

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)

1. ORGANISATION & FUNCTIONS

1.1.0. The Central Board of Indirect Taxes & Customs (CBIC) 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, Service Tax and Narcotics (to the extent under CBIC's purview) formations. The Board discharges the various tasks assigned to it, with the help of its field organisations namely the Zones of Customs & Central Excise, Commissionerates of Customs & Central Excise, the Directorate and the Opium and Alkaloid factories under the Central Bureau of Narcotics. It also ensures that taxes on foreign and inland travel are administered as per the law and the collection agencies deposit the taxes collected to the public exchequer promptly.

1.1.1. The Union Cabinet had approved the restructuring of the customs and central excise field formations. The reorganized set-up came into existence with effect from 01st November 2002. The aim of the restructuring exercise was to create a tax administration which is officer-oriented, technology-driven, assessee-friendly and which maximizes revenue productivity by having closer supervision through creation of smaller and compact Commissionerates and Zones, which in turn will provide better accessibility to the trade and industry and rationalize the workload. The other objectives were to reinforce the Directorate of Anti-evasion and Revenue Intelligence to counter tax evasion and smuggling and unblocking the revenue locked in appellate cases.

1.2.0. Zones of Customs, Central Excise and Customs (Preventive)

1.2.1. In the reorganized set-up, there are twenty three zones of Customs and Central Excise and eleven exclusive zones of Customs/Customs (Preventive) across the country. These zones are headed by Chief

1.2.2. Commissioners.

1.2.3. The zones of Customs and Central Excise are located at the following places:

1. Delhi	9. Ranchi	16. Vadodara
2. Chandigarh	10. Mumbai-I	17. Ahmedabad
3. Kolkata	11. Mumbai-II	18. Bangalore
4. Bhubaneshwar	12. Jaipur	19. Mangalore
5. Shillong	13. Bhopal	20. Kochi
6. Lucknow	14. Pune	21. Hyderabad
7. Meerut	15. Nagpur	22. Chennai and
8. Coimbatore		

The eleven exclusive zones of Customs/Customs (Preventive) are located at the following places:

1. Delhi	2. Chennai	3. Patna-Custom (Preventive)
4. Mumbai-I	5. Bangalore	6. Mumbai-III Customs
7. Mumbai-II	8. Ahmedabad	9. Chennai Customs (Preventive)
10. Kolkata	11. Delhi Customs (Preventive)	

1.3.0. Commissionerates of Customs & Central Excise.

1.3.1. The Commissionerates, spread all over the country, perform the executive functions entrusted by the Board, There are 92 Commissionerates predominantly concerned with Central Excise and dealing with Customs and Anti-smuggling work in their jurisdiction. These Commissionerates also deal with Service Tax work except the

1.3.2. Commissionerates located in six metropolitan cities. They are organized as territorial units, usually extended to part or whole of a state or a metropolitan area. The Commissionerates are located at the following places: -

1. Delhi-I	20. Bhubaneshwar-I	39. Thane-I	58. Surat-I	77. Hyderabad-III
2. Delhi-II	21. Bhubaneshwar-II	40. Thane-II	59. Surat-II	78. Hyderabad-IV
3. Delhi-III (Gurgaon)	22. Shillong	41. Belapur	60. Daman	79. Tirupati
4. Delhi-IV (Faridabad)	23. Dibrugarh	42. Raigarh	61. Ahmedabad-I	80. Guntur
5. Rohtak	24. Kanpur	43. Jaipur-I	62. Ahmedabad-II	81. Vishakhapatnam-I
6. Panchkula	25. Lucknow	44. Jaipur-II	63. Ahmedabad-III	82. Vishakhapatnam-II
7. Chandigarh	26. Allahabad	45. Bhopal	64. Rajkot	83. Chennai-I
8. Jalandhar	27. Meerut-I	46. Indore	65. Bhavnagar	84. Chennai-II
9. Ludhiana	28. Ghaziabad	47. Alipur	66. Bangalore-I	85. Chennai-III
10. Kolkata-I	29. Noida	48. Pune-I	67. Bangalore-II	86. Chennai-IV
11. Kolkata-II	30. Meerut-II	49. Pune-II	68. Bangalore-III	87. Pondicherry
12. Kolkata-III	31. Jamshedpur	50. Pune-III	69. Mysore	88. Tiruchirapalli
13. Kolkata-IV	32. Patna	51. Goa	70. Mangalore	89. Coimbatore
14. Kolkata-V	33. Ranchi	52. Aurangabad	71. Belgaum	90. Salem
15. Kolkata-VI	34. Mumbai-I	53. Nasik	72. Kochi	91. Madurai
16. Kolkata-VII	35. Mumbai-II	54. Nagpur	73. Thiruvananthapuram	92. Tirunelveli
17. Haldia	36. Mumbai-III	55. Vadodara-I	74. Kozhikode	
18. Bolpur	37. Mumbai-IV	56. Vadodara-II	75. Hyderabad-I	
19. Silliguri	38. Mumbai-V	57. Vlasad	76. Hyderabad-II	

Commissionerates of Service Tax: There are six Commissionerates located at metropolitan cities of Delhi, Mumbai, Kolkata, Chennai, Ahmedabad & Bangalore dealing exclusively with work related to Service Tax.

1.4.0. Commissionerates of Customs & Customs (Preventive)

1.4.1. These Commissionerates are 35 in number and spread all over the country as follows: -

1. Delhi (Air Cargo Import & General)	13. Kolkata (Port)	25. Jodhpur Customs (Prev)
2. Delhi (ICD)	14. Kolkata (Airport)	26. Delhi Customs (Preventive)
3. Delhi (Air Cargo Export)	15. Chennai (Airport & Air Cargo)	27. Patna Customs (P)
4. Mumbai (General)	16. Chennai Port (Import)	28. Lucknow Customs (Prev)
5. Mumbai (Export)	17. Chennai Port (Export)	29. Mumbai Customs (Prev)
6. Mumbai (Import)	18. Bangalore	30. Tuticorin
7. NhavaSheva (Import & Mulund CFS)	19. Mangalore	31. Tiruchirapalli
8. NhavaSheva (Export)	20. Kochi	32. West Bengal Customs (P)
9. Mumbai Air Cargo (Import)	21. Ahmedabad	33. Shillong Customs (P)
10. Mumbai Air Cargo (Export)	22. Kandla	34. Kochi Customs (P)
11. Mumbai (Air port)	23. Vishakhapatnam	34. Jamnagar Customs (Prev.)
12. Pune Customs	24. Amritsar	

- 1.4.2** The above-mentioned 35 Commissionerates have been assigned the following functions: -
- (a) Implementation of the provisions of the Customs Act, 1962 and the allied acts, which includes levy and collection of Customs duty and enforcement functions in their earmarked jurisdictions.
 - (b) Surveillance of coastal and land borders to prevent smuggling activities.

