

**OFFICE OF THE CHIEF COMMISSIONER,  
CUSTOMS, CENTRAL EXCISE & SERVICE TAX, NAGPUR ZONE,  
Post Box No. 81, Telengkhedi Road, Civil Lines, Nagpur.  
Ph. No. 0712-2556171/ Fax No. 0712-2561795**

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**MINUTES OF MEETING OF THE REGIONAL ADVISORY COMMITTEE,  
NAGPUR ZONE HELD ON 05.05.2015**

A meeting of the Regional Advisory Committee (RAC) of Nagpur Zone was held on 05.05.2015 at 17.00 Hrs at Central Excise Office, Civil Lines, Nagpur which was presided over by Shri S.K. Panda, Chief Commissioner of Customs, Central Excise & Service Tax, Nagpur Zone, Nagpur and was attended by the Following Members :-

1. CA Kirti Agrawal and CA Amit Agrawal, Institute of Chartered Accountants of India, Nagpur
  2. Sh. Praful Doshi, Vidarbha Industries Association, Nagpur
  3. Sh. Purishottam Thakre and Sh. Anand Khandelwal, Nagpur Chamber of Commerce, Nagpur
  4. Sh. Ulhas Mohile and Sh. Sudhir Agarwal, CHA Association, Nagpur.
  5. Sh. N.P. Viswanathan, ICWAI, Nagpur Chapter.
  6. Sh. John Andrew, Western Coalfield Ltd, Nagpur
2. Following Departmental Officers were also present :-
1. Shri Ashish Chandan, Commissioner, Nagpur-II Commissionerate
  2. Shri Yogesh Agrawal, Addl. Commissioner, CCO, Nagpur Zone and Nagpur-II Commissionerate
  3. Shri S. B. Akashi, Joint Commissioner, Wardha Commissionerate
3. The Chief Commissioner welcomed all the members of the RAC in the first meeting of Financial Year 2015-16. Thereafter, the following Agenda Points were taken up for discussion :-

**Point No. 1 sponsored by Sh. Nilesh Girdhari, SKODA Auto (I) Ltd., Aurangabad**

**Utilisation of Education and SHE Cess :**

1. Education cess and Secondary & Higher Education cess has been subsumed into effective rate of excise duty.
2. There is no clarity on the ability of the taxpayer to utilize unutilized credit balance of cess
3. Blockage of money

**Reply :** This issue of unutilised credit balance of Cess lying in the Accounts, will be referred to the Ministry for detailed clarification.

**Point No. 2 sponsored by CA Kirti Agrawal and CA Amit Agrawal, Institute of Chartered Accountants of India, Nagpur**

In the representation, a number of decisions of the appellate authorities have been cited and it has been requested that guidelines be issued to the adjudicating authorities to follow these judicial pronouncements, on the issue of Service Tax valuation regarding inclusion of free supply goods and material in the gross value.

**Reply :** The issue is subjudice and is lying in the highest judicial forum. However, after this year's Budget the issue has been set at rest.

**Point No. 3 sponsored by C.G.Shegaonkar, Secretary, MIDC Industries Association, Nagpur.**

1) We understand that C.E.Rule 11 - Amendment made in the Union Budget 15-16 on 28<sup>th</sup> Feb2015 effective from 1<sup>st</sup> March, 2015 says, if we as manufacturer, buy any materials from dealer of the company (Buyer from Company) where our name is mentioned in company's gatepass as a consignee and dealers name as buyer, then we cannot take Cenvat Credit which was allowed earlier.

Now we will have to request the dealer to get the exciseable invoice from him (dealer) with his Central Excise Registration No. & Invoice should be in our name as a buyer/consignee, then only we will be allowed to take Cenvat Credit, otherwise excise officials will disallow the Cenvat Credit.

2) Why cannot dealer revise the returns under Central Excise with retrospective effect.

**Reply :** In this regard, the Board has issued Circular No. 1003/10/2015-CX dated May, 05, 2015 which is self explanatory.

The meeting was concluded with the vote of thanks by the Additional Commissioner (CCO), Nagpur Zone.



ADDITIONAL COMMISSIONER  
CHIEF COMMISSIONER OFFICE,  
NAGPUR ZONE

F. No. I(22)4/RAC/CCU/NZ/2012/Pt.II/

Nagpur, Dt. 08.05.2015

To,

All the Members of RAC, Nagpur Zone by e-mail

Copy to :-

The Commissioner, Central Excise Nagpur-I/Nagpur-II/Wardha/Nasik-I/Nasik-II and Aurangabad, with a request to give vide publicity.

ADDITIONAL COMMISSIONER  
CHIEF COMMISSIONER OFFICE,  
NAGPUR ZONE

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**MINUTES OF MEETING OF THE REGIONAL ADVISORY COMMITTEE,  
NAGPUR ZONE HELD ON 21.09.2016**

A meeting of the Regional Advisory Committee (RAC) of Nagpur Zone was held on 21.09.2016 at 15.00 Hrs at Central Excise Office, Civil Lines, Nagpur which was presided over by Shri A.K. Pandey, Chief Commissioner of Customs, Central Excise & Service Tax, Nagpur Zone, Nagpur and was attended by the following Members :-

1. Sh. Anand Khandelwal, CA, Nagpur Chamber of Commerce, Nagpur
2. Sh. Vishal V. Kulkarni, Manager-Corporate Logistics, M/s Endurance Technologies Pvt. Ltd., K-228/229, MIDC Waluj, Aurangabad.

