

CENTRAL BOARD OF EXCISE AND CUSTOMS (CBEC)

PART-IV

ORGANISATION CHART OF CENTRAL BOARD OF EXCISE AND CUSTOMS (CBEC)

CHAIRMAN													
Member (Budget)		Member (CX)			Member (Customs)				Member (Service Tax)		Member (L&J)		Member (P&V)
JS (TRU I)	JS (TRU-II)	Commissioner (CX)	Commissioner (Coord)	Commissioner (PAC)	JS (Customs)	JS (Drawback)	Commissioner (Customs & EP)	Commissioner (RI&I)	Commissioner (ST)	Commissioner (GST)	Commissioner (Legal)	JS (Review)	JS (Admn)

**COMPOSITION AND FUNCTIONS OF CENTRAL BOARD OF EXCISE AND CUSTOMS**

The Central Board of Excise and Customs consists of a Chairman and following Six Members: -

1. Chairman
2. Member (P&V)
3. Member (Central Excise)
4. Member (Legal & Judicial)
5. Member (Customs)
6. Member (Budget)
7. Member (Service Tax)

**ALLOTMENT OF WORK AMONGST THE CHAIRMAN AND MEMBERS OF CENTRAL BOARD OF EXCISE AND CUSTOMS**

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED JOINTLY BY THE CENTRAL BOARD OF EXCISE AND CUSTOMS**

1. Policy regarding discharge of statutory functions of the Central Board of Excise and Customs.
2. General policy relating to:
  - (a) Tax planning and statutory changes;
  - (b) Organization of other field formations;
  - (c) Personnel management and training;
  - (d) Methods and procedures of work; and
  - (e) Performance budgeting.

3. Proposals relating to legislation.
4. Decisions on recommendations of Committees.
5. Write-off or abandonment of revenue exceeding Rupees fifteen lakhs in a case.
6. Grant of Awards and Appreciation Certificates.
7. Any other matter that may be placed before the Board by the Chairman or by a Member with the approval of Chairman.

Note: Matters relating to the above subjects will be sponsored for Board's consideration by the Chairman or by the Member in whose charge the concerned item broadly falls.

**CASES OR CLASSES OF CASES, WHICH SHALL BE CONSIDERED BY CHAIRMAN, CBEC.**

1. Co-ordination and overall supervision of the work of the Board, including tours and inspections of the field formations by the Members. The following items of Chairman's work will come to him through the concerned Members.
2. All important policy matters relating to or arising out of the work allocated by this order in particular:-
  - (a) Estimates of Revenue realization and measures to achieve these;
  - (b) Administration and service matters relating to Group 'A' officers including Vigilance matters;
  - (c) Public Grievances;
  - (d) Court and Tribunal cases involving important or high revenue stakes; and
  - (e) Intelligence discussions, negotiations, agreements and conferences and delegations to international conferences and meetings.
3. Budget matters and duty exemptions.
4. Matters relating to opium and narcotics.
5. World Customs Organisation, World Trade Organisation and ESCAP and other International Organisation.
  - a. Any other matter which the Chairman or the concerned Member may consider necessary to be submitted to the Chairman.
  - b. The entire work pertaining to DG (Vigilance)/CVO's office would be supervised by the Chairman.

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (CENTRAL EXCISE)**

1. Central Excises Act and Rules-legislation and interpretation.
2. Central Excise Procedures.
3. Tariff Classification.
4. Arrears of Revenue.
5. Medicinal and Toilet Preparations Act.
6. Technical Co-ordination within the Board.

7. LTUs
8. PAC matters relating to Central Excise and Service Tax including C&AG Reports thereon.
9. Work relating to (i) Directors General of Central Excise Intelligence, (ii) Performance Management, (iii) Audit
10. Prosecution in Central Excise Cases.