Attached/Subordinate offices of CBIC :-

In the performance of the administrative and executive functions, the following attached/subordinate offices assist the Board:-

- a. Directorate of Central Excise Intelligence
- b. Directorate of Revenue Intelligence
- c. Directorate of Inspection (Customs and Central Excise)
- d. Directorate of Housing and Welfare
- e. National Academy of Customs, Excise & Narcotics
- f. Directorate of Vigilance
- g. Directorate of Systems
- h. Directorate of Audit
- i. Directorate of Safeguards
- j. Directorate of Export Promotion
- k. Directorate of Service Tax
- l. Directorate of Valuation
- m. Directorate of Publicity and Publicity Relations
- n. Directorate of Organisation and Personnel Management
- o. Directorate of Logistics
- p. Directorate of Legal Affairs
- q. Directorate of Data Management
- r. Office of the Chief Departmental Representative
- s. Central Revenue Control Laboratory

Note: Under the reorganised set-up, the erstwhile Directorate of Statistics and Intelligence were reclassified as Directorate of System and Directorate of Data Management and brought under the upgraded Directorate General of Systems and Data Management, The Directorate of Organisation and Management Services has been renamed as Directorate of Organisation and Personnel Management. The Directorate of Safeguards and Directorate of Valuation have been upgraded and are headed by Director Generals. The Directorates of Housing and Welfare, Export Promotion and Legal Affairs have been newly created. Most of these Directorates are headed by an officer of the rank of Director General.

- 1.5.1** The function of the Directorates, Office of the Chief Departmental Representative and the Central Revenues Control Laboratory under the Central Board of Excise and Customs in brief are as follows :-

Functions of the Directorates under the Central Board of Indirect Taxes and Customs and of the Central Revenues Control Laboratory.

(1). Name of the office & functions in brief

1. Directorate of Central Excise Intelligence

- (a) To collect, collate and disseminate intelligence relating to evasion of central excise duties.
- (b) To study the price structure, marketing patterns and clarification of commodities vulnerable to evasion of Central Excise duty

- (c) To coordinate action with other departments like income tax etc. in cases involving evasion of central excise duties;
- (d) To investigate cases of evasion of central excise having inter- Commissionerates ramification; and
- (e) To advise the Board and the Commissionerates on the modus operandi of evasion of central excise duties and suggest appropriate remedial measures, procedure and practices in order to plug any loopholes.

2. Directorate of Revenue Intelligence

- (a) To study and disseminate intelligence about smuggling;
- (b) To identify the organised gangs of smugglers and areas vulnerable to smuggling, targeting of intelligence against them and their immobilization;
- (c) To maintain liaison with the intelligence and enforcement agencies in India and abroad for collection of intelligence and in-depth investigation of important cases having inter Commissionerate and international ramification;
- (d) To alert field formations for interception of suspects and contraband goods, assessment of current and likely trends in smuggling.
- (e) To advise the Ministry in all Matters pertaining to Anti-Smuggling measures and in formulating or amending laws, procedures and practices in order to plug any loop - holes; and
- (f) To attend to such other matters as may be entrusted to the Directorate by the Ministry or the Board for investigation.

3. Directorate of Inspection (Customs & Central Excise)

- (a) To study the working of customs, central excise and narcotics departmental machinery throughout the country and to Suggest measures for improvement of its efficiency and rectification of defects in it through inspection and by laying down procedures for their smooth functioning;
- (b) To carry out inspections to determine whether the working of the field formations are as per customs and central excise procedures, and to make recommendations with regard to the procedural flaws, if any noticed ;
- (c) To suggest measures for improvement in functioning of the field formations.

4. Directorate of Housing & Welfare

- (a) To monitor and coordinate with the Board, Ministry and field formations;
- (b) To help the field formations in framing the project proposals;
- (c) To assist the field formations in implementation of approved projects by providing technical support in respect of integrated and architectural planning, standardization of house building designs;
- (d) To devise procedures for accounting and documentations system
- (e) To coordinate with the field formations with regard to the problems of encroachment and abandoned properties.
- (f) To prepare and compile Housing Manuals for future guidelines;
- (g) To keep the field formations informed about various schemes and facilities available;
- (h) To have regular coordination and interaction with the Central Building Research Institute, Roorkee for getting their guidance on building science with reference to different projects and to have liaison and coordination with Housing Board, architects and builders to ensure quality construction in scheduled time-frame;
- (i) To encourage environment-friendly planning and execution of the projects of the department through horticultural and other environmental planning; and
- (j) To coordinate with the Ministry on welfare measures related to building/execution of library, guest houses, resorts/holiday homes, conference rooms, playgrounds, godowns, garages etc.

5. National Academy of Customs Excise and Narcotics

- (a) To impart training to direct recruits and to arrange refresher courses for department officers;
- (b) To assist in formulation of training policies and to implement the policies approved by the Board by devising schemes and syllabi or studies for training of direct recruits and departmental officers; and
- (c) To arrange study tours of the customs and excise officers from neighboring countries under United Nations Development Programme.

6. Directorate of Vigilance

- (a) To monitor the vigilance cases against the officers of Customs and central excise formations;
- (b) To maintain proper surveillance on the officials of doubtful integrity; and
- (c) To maintain close liaison with the Central Bureau of Investigation, Directorate General of Revenue Intelligence and Vigilance Branches in the Commissionerates in order to ensure that the programme on vigilance and anti-corruption are implemented in all Commissionerates of customs, central excise and narcotics formations;

7. Directorate of Systems

To look after all aspects of the implementation of customs and central excise computerisation projects including acquisition of hardware, development and maintenance of software, training of personnel and monitoring of expenditure budget on computerisation at the central and field levels.

8. Directorate of Data Management

- (i) To collect and consolidate data and statistics pertaining to realisation of revenue from indirect taxes and advise the ministry and the Board in forecasting , budget estimates; and
- (ii) To collect statistics for compilation of statistical bulletins and statistical yearbook in respect of revenue, arrears, seizures, court cases etc., pertaining to indirect taxes.

9. Directorate of Audit

- a. To provide direction for evolution and improvement of audit techniques and procedures;
- b. To ensure effective and efficient implementation of new audit system by periodic reviews;
- c. To coordinate with the external agencies as well as other formations with the department;
- d. To suggest measures to improve tax compliance;
- e. To gauge the level of audit standards and assessees' satisfaction;
- f. To evolve the policy for development of a sound data base as well as enhancing the skill of the auditors with a view to making the audit effective and meaningful.;
- g. To aid and advice the Board in policy formation and to guide and provide functional directions in planning, coordination and supervision of audits at local levels;
- h. To collate and disseminate the relevant information; and
- i. To implement EA - 200 audits and related projects like risk management, CAAP audits etc.

