

OFFICE OF THE COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE	
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During investigation of cases of clandestine removal of goods by various manufacturers, it has been observed that transporters sometimes play a major role in transporting offended goods without proper invoices and without issuing proper lorry receipt.

2. In this regard, attention of all concerned is drawn to the following provisions of the Central Excise Rules, 2002:

**Rule 24:** As per this rule, if a Central Excise Officer has reason to believe that any goods, which are liable to excise duty but no duty has been paid thereon or the said goods were removed with the intention of evading the duty payable thereon, the Central Excise Officer may detain or seize such goods.

If any goods are found either in the premises of the transporter or loaded on a vehicle of the transporters, which are not having a proper invoice and there is reason to believe that the goods were removed without payment of duty, the same are liable to seizure. In case such goods are loaded on a conveyance, such vehicle is also liable to be seized.

**Rule 26:** As per this rule, any person, who concerns himself in transporting, removing, keeping....etc. any excisable goods, which he knows or has reason to believe are liable to confiscation, shall be liable to a penalty.

If the transporter receives any excisable goods without cover of a proper invoice, he has reason to believe that the goods are liable to confiscation. In spite of this, if he concerns himself in transportation of such goods, he is liable to penalty under rule 26 of the Central Excise Rules, 2002, amongst other actions as per law.

3. It is noticed that some of the transporters are not preparing proper lorry receipts. The LRs are prepared without the names of consignor and consignee or some code-word is written in the LRs. Further, such LRs or similar record, showing transportation of goods are destroyed periodically. Accepting goods for transportation without proper invoice and not preparing proper LR and not preserving records with intent to abet with the manufacturer evading payment of Central Excise duty is a punishable offence, as discussed above. Further, the goods liable to confiscation can also be seized.

4. Therefore, all concerned are hereby informed that they should maintain proper record of transportation of goods and should transport the goods under cover of proper invoice. The records of transportation should be maintained for the last five years.

This issues with the approval of the Commissioner.

(Dr. Balbir Singh )  
Additional Commissioner (Tech.)

**To**  
All Transport Associations & as per mailing list.