

{To be published in the Gazette of India, Part II, section (3), sub-section (ii)}

Government of India  
Ministry of Finance  
(Department of Expenditure)

.....

New Delhi, the <sup>14<sup>th</sup></sup> December, 2012

**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:-

Authority	Monetary limit up to which the loss may be written off in each case
"(iv)(a) Chief Commissioner of Customs and Central Excise/Chief Commissioner of Customs	(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 (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.
(b) Commissioner of Customs and Central Excise	(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 (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.

(c) Commissioner of Customs	<p>(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</p> <p>(b) To write off irrecoverable amounts of customs duty upto Rs.10 lakhs subject to a report to the next higher authority.</p>
(d) Commissioner of Central Excise	<p>(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</p> <p>(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.</p>
(e) Commissioner of Service Tax	<p>(a) Full powers for abandonment of irrecoverable amounts of fines and penalties imposed under the Finance Act, 1994; and</p> <p>(b) To write off irrecoverable amounts of service tax upto Rs.10 lakhs subject to a report to the next higher authority</p> <p>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."</p>

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*R.Prem Anand*  
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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 22<sup>nd</sup> July, 1978 and have subsequently been amended vide notification number:-

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

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|---------|----------|--|
| (xli)   | SO.2946, | dated the 3 <sup>rd</sup> November, 2001.  |
| (xlii)  | SO.3661, | dated the 23 <sup>rd</sup> November, 2002. |
| (xliii) | SO.1970, | dated the 14 <sup>th</sup> July, 2007.     |
| (xliv)  | SO.1370, | dated the 29 <sup>th</sup> May, 2010.      |



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