10. Directorate of Safeguards

- (a) To investigate the existence of serious injuries or threat of serious injuries to the domestic industry as a consequence of increased imports of an article into India;
- (b) To identify the articles liable for safeguard duty;
- (c) To submit the findings, provisional or otherwise, to the Central Government regarding, 'serious injury' Or 'threat of serious injury' to the domestic industry consequent upon increased imports of an article from the specified country.
- (d) To recommend the following:-
 - i. The amount of duty which, if levied would be adequate to remove the 'injury' or 'threat of injury' to the domestic industry;
 - ii. The duration of levy of safeguard duty and where the period so recommended is more than a year, to recommend progressive liberalization adequate to facilitate positive adjustment; and

iii. To review the need for continuance of safeguard duty.

11. Directorate of Export Promotion

- (a) To interact with the Export Promotion Councils for various categories of export to sort out the difficulties being faced by the genuine exporters;
- (b) To function in close liaison with allied agencies concerned with the exports to ensure that genuine exporters get the full advantages of the Export schemes without any difficulties;
- (c) To monitor the performance of the field formations through monthly and quarterly returns, like duty-foregone statements, drawback payment statements and quarterly drawback payment statements and to compare and compile the same to enable the Ministry to review the policy;
- (d) To carry out the appraisal studies to examine the efficacy of the existing legal provisions/rules and procedures and suggest to the ministry about the changes to be made, if any;
- (e) To conduct post-audit of the Brand Rate fixed by the Directorate of Drawback and carry out physical verification of selected cases independently or with the help of the central excise formations.
- (f) To conduct post-audit of the select cases of duty free imports allowed under various Export Promotion Schemes in the customs and central excise formations; and
- (g) To work in close coordination with the Board and the relevant sections that deals with 100% EOUs/EPZ Units/SEZ Units and various TechnologyParks and the schemes relating to the export of gems and jewellery.

12. Directorate of Service Tax

- (a) To monitor the collections and assessments of service tax;
- (b) To study the implications of service tax in the field and to suggest measures to increase revenue collections;
- (c) To undertake study of law and procedures;
- (d) To form a database; and
- (e) To inspect the Service Tax Cells in the Commissionerates.

13. Directorate of Valuation

- (a) To assist and advise the Board in the implementation and monitoring of the working of the WTO Agreement on Customs Valuation;
- (b) To build a comprehensive valuation database for internationally traded goods using past precedents, published price information or prices obtained from other authentic sources;
- (c) To disseminate the price information on a continuing basis to all customs formations for online viewing and as a means of assistance for day-to-day assessments with a view to detecting and preventing under valuation as also for enabling assessments to be finalized speedily;
- (d) To monitor valuation practices at various customs, formations and bring to the notice of the Board the significant and emerging pricing patterns and to suggest corrective policy or other majors , where needed ;
- (e) To maintain liaison with the Valuation Directorates of other customs administrations and customs officers posted abroad;
- (f) To study international price trends of sensitive commodities and pricing patterns of trans-nationals corporations (e.g. transfer pricing) and Indian ventures with foreign collaborations and help evolve a system to combat planed under-valuation as well as valuation frauds; and
- (g) To carry out inspection of the field formations to determine whether the valuation norms as evolved by the Directorate of Valuation are uniformly applied across the country.

14. Directorate of Publicity & Public Relations

- (a) To prepare, revise and publish the statutory and departmental manuals;

- (b) To consolidate the instructions issued by the Board in technical and administrative matters of customs and central excise;
- (c) To compile the important judgments delivered by High Courts and the Supreme Court on matters relating to indirect taxes;
- (d) To update all departmental manuals through corrections lists etc; and to undertake publicity with a view to educating the public about indirect taxes through brochures, posters, hoardings, radio, TV and press media.

15. Directorate of Organisation and Personnel Management -

To look after the functions relating to method studies, work measurement and staffing, besides management services including manpower planning for the customs and central excise and narcotics formations.

16. Directorate of Logistics

- (a) To inspect, assess and evaluate the effectiveness of the staff deployed on anti-smuggling duties in the Commissionerates and in vulnerable areas;
- (b) To monitor, coordinate and evaluate the progress in cases of adjudications, prosecutions and rewards to informers and officers in various Commissionerates and to watch the progress in disposal of confiscated goods involved in prosecution cases;
- (c) To plan and assess the need for staff training, equipments, vehicles, vessels, communications or other resources required for anti-smuggling work in various Commissionerates and to evaluate their operational efficiency; and
- (d) To deal with the matters concerning acquisition, procurement, purchase, repair and reallocation of such equipment.

17. Directorate of Legal Affairs

- (a) To function as the nodal agency to monitor the legal and judicial work of the Board
- (b) To create a data bank of all the cases decided by various benches of the Tribunal and monitor cases effectively in order to ensure that the field formations recommend filing of appeals only in deserving cases and not on the issues already decided by the Supreme Court or High Courts and accepted by the department;
- (c) To ensure that all orders of the Tribunal are examined by the field formations and timely proposal for; filing appeal are sent to Board wherever necessary and the report about acceptance of an order is sent to the Chief Commissioner.
- (d) To intimate the field formations about important decisions of the various High Courts, which are finally accepted by the Department, and about the important decisions of the Supreme Court so that unnecessary litigation work on the issues already settled is not created by the field formations;
- (e) To create a database pertaining to the cases pending in various High Courts. The appellant/respondent commissioners will assist the Directorate in creating and updating the database pertaining to the High Court cases.
- (f) To prepare panels of Standing Counsels/Panel Counsels for various High Courts on the basis of feedback received from the field formations. However, the Directorate is restricted to making recommendations only and the final decision regarding approval of the panel/appointment of the Standing Counsels rests with the Ministry; and
- (g) To keep an approved panel of eminent lawyers well versed with Customs and Central Excise Laws as well as administration matters, who may not be on the regular panel of the Government but may be engaged by the Department for handling important cases.

18. Office of the Chief Departmental Representative (CDR)

- (a) To receive the cause list of cases from the CESTAT registry and distribute the case file among Departmental Representatives (DRs)
- (b) To monitor the efficient representation by DRs in all listed cases before the benches of the CESTAT

- (c) To coordinate with and call for cross objections, clarifications and confirmations from the Commissionerates concerned;
- (d) To maintain coordination with the President, CESTAT
- (e) To exercise administrative control over DRs and attend to the administrative matters pertaining to the CDR office including its regional offices at Mumbai, Kolkata, Chennai and Bangalore.

19. Central Revenue Control Laboratory

To analyse samples of goods and to render technical advice to the Board and its field formations in regard to the dutiability of various goods.

(2) Composition and functions of Central Board of Indirect Taxes and Customs

The Central Board of Indirect Taxes and Customs consists of a Chairman and following Six Members:

- 1. Chairman
- 2. Member (Investigation)
- 3. Member (Customs)
- 4. Member (IT, Legal & Compliance Verification)
- 5. Member (Admn. & Vig.)
- 6. Member (Tax Policy)
- 7. Member (GST/CX)

ALLOTMENT OF WORK AMONGST THE CHAIRMAN AND MEMBERS OF CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED JOINTLY BY THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

- 1. Policy regarding discharge of statutory functions of the Central Board of Indirect Taxes 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 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, CBIC.

