

**Draft circular on arrear recovery manual for Central Excise,
Customs and Service Tax**

Feedback/Comments may be sent to Chief Commissioner (TAR) within two weeks at adc_tar@yahoo.com. Hard copy of the same may follow.

PREFACE

The arrears of revenue have been piling up over the years due to which it has been felt necessary to compile a 'Hand Book' of all legal provisions , including instructions ,on the subjects for guidance and use of the officers.

Officers of the Customs & Central Excise have been empowered under Section 142 of Customs Act, 1962, Section 11 of Central Excise Act, 1944 and Service Tax officers are empowered under Section 87 of Finance Act, 1994 to recover the arrears of revenue of Customs, Central Excise & Service Tax.

It is hoped that this Hand Book of Recovery of Arrears of Customs, Central Excise & Service Tax will be found useful by the field formations. Suggestions for improvement are welcome.

I express my gratitude to Sh. Deepak Tandon & Sh. AK Pathania Superintendent's TAR New Delhi, who have put in their best efforts to compile this "Handbook".

T. Premkumar
Chief Commissioner TAR
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