

## **CENTRAL EXCISE**

-COPY OF-

**INSTRUCTION**

**Dated 12<sup>th</sup> March, 2009**

**F.No.267/16/2009-CX-8  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise & Customs)  
New Delhi  
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**To**

All Chief Commissioners of Central Excise and Customs,  
All Chief Commissioners of Central Excise,  
All Chief Commissioners (LTU),  
All Commissioners of Central Excise and Customs,  
All Commissioners of Central Excise.

**Pre and post audit of abatement orders in terms of  
Rule 10 of Pan Masala Packing Machine Rules,  
2008- clarification regarding.**

The undersigned is directed to refer to Pan Masala Packing Machine Rules, 2008 issued under Notification No.30/2008-CE (NT) dated 01.07.2008. In terms of Rule 10 of the said rules, the abatement of duty is to be given, in case the factory did not produce notified goods during any continuous period of 15 days or more. The JDC/JAC has to pass an abatement order in the case.

2. Representations have been received from the field formations regarding whether these abatement orders need to be subjected to pre and post audit in the same manner as the refund/rebate orders.
3. The matter has been examined. Board has issued Circular No.809/06/2005-CX dated 01.03.2005 as amended by Circular No.857/15/2007-CX dated 02.11.2007 in context of procedure related to sanction and pre/post audit of refund/rebate claims. As, the abatement order referred above is in the nature of refund, they are required to be subjected to the same administrative procedure of pre and post audit as laid down by the Board from time-to-time regarding refund.
4. In view of above, all circulars of Board issued in context of pre and post audit of refund/rebate claims will thus apply mutatis mutandis to the abatement orders also.
5. The field formations may be suitably informed.
6. Receipt of this clarification may kindly be acknowledged.

**Sd/-  
(Amish Kumar Gupta)  
OSD (CX-8)**

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