- 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
 - (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
6. Organisation.
7. Any other matter which the Chairman or the concerned Member may consider necessary to be submitted to the Chairman.
8. 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 (SERVICE TAX & GST) *

Matters relating to Service Tax, Publicity and Public relations and Help Centres:

Zones/ DGs to be supervised

Chief Commissioner, Central Excise, Ahmedabad
 CC, Customs, Ahmedabad
 CC, Central Excise & Customs, Vadodara
 CC, Central Excise, Jaipur

CC, Central Excise & Customs, Chandigarh
 DP&PR, DGST

**incorporated as per Ad-II, CBEC's O/O No.62/2011 dated 04.04.2011 issued under F.No.C-50/25/2000-Ad.II.*

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

1. Central Excise and Salt 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. Work relating to:-
 - (a) Chief Commissioners of Chennai, Bangalore, Cochin, Coimbatore&Mysore
 - (b) *Directors General of Central Excise Intelligence/DGICCE/DG(Audit)/CC(TAR).
 - (c) *CC, CX, Delhi, CC, Customs, Delhi, CC, Cus.(Prev.), Delhi, CC, Cus. & CX, Meerut, CC, CX, Lucknow.
9. Prosecution in Central Excise Cases.

CASES OR CLASSS OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (CUSTOMS, RI&I, EXPORT & SAFEGUARDS)

1. Customs Laws and its interpretation and application, policy and broad procedures (other that those concerning anti smuggling).

2. 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.
14. Safe-guards.
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
19. Supervision and control over:-
 - (a) Chief Commissioners, Delhi, Meerut, Ahmedabad, Nagpur, Bhopal and Vadodara.
 - (b) Directors General of Revenue Intelligence, Export Promotion, Safeguards, Valuation.
 - (c) Directorate of Logistics.
 - (d) Central Revenue Control Laboratory (CRCL)

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (L&J)

1. All legislative proposals other than those relating to Customs and Central Excise Tariff.
2. Judicial and Court work relating to Customs and Central Excise in the Board (except that relating to service matters).
3. Supervision and monitoring of judicial and court work relating to Customs and Central Excise of the field formations, particularly the litigation work in High Courts, excluding prosecutions, COFEPOSA.
4. Matters relating to settlement of Govt. Dept. and another Government Dept. and Public Sector Enterprises.
**incorporated as per Ad.II, CBEC's O/O No.62/2011, dt. 04.04.2011 issued under F.No.C50/25/2000-Ad.II.*
5. Work of revision of orders passed by Commissioners under the Customs Act or Central Excise and Salt Tax.
6. Review of orders passed by Commissioner and Commissioners (Appeals) for considering if appeals to CESTAT are required to be filled.
7. Work relating to functioning of: -
 - (a) Chief Commissioners of Kolkata, Bhubaneswar, Ranchi, Patna, Shillong and Lucknow.
 - (b) DG (Systems & Data management)
 - (c) CDR,
 - (d) Directorate of Legal Affairs.
 - (e) Settlement Commission,
 - (f) CESTAT
 - (g) Authority for Advance Rulings.
8. Prosecution in customs cases; Cofeposa and related work.

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (P &V)

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 HelpCenters
 6. Work relating to functioning of:-
 - (i) *CC, CX, Bhopal, CC, CX&Cus., Hyderabad, CC, CX&Cus., Nagpur, CC, CX&Cus., Vizag.
 - (ii) *DG (Vigilance)/NACEN/HRD.
 - (iii) Directorate of O&M.
 - (iv) Directorate of Housing & Welfare.

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

1. Supervision of the work of :-
 - (a) Chief Commissioners of Chandigarh, Jaipur, Visakhapatnam and Hyderabad.
 - (b) Chief Commissioner, CX, Cochin
 - (c) Chief Commissioner, CX, Bangalore
 - (d) Chief Commissioner, Customs, Bangalore
 - (e) Chief Commissioner, CX, Coimbatore
 - (f) Chief Commissioner, CX, Mangalore
 - (g) Chief Commissioner, CX, Chennai
 - (h) Chief Commissioner, Customs, Chennai
 - (i) Chief Commissioner, CX, Customs (Prev.), Chennai
 - (j) Chief Commissioner, Customs & CX, Mysore
 - (k) Chief Commissioner, Customs & CX, Visakhapatnam
 - (l) Chief Commissioner, Customs & CX, Hyderabad
2. All matters relating to Computerization and Business Process Re-Engineering in the Customs and Central Excise Department.

**incorporated as per Ad-II, CBEC's O/O No.62/2011 dt. 04.04.2011 issued under F.No.C-50/25/2000-Ad.II.*

B. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Wing-wise allocation of work

1. Joint Secretary (Admn.)

a. Deputy Secretary (Ad.II)

Ad.II Section

List of Subjects:

1. The following matters relating to Indian Customs & Central Excise Service Gr. A: -
 - (a) Recruitment, promotion and seniority;
 - (b) Leave, posting and transfers;

- (c) Framing of recruitment rules;
 - (d) Convening of DPCs for (a) promotion (b) confirmation
 - (e) Briefing officers on deputation;
 - (f) Deputation of officers to other Departments etc;
 - (g) Forwarding of applications to other Departments;
 - (h) CCS (Conduct) Rules;
 - (l) Training of Gr. 'A' Officers of IC & CE in India and abroad;
 - (j) Posting of officers abroad.
2. Deputation/delegation abroad.
 3. Medical claims (Gr. 'A' Officers only).
 4. Departmental examination for probationers of Indian Customs & Central Excise Service Gr. 'A' and extension/completion of probation period.
 5. Processing of proposals for appointments of officers of Indian Customs & Central Excise Service Group 'A' for various Gr. 'A' Secretariat posts in the Department including CBEC and obtaining ACC/CEB approval therefor.
 6. Court cases relating to the above subjects
 7. Parliament Questions relating to the above subjects.
 8. Grant of permission to practice/commercial employment to officers of IC & CE Service Gr. A.

