

LAGE RAHO MUNNBHAI

: SCENE 1 :

Place: Range office **Date:** 29th March 2013 **Time:** 10.00 a.m

Superintendent (*Angrily makes a phone call to the assessee*): Hello, I am Superintendent speaking!

Assessee: Good Morning Sir, Aap Kaise ho?

Superintendent: Achcha Nahin, and the reason is...you!

Assessee: What??? Me??? Why Sir????? What happened???

Superintendent: I have given you several reminders to pay that demand against you are yet to pay that.

Assessee: But we have filed an appeal against that order and has also got a stay, Sir.

Superintendent: (*Screams*) What stay? How many times should I say that, after 180 days the stay stands vacated and you are REQUIRED to pay. Have I not written to you citing the Board's Circular, where there are clear instructions?

Assessee: Sir, we have applied for extension of stay and it is yet to be listed for hearing. Kindly wait for a week and we will get the stay extended.

Superintendent: (*in an irritated voice*) Ok. Then its up to you and I have no other option but to inform my higher officers... (*cuts the call curtly*).

: SCENE 2 :

Place: Division office Date: 29th March 2013 Time: 12 noon

Deputy Commissioner (*Fuming on the Superintendent*): What? Your assessee is not paying the arrears??? Despite that Circular??? How dare??? Have you told him the consequences if he fails to pay up???

Superintendent: Sir! I have tried all means but he maintains that he shall not pay it. He is not relenting for anything and is stubborn that he would not pay up the demand as he is in appeal and has a stay.

Deputy Commissioner: (*thoroughly irked in rage*) What??? You have such an insolent assessee??? Call him right now and let me teach a lesson!

(The Superintendent connects the assessee and briefs that the Deputy Commissioner wants to speak...)

Deputy Commissioner: Hello, This is Deputy Commissioner here.

Assessee: Good Morning Sir. How are you, Sir?

Deputy Commissioner: I am told by the Superintendent that you are not paying the demand confirmed against you. Is that right?

Assessee: First my apologies sir. As already clarified, we have a stay against that order.

Deputy Commissioner: What??? Your stay had already expired and I want you to pay it right now. Have you not seen the Board's Circular???

Assessee: Yes Sir. I have seen it. But it's absolutely no fault of ours and we have duly applied for the extension of stay within time. Its only because there was no bench sitting for more than a year the

hearing has not come.

Deputy Commissioner: *(in sheer anger)* I don't know and I don't care. I am bound by the Board's Circular and it instructs recovery when the stay has expired. Are you going to pay it or not?

Assessee: *(politely)* Sorry Sir. With due respects, I cant pay it.

Deputy Commissioner: Ok. Fine. The let me report it my Commissioner and you face the consequences. *(cuts the call curtly.)*

: SCENE 3 :

Place: Commissionerate Date: 29th March 2013 Time: 4 p.m

Commissioner *(in highly excited voice)* What? You have such an adamant assessee who refuses to obey the Board's Circular??? It's a shame! Have you told him that we would seize the goods in the factory and attach them against the demand???

Deputy Commissioner: Sir! I have tried all sama, thana, betha and thandam but he is not yielding.

Commissioner: *(roars in rage)* What??? You would have only tried the first three. Let me teach him the thandam way. Call him right now.

(The Deputy Commissioner connects the assessee and briefs that the Commissioner wants to speak...)

Commissioner: Hello, This is Commissioner here.

Assessee: Good Morning Sir. My Respects to you sir.

Commissioner: Hell with your respects. I am told by my Deputy Commissioner that you are refusing to the amount due to the

Government???

Assessee: Am sorry sir. I have not refused to pay but only tried to clarify that it is not due to be paid at present.

Commissioner: What???. You are teaching me the law? Do you know that as per the Board's Circular you are legally required to pay the amount immediately or otherwise recovery action can be initiated?

Assessee: Sir, but I am told that the Circular is stayed in many Courts.

