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| SQM – 3.2.1.10  | Release of seized documents  |
| Revision No.2 |
| Revision Date 04.03.2013 | Page 1 of 1 |

Process owner: Superintendent or other person

Norm: Release of seized documents within 30 days if not required by the department

Resource required: 1 Preventive Officer

An office order may be issued making it mandatory to return the non-relied upon documents within 30 days of the issue of SCN. For this purpose, in all show cause notices, a clause may be being inserted to state that the assessee should collect the non-relied upon documents from the department within 30 days of the receipt of the SCN.

Case is in

itiated in Anti

Evasion

or any preventive

formation

Case involving search

operation

 wherein

documents are seized.

Case not involving search

operation. No documents are

seized.

But m

ay be summoned

later.

Issue

Show

Cause

n

otice

Not issue show cause notice.

Within 15

days of

the

decision

, letter

 shall

be

issued to party to collect documents

 by

designated person

. The date of ac

tual

return is indicated in the search register.

Party is informe

d to collect seized documents (

other

than relied upon) within 30 days from the issue of

Show Cause Notice

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The date of SCN and date of

actual return is indicated in the search register.

Decision on

issue of notice