2. Following Departmental Officers were also present :-

1. Shri Ashish Chandan, Commissioner, Nagpur-II and Wardha Commissionerate.
2. Shri Neeraj Kansal, Commissioner (Appeals), Nagpur.
3. Shri A. J. Verma, Additional Commissioner (CCO), Nagpur Zone, Nagpur.
4. Shri Pradip Gurumurthy, Deputy Commissioner (CCO), Nagpur Zone, Nagpur.

3. The Chief Commissioner welcomed both the members of the RAC, present in the meeting of Financial Year 2016-17. Thereafter, the following Agenda Points were taken up for discussion :-

**Points sponsored by Shri Gurpreet Singh Bagga, President of Chamber of  
Marathwada Industries and Agriculture, Aurangabad :**

**Point No. 1 :** Request to restore the Post of Appellate Commissioner at Aurangabad, which has been shifted from Aurangabad to Appellate Commissioner at 'Nagpur', which is 550 KM away from Aurangabad, and very inconvenient to the Industries/Assessees in the Marathwada Region in general as well as litigant in Indirect Taxation Laws in particular by un-necessary, not

only increasing compliance cost but also will lead to time, money and energy for getting the justice in relation with the appeals adjudication process culminate into a lot of problems for SSI & Medium scale entrepreneurs, manufacturers, importers, exporters, service providers, etc, operating in Marathwada Region.

**Reply :** The administrative decision to shift the appellate Commissioner to Nagpur rests with CBEC. In the GST regime which most probably will be rolled out w.e.f. April, 2017, two Appellate Commissioners one at Nagpur station and other at Aurangabad / Nasik are proposed. Presently, Commissioner (Appeals), Nagpur is holding the personal hearings at Aurangabad and Nasik in respect of the assesseees pertaining to the Jurisdiction of Aurangabad, Nasik-I & Nasik-II Commissionerates, as a measure of trade facilitation.

**Point No.2:** Some of the members have expressed that unnecessary Show cause demand notices are being issued in respect of Managerial Remuneration though the Directors are employed with the respective organizations and their remuneration is being credited at the end of the financial year.


**Reply :** The CBEC has issued Notification No. 45/2012-ST dated 07.08.2012, amending the Notification No. 30/2012-ST dated 20.06.2012, as per which "Taxable services provided or agreed to be provided **by a director of a company or a body corporate to the said company or the body corporate**" the recipient of said service is required to pay service tax. With effect from 07.08.2012, services provided by the director to the company will be covered under the reverse charge mechanism.

Service provided by Managing and Whole-time Directors/Executive Directors **(those who are under employment with the Company)** are governed by the exclusion clause contained in the definition of 'service' under Section 65B(44) which provides that service provided by employees to their employers in the course of or in relation to employment are exempt from service tax. Service provided by Part-time/Expert/Independent/Nominee directors, etc., **(those who are not under employment with Company)**, are in the nature of providing their professional/expert services to the company. Hence, the said Services would be chargeable to Service tax under Reverse charge by the Company w.e.f. 07.08.2012.

**Point No. 3:** Request to Organize Central Excise, Customs, Service Tax, Appellate Tribunal quarterly at Aurangabad.

**Reply :** The request of the members of RAC would be placed before the appropriate authority.

The Chairman further requested the members to raise any issue. However, no further issues were raised by the members present. The meeting concluded with the vote of thanks by the Chief Commissioner, Nagpur Zone, Nagpur.

  
(A J VERMA)  
ADDITIONAL COMMISSIONER  
CHIEF COMMISSIONER OFFICE,  
NAGPUR ZONE

F. No. I(22)4/RAC/CCU/NZ/2012/Pt.II/

Nagpur, Dt. .10.2016

To,

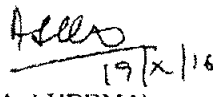
All the Members of RAC, Nagpur Zone

Copy to :-

The Director General, Directorate General of Taxpayers Services, C. R. Building, I. P. Estate, New Delhi-110 109.

The Ombudsman, Office of the Indirect Tax, Ombudsman, Mumbai, 3<sup>rd</sup> Floor, Utpad Shulk Bhavan, Plot No. C-24, Sector-E, Bandra Kurla Complex, Bandra (E), Mumbai-400 051.

The Principal Commissioner / Commissioner, Central Excise Nagpur-I/Nagpur-II/Wardha/Nasik-I/Nasik-II and Aurangabad, with a request to give vide publicity.

  
(A J VERMA)  
ADDITIONAL COMMISSIONER  
CHIEF COMMISSIONER OFFICE,  
NAGPUR ZONE