Personnel Section

List of Subjects

1. Maintenance of CCRs and IPRs of the Officers belonging to ICCES and Group A officers of Central.
2. Revenues Chemical Service and Telecommunication service.
3. Scrutiny of the Confidential Reports of these officers.
4. Communication of adverse remarks, if any.
5. Dealing with the Representations/Appeals/Memorials/Petitions to the President against adverse remarks in a Confidential Report.
6. Furnishing of complete CR dossiers to the various authorities requiring them for various administrative purposes.

b. Deputy Secretary (Ad.IIA&B)

AD. II -A SECTION

List of Subjects:

1. House Building Advance, Conveyance i.e. motor car, scooter, motor cycle and GPF advance to Principal Commissioner/Director General only; and relaxation if any for all Gazetted officers.
2. Framing and amendments to Recruitment Rules for CAO (Group 'A') in Central Excise Deptt. /Customs Deptt./Appraisers/Supdts. of Customs (Prev.)/Group A&B of Customs Marine Organisation (CMO).
3. Matters relating to recruitment, promotion and seniority, in respect of the following Group B/Group A cadres in the Customs Department: -
(a) Appraisers, (b) Superintendents of Customs (Prev.) (c) ACAO/AO (Customs Deptt.), (d) CAO (Customs Deptt.), (e) CAO (Central Excise Department).
4. Pay fixation - Pay references regarding all categories of officers and staff; (clarification on policy).
5. Overtime allowance to officers of Customs and Central Excise Department - policy regarding.
6. Arrears Claims/Medical Claims of Group B officers of the Customs Deptt; (where relaxation to the rules is required).
7. Special pay in respect of Gazetted and non-gazetted staff;
8. Revision of pay scale of Gazetted and non-gazetted staff;
9. Allowances in respect of Gazetted and non-gazetted staff; (policy matters)
10. Hindi Teaching scheme - cases relating to incentives for learning Hindi.
11. Preparation of All India Seniority list of Supdt. of Customs (Prev.) and customs Appraisers and CAOs.

12. Demands of the Federation/Association and items included in the agenda of the Departmental Council meetings pertaining to the above items of work.
13. Promotion, posting, transfer of CAOs in Central Excise, Narcotics Department and holding of DPCs meetings in respect of Chief Accounts Officers in Central Excise /Customs Departments.
14. De-reservation of Group 'B' posts reserved for SC/ST and confirmation of Group 'B' Direct Recruits in Customs Department also court cases/ VIP references on the above items of work.
15. Presumptive Pay under F.R. 49 in respect of Chief Accounts Officer of Central Excise/ Customs Deptt.
16. Financial upgradation to Gr 'B' Direct Recruit Officers.
17. Financial upgradation to Gr 'C' Direct Recruit Officials.

AD. II- B SECTION

List of Subjects:

1. Establishment of Group 'B' Gazetted Officers (both executive and ministerial) in the Central Excise Commissionerates, Narcotics Department, Directorate of Training, Directorate of Inspection, Directorate of Statistics and Intelligence, Directorate of Communication, Directorate of Revenue Intelligence, Central Revenue Control Laboratory and Directorate of O & M Services.
2. DPC for promotion to Group 'B' posts in the Central Excise Commissionerates, Narcotics Department, Directorate of Inspection, Directorate of S & I, Directorate of Communications, Directorate of Revenue Intelligence, Central Revenue Control Laboratory etc. (Policy matter only).
3. Representation/Memoranda against non-confirmation in Group 'B' Gazetted posts in the Central Excise/ Narcotics Department.
4. Preparation of All India List of Superintendents of Central Excise Group 'B' and ACAO/AO of the Central Excise Commissionerates and representations relating thereto.
5. Representations/Memoranda for fixation of seniority in Group 'B' posts in Central Excise/Narcotics Deptt.
6. Policy regarding postings and transfers of Group 'B' Gazetted Officers in the Central Excise/Narcotics Deptt. and representations from such Group 'B' Gazetted Officers regarding postings and transfers.
7. Deputation of Group 'B' Gazetted officers in the Central Excise Department to other Departments.
8. Representation from Group 'B' Gazetted officers of Central Excise / Narcotics Deptt. against stoppage at E.B.
9. Representations from Group 'B' Gazetted officers of Central Excise/Narcotics Deptt. for expunction of adverse remarks.
10. Representation from Group 'B' Officers for change in date of birth.
11. Pre-mature retirement of Group 'A' & 'B' officers of Telecommunication Wing, Central Revenues Chemical Services, Group 'B' officers in Central Excise and Narcotics Departments and representations against premature retirement.
12. Extension of service/re-employment of Group 'B' Gazetted officers in Central Excise and Narcotics Deptt.
13. Representations of Group 'B' Gazetted officers of Central Excise and Narcotics Deptt., for reimbursement of medical expenses.
14. Framing and amendments to Recruitment Rules for Group 'B' posts in the Central Excise and Narcotics Deptt. and Gr. 'A' & Gr. 'B' posts in Central Revenue Control Laboratory and Telecommunication wing.
15. Promotion, postings and transfers of officers in Central Revenue Chemical Services, Group 'A' and Telecommunication service Group 'A'.
16. Suits/CAT matters/Writ Petitions/Special Leave Petition before Supreme Court relating to the subjects dealt with in the Section.
17. Parliament Questions relating to the subjects dealt with in the Section.
18. Reimbursement of legal expenses to Group 'B' officers.
19. Direct recruitment to various Group 'A' and Group 'B' posts in CRCL and Telecommunication wing of Customs and Central Excise Department.
20. D.P.C. for promotion to Group 'A' posts in CRCL and Telecommunication wing and Assistant Director (OL) in Customs and Central Excise Department.
21. Confirmation in Group 'A' and Group 'B' posts (Supdt. Expert) and Assistant Director (OL).

(c) Deputy Secretary (Ad.IIIA)**Ad.III (A) Section****List of Subjects:**

The following subjects relating to Group C & D staff of the Commissionerates/Directorates/Central Bureau of narcotics under CBIC.

1. Departmental examination and representations and petitions relating thereto.
2. Departmental Promotion Committee - Policy regarding promotion to various grades.
3. Representations from the Non-Gazetted staff of all Directorates & Commissionerates.
4. Seniority - Policy and individual representations.
5. Confidential Reports - Policy and procedure and representations against adverse remarks.
6. Confirmation - Policy, procedure and individual representations Group C & D.
7. Promotion of SC/ST employees in reserved quota and de-reservation of vacancies (Promotion posts) in respect of Non-Gazetted staff.
8. Probation.
9. Parliament questions pertaining to the above items of work.
10. Court cases pertaining to the above items of work.
11. Departmental Council matters.
12. All India Federations, Executive and Ministerial (Customs and Central Excise).
13. Representations against termination of services under Rule 5 of CCS (DSTS) Rules, 1965
14. Inter- Commissionerate/Departmental Transfers of Group C & D employees under the CBIC.