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (CUSTOMS)**

1. Customs Laws and its interpretation and application, policy and broad procedures (other than those concerning anti-smuggling).
2. I. T. C., ETC and other prohibition or restriction on imports and exports.
3. Foreign Travel Tax and cesses on imports and exports.
4. Baggage concessions and Rules.
5. Customs Valuation.
6. Tariff classifications, tariff advises.
7. Customs procedures, customs house agent's regulations.
8. Warehousing, inland bondage warehouses.
9. FTZs., EPZs, 100% EOU, E H T P's STP's and other special export schemes.
10. World Customs Organization, World Trade Organisation, ESCAP and International talks and agreements with organisation concerning customs.
11. Matters relating to drawback.
12. Matters relating to export promotions in Exim policy.
13. Revenue Intelligence *and Anti Smuggling*
14. ~~Safeguards. Examination~~ *All matters relating to Safeguards*
15. Customs & Central Excise procedures relating to above subjects.
16. Supervision and Control over Customs & Central Excise formations relating to above items of work and Directorate of Drawback.
17. Coordination with other ministries relating to export promotion and related issues.
18. Valuation *→ PAC matters relating Customs including C&AG Repor*
19. Supervision and control over:-
  - (a) Directorate General of Revenue Intelligence, (b) Directorate General of Export Promotion, (c) Safeguards, Valuation.
  - (b) Directorate of Logistics.
  - (c) Central Revenue Control Laboratory (CRCL)

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (Legal & Judicial)**

1. All matters relating to Computerization and Business Process Re-Engineering in the CBEC.
2. All legislative proposals received from other Ministries/Departments other than those relating to Customs and Central Excise Tariff and Service Tax.
3. Judicial and Court work relating to Customs Central Excise and Service Tax in the Board (except that relating to service matters).

4. Supervision and monitoring of judicial and court work relating to Customs Central Excise and Service Tax of the field formations, particularly the litigation work in High Courts, excluding prosecutions, COFEPOSA.
5. Matters relating to settlement of Govt. Dept. and another Government Dept. and Public Sector Enterprises.
6. Work of revision of orders passed by Commissioners under the Customs Act or Central Excises/Finance Act, 1994.
7. Review of orders passed by Commissioner and Commissioners (Appeals) for considering if appeals to CESTAT are required to be filled.
8. Work relating to functioning of: -
  - (a) DG (Systems & Data management)
  - (b) CDR,
  - (c) Directorate of Legal Affairs.
  - (d) Settlement Commission,.
  - (e) CESTAT
  - (f) Authority for Advance Rulings.
9. Prosecution in customs cases; Cofeposa and related work.

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (PERSONNEL & VIGILANCE)**

1. Personnel management of all field formations under the Central Board of Excise & Customs, including: -
  - (i) Recruitment, recruitment policy and recruitment rules;
  - (ii) Service matters, pay scales etc.
  - (iii) Appointment, transfers and promotions in the department and service under the CBEC;
  - (iv) Training;
  - (v) Vigilance
  - (vi) Evolution of norms and performance standards; and
  - (vii) Staff Welfare.
2. Official Language Implementation Committee and connected matters.
3. Land and building programmes in all formations under the CBEC.
4. Litigation relating to service matters.
5. Publicity, Public Relations and Help Centres
6. Work relating to functioning of Directors General of NACEN, (ii) Human Resource Development and (iii) DG (Vigilance).

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (BUDGET)**

Supervision of the work of ~~TRU & TRU II~~ :-

*EA Tax Research Units;*

-> Formulation of policy of levy of C.E./Excise Service Tax.

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**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER [SERVICE TAX Taxpayer Services]**

Supervision of the work of Service Tax <sup>policy wing.</sup> including Goods & Service Tax.

Work relating to GST policy wing including the related legislation, formulation of the CBEC's views on the GSTC Secretariat, ~~matters relating to the subsuming of the various central taxes in GST~~, interaction with the Empowered Committee, acting as CBEC's interface with the trade and industry on matters relating to GST.

→ DG (GST) → DG Taxpayer Services  
**Organization and functions**

Central Board of Excise & Customs (CBEC) deals with the tasks of formulation of policy concerning levy and collection of Customs and Central Excise duties, Service Tax, prevention of smuggling and evasion of duties and all administrative matters relating to Customs, Central Excise and Service Tax formations. The Board discharges the various tasks assigned to it, with the help of its field formations namely, the Zones of Customs & Central Excise, Commissionerates of Customs & Central Excise and the Directorates. *Chairman & Members are assigned zone various zones for close monitoring of the tax admin in those areas.*

Union Cabinet approved the plan for Cadre Restructuring and Reorganization of the Field Formations under CBEC on 5th December, 2013. Reorganized organizational set up has been operationalized w.e.f 15.10.2014. The details about reorganized organizational set up are furnished below:

<b>Gist of Reorganization proposal as approved by the Union Cabinet</b>			
<b>S.No.</b>	<b>Formations</b>	<b>Pre-CR Number</b>	<b>Post-CR Number</b>
1	Central Excise & Service Tax Zones	23	23 CE+4 ST
2	Central Excise Commissionerates	93	119
3	Service Tax Commissionerates	7	22
4	Audit Commissionerates	0	45
5	Customs Zones	11	11
6	Customs Commissionerates	35	60
7	Directorate General/Directorates/ Other formations	19	19

(i) **Central & Service Tax Formations:** There are 23 integrated Central Excise & Service Tax Zones, 4 exclusive Service Tax Zone, 119 Central Excise Commissionerates and 22 Service Tax Commissionerates. Each of the Central Excise and Service Tax Commissionerate normatively has 5 Divisions and 25 Ranges. Central Excise Commissionerates that will do Service Tax work also will have an additional Division and 5 Ranges exclusively for Service Tax work.

Following are integrated Central Excise & Service Tax Zones and Commissionerates:

**Central Excise Zones (headed by Principal Chief Commissioner):** Chennai, Delhi, Hyderabad, Lucknow, Mumbai-I, Kolkata, Vadodara,

Central Excise Zones (headed by Chief Commissioner): Ahmedabad, Bangalore, Bhopal, Bhubaneshwar, Chandigarh, Cochin, Coimbatore, Jaipur, Mysore, Meerut, Mumbai-II, Nagpur, Pune, Ranchi, Shillong, Vishakhapatnam,

**Central Excise Commissionerates (headed by Pr Commissioner/Commissioner):**

Chennai-I, Chennai-II, Chennai-III, Chennai-IV, Puducherry, Delhi-I, Delhi-II, Gurgaon-I, Gurgaon-II, Rohtak, Panchkula, Faridabad-I, Faridabad-II, Sonapat, Hyderabad-I, Hyderabad-II, Hyderabad-III, Hyderabad-IV, Lucknow, Allahabad, Kanpur, Agra, Mumbai-I, Mumbai-IV, Thane-I, Thane-II, Kolkata-I, Kolkata-II, Kolkata-III, Kolkata-IV, Kolkata-V, Durgapur, Bolpur, Haldia, Siliguri, Vadodara-I, Vadodara-II, Valsad, Surat-I, Surat-II, Daman, Bharuch, Silvassa, Anand, Ahmedabad-I, Ahmedabad-II, Ahmedabad-III, Rajkot, Bhavnagar, Kutch, Bangalore-I, Bangalore-II, Bangalore-III, Bangalore-IV, Bangalore-V, Bhopal, Indore, Raipur, Gwalior, Bilaspur, Jabalpur, Bhubaneshwar-I, Bhubaneshwar-II,

Rourkela, Chandigarh-I, Chandigarh-II, Ludhiana, Jammu & Kashmir, Jalandhar, Cochin, Calicut, Thiruvananthapuram, Coimbatore, Madurai, Salem, Tirunelveli, Tiruchirappally, Jaipur, Jodhpur, Alwar, Udaipur, Mysore, Mangalore, Belgaum, Meerut, Hapur, Ghaziabad, NOIDA-I, NOIDA-II, Dehradun, Mumbai-II, Mumbai-III, Belapur, Raigad, Nasik-I, Nasik-II, Nagpur-I, Nagpur-II, Aurangabad, Wardha, Pune-I, Pune-II, Pune-III, Pune-IV, Goa, Kohlapur, Ranchi, Bokaro, Patna, Dhanbad, Jamshedpur, Shillong, Guwahati, Dibrugarh, Vishakhapatnam, Kakinada, Nellor, Guntur and Thirupati,

**Service Tax Zones (headed by Chief Commissioner):** Delhi, Mumbai, Chennai and Kolkata

**Service Tax Commissionerates (headed by Principal Commissioner/Commissioner):** Ahmedabad, Bangalore-I, Bangalore-II, Chennai-I, Chennai-II, Chennai-III, Delhi-I, Delhi-II, Delhi-III, Delhi-IV, Hyderabad, Kolkata-I, Kolkata-II, Mumbai-I, Mumbai-II, Mumbai-III, Mumbai-IV, Mumbai-V, Mumbai-VI, Mumbai-VII, NOIDA and Pune.

Large Tax Payer Units (headed by Chief Commissioner): Bangalore, Kolkata, Chennai.

Pr. Commissioner/ Commissioners at LTU, Mumbai, Chennai, Kolkata, Delhi and Bangalore