

## **CENTRAL EXCISE CIRCULAR**

-COPY OF-

**CIRCULAR NO.894/14/2009-CX**

**Dated 20<sup>th</sup> August, 2009**

**F.No.267/21/2008-CX-8  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise & Customs)  
New Delhi  
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### **Modification in Circular No.569/6/2001-CX dated 09.02.2001 regarding the Special Procedure for Removal of Liquid Gases-Pass-out System.**

Representations have been received from the Trade and the field formations seeking waiver of pre-authentication of the pass-out documents by the departmental officers as prescribed in Para 3.2(iv) of Board's Circular No.569/6/2001-CX dated 09.02.2001 issued from F.No.204/01/96-CX6.

2. The matter has been examined. It is seen that pre-authentication of clearance documents by Central Excise Officer is required for removal of liquid gases. However, in the present scheme of self removal, Govt. has imposed complete faith for the tax compliance on the taxpayers. Therefore, it is felt that the exemption from pre-authentication by the Central Excise Officer may be granted in deserving cases.

3. In view of above, in the above referred Circular, after para 3.2(iv), following is inserted,-

“However, an assessee desirous of exemption from the pre-authentication by the Central Excise Officer may submit a written request to the jurisdictional AC/DC of the Division, who may grant the exemption for a period of one year at a time after satisfying that the internal control system followed by the assessee is reasonable and adequate to ensure determination of correct quantity of liquid gases sold to customer, subject to the condition that the permission is liable to be withdrawn in case of misuse of the facility by the assessee.”

4. Para 1.1(f) of Part III of the Chapter 4 of CBEC Manual of Supplementary Instructions would also be modified accordingly.

5. Trade & Industry as well as field formations may be suitably informed.

6. Receipt of this circular may kindly be acknowledged.

7. Hindi version will follow.

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

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