NOTIFICATION

S.O.– In pursuance of clause (3) of article 77 of the Constitution, the President hereby makes the following rules further to amend the Delegation of Financial Powers Rules, 1978, namely:-

1. (1) These rules may be called the Delegation of Financial Powers (Amendment) Rules, 2012.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In Schedule VII to the Delegation of Financial Powers Rules, 1978, in the Table, in the entries relating to the heading "Loss of Revenue" for item (iv) and the entries relating thereto under columns (2) and (3) under the heading "Authority" and "Monetary limit upto which the loss may be written off in each case", the following item and entries shall respectively be substituted, namely:-

<table>
<thead>
<tr>
<th>Authority</th>
<th>Monetary limit up to which the loss may be written off in each case</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;(iv)(a) Chief Commissioner of Customs and Central Excise/Chief Commissioner of Customs&quot;</td>
<td>(a) Full powers for abandonment of irrecoverable amounts of fines and penalties imposed under the Customs Act, 1962, the Central Excise Act, 1944, the Gold Control Act, 1968, and the Finance Act, 1994; and&lt;br&gt;(b) To write off irrecoverable amounts of customs or central excise duty or service tax upto Rs.15 lakhs subject to a report to the next higher authority.</td>
</tr>
<tr>
<td>(b) Commissioner of Customs and Central Excise</td>
<td>(a) Full powers for abandonment of irrecoverable amounts of fines and penalties imposed under Customs Act, 1962, the Central Excise Act, 1944, the Gold Control Act, 1968, and the Finance Act, 1994; and&lt;br&gt;(b) To write off irrecoverable amounts of customs or central excise duty or service tax upto Rs.10 lakhs subject to a report to the next higher authority.</td>
</tr>
</tbody>
</table>
| (c) Commissioner of Customs | (a) Full powers for abandonment of irrecoverable amounts of fines and penalties imposed under the Customs Act, 1962, and the Gold Control Act, 1968; and  
(b) To write off irrecoverable amounts of customs duty upto Rs.10 lakhs subject to a report to the next higher authority. |
|----------------------------|--------------------------------------------------------------------------------------------------|
| (d) Commissioner of Central Excise | (a) Full powers for abandonment of irrecoverable amounts of fines and penalties imposed under the Central Excise Act, 1944, the Gold Control Act, 1968 and the Finance Act, 1994; and  
(b) To write off irrecoverable amounts of central excise duty or service tax upto Rs.10 lakhs subject to a report to the next higher authority. |
| (e) Commissioner of Service Tax | (a) Full powers for abandonment of irrecoverable amounts of fines and penalties imposed under the Finance Act, 1994; and  
(b) To write off irrecoverable amounts of service tax upto Rs.10 lakhs subject to a report to the next higher authority. |

NOTE:– The exercise of powers in respect of cases of writing-off of irrecoverable amounts of revenue (Customs duty, Central Excise duty and Service Tax) and abandonment of irrecoverable amounts of fines and penalties arising under the Customs Act, 1962, the Central Excise Act, 1944, the Gold Control Act, 1968 and the Finance Act, 1994, shall be subject to a report being made to the Accountant General concerned in accordance with the provisions of rule 19 of the General Financial Rules, 2005.”

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[ File No: 1(27)/E.II(A)/2011

R.Prem Anand

Under Secretary to the Government of India]
Note.—The principal rules were published in the Gazette of India Part II, section 3, sub-section (ii) vide number S.O. 2131, dated the 22nd July, 1978 and have subsequently been amended vide notification number:-

(i) SO. 1187, dated the 9th June, 1979
(ii) SO.2942, dated the 1st September, 1979
(iii) SO. 2611, dated the 4th October, 1980.
(iv) SO.2164, dated the 15th August, 1981
(v) SO.2304, dated the 5th September, 1981.
(vi) SO.3073, dated the 4th September, 1982.
(vii) SO.4171, dated the 11th December, 1982.
(viii) SO.1314, dated the 26th February, 1983
(ix) SO.2502, dated the 4th August, 1984
(x) SO. 22, dated the 5th January, 1985.
(xi) SO.1958, dated the 11th May, 1985.
(xii) SO.3082, dated the 6th July, 1985.
(xiii) SO.3974, dated the 24th August, 1985.
(xiv) SO.5641, dated the 21st December, 1985.
(xv) SO.1548, dated the 19th April, 1986.
(xvi) SO.3183, dated the 20th September, 1986.
(xvii) SO. 3787, dated the 8th November, 1986.
(xviii) SO.2508, dated the 19th September, 1987.
(xix) SO.3092, dated the 7th November, 1987.
(xx) SO.3581, dated the 10th December, 1988.
(xxi) SO. 641, dated the 17th March, 1990.
(xxii) SO.1469, dated the 26th May, 1990.
(xxiii) SO.2173, dated the 18th August, 1990.
(xxiv) SO.3033, dated the 17th November, 1990.
(xxv) SO.3414, dated the 22nd December, 1990.
(xxvi) SO. 534, dated the 28th February, 1991.
(xxvii) SO.2235, dated the 24th August, 1991.
(xxviii) SO.547(E), dated the 24th July, 1992.
(xxix) SO. 466, dated the 13th March, 1993.
(xxx) SO.1292, dated the 12th June, 1993.
(xxxi) SO. 685, dated the 12th March, 1994.
(xxxii) SO.1232, dated the 28th May, 1994.
(xxxiii) SO.1945, dated the 13th August, 1994.
(xxxiv) SO.2451, dated the 24th September, 1994.
(xxxv) SO. 174, dated the 28th January, 1995.
(xxxvi) SO.670(E), dated the 30th September, 1996.
(xxxvii) SO.665(E), dated the 5th August, 1998.
(xxxviii) SO.1835, dated the 19th September, 1998.
(xxxix) SO.2274, dated the 14th August, 1999.
(xl) SO.3054, dated the 23rd October, 1999.
(xii)  SO.2946, dated the 3rd November, 2001.
(xiii) SO.3661, dated the 23rd November, 2002.
(xliv) SO.1370, dated the 29th May, 2010.

(R. Prem Anand)
Under Secretary to the Government of India.

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(R. Prem Anand)
Under Secretary to the Government of India.