AD. VIII (EC) SECTION**List of Subjects:**

1. Collection of data in respect of requirement of office and residential accommodation of the field formations in CBIC.
2. Drawing up of Construction Programme for the Central Excise and Customs Department on all Indiabasis.
3. Implementation of the Construction programme.
4. Examination of individual proposals received from Commissioners of Central Excise and Commissioners of Customs regarding construction of buildings involving: -
 - (a) Drawing up of schedule of accommodation.
 - (b) Scrutiny of plans and estimates.
 - (c) Securing approval of Expenditure Finance Committee/CNE where necessary. .
 - (d) Issue of Administrative approval and expenditure sanction.
5. Scrutiny of proposals regarding acquisition of land for construction of departmental building involving:
 - (a) Detailed examination of requirements of office and residential accommodation based on staff strength, etc. and;
 - (b) Issue of administrative approval and expenditure sanction.
6. Examination of proposals regarding purchase of ready built buildings.
7. Examination of proposals regarding repairs of departmental building and minor works.
8. Finalisation of budget proposals in respect of construction of departmental buildings, acquisition of land and purchase of ready-built buildings.
9. Examination of proposals regarding hiring of office/office-cum-residence accommodation and godown accommodation in respect of the attached and subordinate offices.
10. Court cases relating to the matters concerning the section.
11. Provision of subsidized accommodation to the staff.
12. Cases regarding requisitioning of buildings and requisition properties.
13. Framing and interpretation of rules regarding allotment of residential accommodation in the Departmental Pool of the Central Excise and Customs Department.
14. Disposal of surplus lands and buildings.
15. All miscellaneous matters in respect of departmental office and residential buildings.
16. Parliament questions relating to the above subjects.
17. Representations from various staff associations of the Central Excise and Customs Deptt. regarding accommodation.

18. Representations regarding vacation of hired buildings.
19. VIP references in respect of accommodations.
20. Enforcement of the Revenue Allotment Rules.
21. Representations for enhancement of rent of hired building.

(d) **Deputy Secretary (Ad.III B)**

Ad.III (B) Section

List of Subjects: -

In respect of Group 'b' Non-Gazetted, Group 'C' and 'D' in the offices under CBIC: -

1. Conduct Rules
2. Verification of character and antecedents
3. Assaults on Govt. Servants while on duty.
4. Advances (Advance for purchase of conveyance- House Building Advance- Flood Cyclones and other natural calamities, Festival advance).
5. Matters relating to Casual Workers.
6. Recruitment policy.
7. Recruitment tests and panels.
8. Allocation of candidates selected by SSC for the post of Inspector (Central Excise) E.O./P.O. and Tax Assistant.
9. Framing of Recruitment rules of cadres dealt in AD.III.B Section
10. Relaxation of age limit/education qualifications/Physical Standards/Typewriting test/Medical examination.
11. Appointment of Departmental candidates against direct recruitment quota.
12. Matters relating to appointment of sportsman.
13. Individual representations regarding recruitment.
14. Appointment of dependents of deceased Govt. servants on compassionate grounds.
15. Leave and joining time.
16. Deputations on Foreign Service or otherwise.
17. Matters raised by Associations/Unions pertaining to subjects dealt with in Ad.III-B section.
18. Complaints in regard to corruption, harassment and bribery against non-gazetted staff.
19. Resignation
20. Extension of service and re-employment in service.
21. Absorption of Surplus/retrenched employees.
22. Change in date of birth of Group 'C' and 'D' officers.
23. De-reservation of posts reserved for SC/ST candidates in the direct recruitment quota.
24. Work relating to reservation and maintenance of rosters for SC/ST and compilation of statistical information for submission to DP&T and Commission for SC/STs
25. Court cases and suit notices in regard to matter dealt with in Ad.III-B Section.
26. G.P.F. Accounts - Representations regarding.

(e) **Deputy Secretary (Ad.IV & IV-A)**

Ad.IV Section

List of Subjects:-

1. Creation of posts in the field formations of CBIC.
2. Declaration of Head of Departments in the field formations of CBIC.
3. Conversion of temporary posts into permanent posts in the field formations of CBIC.
4. Re-designation of posts in the field formations of CBIC.
5. Merger of posts in the field formations of CBIC.
6. Creation/Renaming of Commissionerates/Directorates in CBIC.
7. Diversion of posts in the field formations of CBIC.
8. Reorganization/re-structuring of the posts in the field formations of CBIC.
9. Down-gradation/up-gradation of posts in the field formations of CBIC.
10. Setting up of new Departmental Canteen re-categorization..

11. Matters related to Air travel to non-entitled officers for official tours.
12. VIP references on the subjects allotted to Ad. IV Section
13. Parliament Questions/matters on the subjects allotted to Ad. IV Section
14. RTI on the subjects allotted to Ad. IV Section.

Ad.IV (A) Section

Lists of Subjects: -

1. Determination/Fixation of Permanent Advance/Imprest Money to Heads of Departments under Central Board of Excise & Customs.
2. Entertainment/Light refreshment - Incurring of expenditure on formal meetings/conferences.
3. C.S(M.A) Rules - Reimbursement of medical claims of non-gazetted under Central Board of Indirect Taxes & Customs.
4. Uniform - Prescription of Scale and pattern.
5. Hindi - progressive use of Hindi in the field formations of CBIC.
6. Demands/points raised by the various Service Associations/Unions/ Federations on service matters - coordination of and Recognition of Associations.
7. Work relating to JCM Scheme, Departmental Council.
8. Pension and DCRG - Representation of both gazetted and non-gazetted employees under the CBIC for early settlement of and condonation of break in service, counting of past military/civil service for the purpose of pension etc. CAT/Court cases related to pension of ex-officers/officials under CBIC.
9. Cases of pension and payment of interest on delayed payment of Gratuity & other dues of ex-employees/officers under CBIC.
10. Miscellaneous work relating to Funds or strikes in different Commissionerate.
11. Proposals from various Commissionerates under CBIC regarding outsourcing of services in field formations.
12. Public grievances relating to the subject allotted to the Section.
13. Matters relating to inspection of Parliamentary Committee on Official Language and sanction of expenditure incurred on the visit.
14. Delegation of financial powers in respect of items, not specifically dealt with in other sections of the Board.
15. Parliament Questions pertaining to the above items of work.

(f) Deputy Secretary (Ad.V)

Ad.V (A) Section

List of Subjects: -

1. Processing of vigilance/disciplinary cases (related with vigilance matter) in respect of Group 'A' IRS Officer (Customs and Central Excise) & other Group A officers of CBIC of East and South Zones.
2. Initiation of disciplinary cases under Rule 9 of CCS (Pension) Rules against Group B Officers of C&CE Deptt.
3. Appeal /revision/review petition preferred by Group B officers of C&CE.
4. Vigilance clearance matters.
5. Parliament Questions & Assurances.
6. RTI Matters
7. CPGRAM Portal Greivances.

Ad.V (B) Section

List of Subjects: -

1. Processing of vigilance/disciplinary cases (related with vigilance matter) in respect of Group 'A' IRS Officer (Customs and Central Excise)& other Group A officers of CBIC of West and North Zones.
2. Initiation of disciplinary cases under Rule 9 of CCS (Pension) Rules against Group C officials of C&CE.
3. Appeal /revision/review petition preferred by Group C officer of C&CE.
4. Review of orders passed by the various disciplinary authorities.
5. Court cases connected with the above items of work.
6. VIP references.
7. Parliament Questions / RTI Matters / CPGRAM Portal Greivances.
8. Reports and returns and misc. matters.
9. Any other miscellaneous matter.