Commissioner: Don't talk crap. Those judgements are for others and you have not got one for yourself. So either pay it or I shall proceed with recovery action.

Assessee: *(in a very submissive voice)*. Ok sir. If that be so, I shall approach my advocate to take a stay for me too.

Superintendent: Oh. Fine. Let me see how your advocate is going to rescue you from the trouble!

(Thud...He slams the phone in sheer rage and calls the Headquarters Preventive Unit and instructs to go to the assessee's factory and seize the goods).

: SCENE 4 :

(No dialogues, only action!)

Place: Assessee's factory Date: 30th March 2013. Time: 10.00 a.m

The HPU team arrives to the factory. The assessee begs and pleads not to seize the goods and requests that he would get his stay

extended in a week. The HPU refuses his fervent request and is determined to go ahead with the seizure.

Panic stricken assessee calls his advocate and talks for a while and then comes back, calm and composed...

The HPU finds that all the finished products (M.S.Ingots) have already been invoiced before their arrival and inform their Deputy Commissioner of the status and gets instructions to seize all the raw materials (M.S. scrap), which is lying in a huge heap!!!

Seeing the huge pile of scrap, the HPU requests for manpower assistance from the assessee, which he politely refuses, and hence around 25 officers are sent from various formations, including the assessee's range, to take inventory to effect the seizure.

The entire team works overnight and takes complete stock of the raw materials and makes a detailed mahazar and effects the seizure.

Now, after the seizure, the HPU Superintendent wants the the assessee to take safe custody of the seized goods but surprisingly, the assessee REFUSES to take custody and requests the officers to take the seized goods with them.

Taken thoroughly back by this, the HPU Superintendent calls his Deputy Commissioner and appraises him of the situation.

The bemused Deputy Commissioner, calls up the assessee and requests him to take safe custody of the seized goods, which he politely but firmly refuses.

The HPU Deputy Commissioner calls the Divisional Deputy Commissioner and details him of the embarrassment.

Both the Deputy Commissioners along with the Range Superintendent rushes to the assessee's factory and literally plead him to take custody, which he firmly refuses.

: SCENE 5 :

Place: Commssioner's cabin Date: 31st March 2013. Time: 4 p.m

The Deputy Commissioners calls on the Commissioner and narrates the situation.

Commissioner: *(in complete animated voice)* What??? You need 75 lorries and 25000sft to store the seized goods? Who asked you to seize the goods at the first place? I told you not to do this from the beginning.

Deputy Commissioner: Yes sir, But, as Commissioner said the instructions in the Board's Circular...

Commissioner: What circular? Didn't you know so many Courts had stayed it? I don't know what you will do. Sort out the issue yourself and come.

Despite all sorts of thandam, betha, thana and samam, the assessee refuses to take custody and the department is forced to spend a ransom for engaging 85 trucks, loading & unloading charges and also in finding a godown of 25000 sft to store the seized goods.

: CLIMAX :

After nearly six months, the assessee got his stay extended and got his goods released and manufactured ingots happily ever after...

: BEHIND THE SCENE :

I happen to eavesdrop when this story was narrated by that assessee to his friend and this is the last part of the conversation!!!

Friend: By the way, how much was the duty amount involved?

Assessee: Its Rs. 53,500/-

Friend: What??? Just for such a meager amount you allowed the seizure to happen?

Assessee: *(in smugly smile)* No dear. I had imported a shipload of scrap, which was on its way. I did not have enough space inside my factory to store them and wanted huge storage space. I had already applied for storing the raw materials under Rule 8 of Cenvat Credit Rules to the Deputy Commissioner for a period of six months, which was pending for long and this came as a blessing in disguise.

Further, I always wanted to do a complete weighing of my inventory at the year end!!!

Friend: *(laughs out loud)* That's brilliant! I am sure your advocate would have given this idea when you spoke to him before the seizure!

Assessee: No. He only asked me to pay the duty and avoid seizure!