2. Joint Secretary (Customs)

a. Director (Customs)

Customs-III Section

List of Subjects: -

1. Monitoring the performance of the field's formations of Customs in all areas of work including arrears of customs duty and disposal of unclaimed goods through all periodical reports and Action Plans.
2. Monitoring working of CRCL and infrastructure and equipment requirements of CRCL.
3. Co-ordination of all work in the Customs Wing.
4. All complaints/grievances from the trade
5. Compilations of statements of pending VIP references, Parliamentary Assurances, implementation of Annual Action Plan, Other periodical returns, reports of various Committees, Trade Statistics.
6. Annual Report, Annual Action Plan, periodical reports and returns, and any other misc. matters
7. Estimates Committee and other Committees of Parliament, their study tours and the related work.
8. All policy issues concerning management of hazardous waste including framing of guidelines on import/testing of dangerous/hazardous chemicals.
9. Prohibitions and Restrictions under Section 11 of the Customs Act, 1962
10. All misc. matters concerning Customs that concerns more than only one particular section
11. Parliament Questions relating to the above items of work.
12. Co-ordination and monitoring of work connected with RTI Act, 2005 for the Customs Wing (inducted in Cus. III Section)

Customs-IV Section

List of Subjects:

1. Customs Procedure regarding -
 - a. Clearance of goods at Ports/Airports/ICDs.
 - b. Customs duty Refund Cases at all Custom Houses
 - c. Transshipment of goods.
 - d. Policy regarding approval, appointment and setting up of Inland Container Depots, Container Freight Stations , Air Freight Stations and all other matters related to them.
 - e. Coastal Trade including procedure and regulation under Chapter XII of the Customs Act, 1962.
2. Implementation of Kyoto Convention
3. Standardization of Customs Forms
4. Delegation of Powers of Adjudication to Customs Officers.
5. Appointment of Officers under Customs Act .

6. Re-importation of goods of Indian origin under Section 20 of Indian Customs Act, 1962.
7. Quality Control on export commodities.
8. Matters concerning Customs and Central Excise Advisory Council, Customs Advisory Committee and Port Advisory Committee, various Standing Committees, Inter-Ministerial Standing Committee for setting up of ICDs/CFs, Export Promotion Board chaired by Cabinet Secretary.
9. Parliament Questions relating to the above items of work.

Customs-VI Section

List of Subjects:

1. Grant of special permission for landing of aircrafts on international flights at places other than notified airports.
2. Baggage Rules, Transfer of Residence Rules, Tourist Baggage Rules.
3. Matters relating to clearance of passengers at airports.
4. Integrity Management at the Airports – Handling complaints against the staff and officers of Customs posted at the International Airports
5. Policy relating to import of gold and silver, import of fire arms, etc.
6. Customs House agents Licensing Regulations .
7. Port Trust Act, Arms Act, Antiquities Act and Other allied Acts.
8. Write off/abandonment of claims to irrecoverable duties and penalties and fines.
9. Parliament Questions relating to the above subject, Reports and statements relating to above matters.

Customs Tarrif Unit

List of Subjects: -

1. Classification of goods imported and exported for the purpose of assessment to duty, interpretation of Acts, rules, regulations, exemption notifications etc. and issue of Tariff advices and instructions relating thereto.
2. Customs Tariff and any Legislative and other preparatory work relating to it's updating.
3. Conference of Commissioners of Customs on Tariff and Allied matters.
4. Legislative work relating to administration and levy of anti-dumping, countervailing and safeguard duties.
5. Project Imports.
6. Work relating to Harmonised Systems Committee of WCO.
7. Parliament Questions relating to the above items of work.

b. Joint Commissioner

Customs-V Section

List of Subjects:

1. All matters concerning Ad-hoc Exemptions under Section 25(2) of the Customs Act, 1962 including formulation of ad-hoc exemption policy.
2. Valuation under Customs Act, 1962 including fixation of tariff values.
3. Fixation of Exchange rates for foreign currencies.
4. Customs privileges and exemptions for the President of the India and the Governors of States; Diplomatic Corps. UN & specialized Agencies like UNDP, UNICEF, FAO etc. Leu of rab States Mission and Palestine Liberation Organisation (PLO), Afro-Asian Rural Reconstruction Organisation, US AID Mission and FORD Foundation. Foreign Experts coming under Bilateral Technical Cooperation Agreements with Government of India. Agencies Coordinating Grant of Aid on behalf of foreign countries (such as OECF, Japan, GTZ, Germany, CIDA, Canada,) IFS Officers and other category of Officers on deputation to foreign governments.
5. Customs facilities and protocol for VIPs at International Airports.
6. Sale/disposal of duty free goods/cars by privileged persons.
7. Parliament Questions relating to the above items of work.

Land and Customs Wing

List of Subjects-

1. Warehousing:
2. Imports and Exports through post.
3. Bonds and Guarantees
4. All policy matters, trade agreements and transit arrangements relating to Afghanistan, China (Tibet Autonomous Regions), Nepal, Bhutan, Pakistan, Bangladesh, and Myanmar.
5. Appointment and declaration of Land Customs Stations, Ports and Airports under the Customs Act, 1962.
6. Matters concerning cess.
7. Carnet/ Triptyque for tourist's vehicle

International Customs Division(ICD)

List of Subjects:-

1. International agreement and conventions
2. World Customs Organization matter
3. Policy Commission of WCO
4. Work relating to Vice Chair of Asia Pacific Region of the WCO
5. World Trade Organization matters
6. Work relating to Foreign Training and visits of Customs Officers abroad.
7. ATA Carnet.
8. Parliament Questions/ Parliament Assurances.
9. VIP References thereon
10. Sanctioning of hospitality, expenditure to various foreign delegations
11. Matters relating to organization of International Conferences
12. Miscellaneous matters.

3. Joint Secretary (Drawback)

a. Director (Drawback)

Drawback Section

List of Subjects: -

1. Collection and compilation of data for Drawback Committee work, interactions with EPCs, and other work related to Drawback Committee, RoSL Scheme.
2. Work of AIR of Drawback pertaining to chemicals (28,29) medicaments (30), dyes (32), leather and footwear (42, 64), ferro-alloys, etc. (72, 73) handicrafts and art-ware (73,74,76), electrical and electronic goods (85), stainless steel utensils (73), sports goods (95).
3. Preparation, coordination and implementation of AIR Drawback exercise, notification of AIR Schedule and its EDI implementation; administrative matters relating to Drawback Committee including budget; maintenance of detailed data on drawback disbursements, including EDI pendency as on 1st of every month;
4. Work of AIR of Drawback pertaining to marine and meat products (2, 3 etc.) ethyl alcohol (22), tobacco (24), agarbattis(33), Silk (50), wool (51), cotton (52), man-made/textiles (54,55), carpets (57), garments / made -ups (61,62,63) engineering goods (73, 84), hand tools (83), bicycles, vehicles, auto components (87), gaskets (84), writing instruments (96) and any commodity not allocated to another officer.
5. Miscellaneous references relating to Drawback; CVD investigation; nodal officer for parliament matters related to Duty Drawback scheme; Drawback Committee work as may be assigned.

6. Public Grievances and CPGRAMS work.
7. Cases for Central Govt./Board/JS (DBK) to relax provisions of respective Drawback Rules; PAC, C&AG and Audit matters, pending issues of transfer of brand rate cases to field formations, issuance of notifications whenever necessary.
8. Reports and returns, General administration and upkeep of record, equipment and premises of Drawback Division; CPIO under RTI Act and other work related to RTI, issuance of notifications whenever necessary.
9. Inter-ministerial coordination and FTP implementation w.r.t. Rewards/Incentives Schemes, monitoring of EO under EP Schemes, deemed export, erstwhile DEPB Scheme issues; updating of Customs Manual, nodal officer Parliament matters related to FTP Schemes.
10. Inter-ministerial coordination and FTP implementation w.r.t. Advance Authorization / DFIA (excluding gems and jewellery) and EPCG Schemes and monthly compilation of data regarding Drawback and EP schemes for ICEGATE, DDM etc., submitting results of MPRs.

4. Commissioner (CX)

a. Deputy Secretary (CX-I)

CX-I Section

List of Subjects:

1. Tariff classification of the items of following Chapters of Central Excise Tariff Act :-
 - a) Chapter 2 to 5
 - b) Chapter 7 to 9
 - c) Chapter 11, 13, 14, 16 to 23
 - d) Chapter 47 to 96
2. Legislative week (other than Finance Bill and the work entrusted to Commissioner (Leg &Judl).
3. Amendments to the Central Excise and Interpretation of the Central Excise Act.
4. Valuation under Section 4/4A of the Central Excise Act.
5. Work relating to granting of permission for sale of Vehicles purchased in India by Diplomats.
6. Work relating to 11C notifications, granting Ad-hoc exemption under section 5A (2) and granting exemption u/s 5 B in respect of commodities mentioned in 1 above.
7. All complaints, representations and Parliament Questions relating to the above items of work.

CX-VI Section

List of Subjects:

1. Amendments to Central Excise Rules and interpretation thereof (except matters relating to Modvat, Proforma credit and sampling).
2. Procedures relating to assessment, Internal Audit, Preventive Control, Exports, Licensing and Bonds, Delegation of Powers, overtime fees and prosecution, adjudication, rewards under Central Excise Act and all other matters not covered by CX-8 section.
3. Amendments to the basic Excise Manual, the Audit Manual and the Preventive Manual and the S.R.P. Hand book.
4. Policy concerning anti-evasion, prosecution, approval of action plan of Directorate General of Central Excise Intelligence, submission of periodical reports and returns concerning preventive work etc.
5. All complaints, representations and Parliament Questions relating to the above items of work.

(b) Director (CX-3 & 8)

CX-III Section

List of Subjects:

1. Tariff classification in respect of the following goods of Chapter 15, 24 to 46 of CETA.

2. Refund of duty on petrol to Diplomats etc.
3. Work relating to convening and coordination of North Zone Tariff Conference.
4. General procedure relating to holding of Tariff Conferences.
5. Work relating to section 11C of CE and Salt Act, 1944 and rule 5A(2) of CE Act 1944 in respect of goods mentioned at item (1) above.
6. Work relating to Medicinal and Toilet Preparation (Excise Duties) Act, 1955.
7. All complaints, representations and Parliament Question relating to the above.

CX-VIII Section

List of Subjects:

1. Amendment to Central Excise Rules and interpretation thereof on matters relating to Modvat, Cenvat, set off and sampling.
2. Procedure relating to collection of cesses (except handloom cess).
3. Procedure relating to Modvat, Cenvat, set off, warehousing and sampling.
4. Matters relating to Departmentalised Accounting System.
5. Monitoring of performance of Commissionerates in key result areas of work (adjudication, realization of arrears of revenue, disposal of call book and provisional assessment cases).
6. All matters relating to refund and rebate of Central Excise duties.
7. Examine the recommendations received from the Chief Commissioner of Central Excise or Director General of Central Excise intelligence and issue an order specifying the type of facilities to be withdrawn or type of restriction imposed, alongwith the period for which said facilities will not be available or the period for which the restrictions shall be operative (Deterrent Action).
8. All Complaints, representations and Parliament Questions relating to the above.

5. Commissioner (PAC)

a. Director (PAC)

CX-VII (PAC) Section

List of Subjects:

1. Draft Audit Paras on Central Excise & Service Tax.
2. C&AG Report on Central Excise & Service Tax.
3. Public Accounts Committee Reports on Central Excise & Service Tax and GST.

6. Commissioner (Service Tax)

a. Director (Service Tax)

Service Tax Section

List of Subjects:

1. Amendment to Service Tax Rules, 1994 and allied rules pertaining to procedure.
2. Work relating to Service Tax procedural matters such as registration, assessment, scrutiny, returns including its formats.
3. Monitoring of field formations for Service Tax work; Formulation of action plan.
4. Monitoring and implementation of Key Performance Indicators including Service Tax revenue collection, performance in technical areas of work by field formations.
5. Providing comments against litigation before Courts on matters of constitutional validity or policies framed by Government. after a period of two years from the change; and in respect of matters emanating from Service Tax wing.
6. Issue of clarifications or instructions in respect of taxable Services, where there is a clear stated position in law, which has been raised by trade or field formations
7. Furnishing replies to C&AG. Draft Audit Paras. PAC reply on matters involving Service Tax procedure and issues relating to individual assesses and other work connected with aforesaid items.
8. All Parliament Questions, complaints, representations relating to above items of work and other work connected with aforesaid items.

9. Any other item of work of a miscellaneous nature that may be specifically allotted to by the Chairman (CBIC) or Member (Service Tax).

7. Commissioner (Coordination)

a. Director (CX-IX)

CX-IX Section

List of Subjects:

1. Coordination of work in the Central GST, Central Excise and others
2. All Draft Cabinet Notes/EFC Memos.
3. All VIP references and their follow up action.
4. Compilation of material for President's address, Annual Report of the Ministry, Finance Commission, Economic Editors' Conference, material for Budget Speech/talking points of Finance Minister.
5. All matters relating to various Parliamentary Committees i.e. Parliamentary Standing Committee on Finance, Estimates Committee, Lok Sabha, Committee on govt. Assurance & Committee on Subordinate Legislation, Consultative Committee attached to the Ministry of Finance, whenever coordination is required, etc.
6. Online / offline receipt of RTI Application and transfer thereof to various CPIOs in the Board and the field offices (including application under RTI Act, 2005 concerning CX-9 Section and those relating to more than one Section in CBIC).
7. Redressal of Grievances received on the CPGRAMS portal and matters connected therewith.
8. Chief Commissioners' conferences and other Departmental Conferences.
9. Matters relating to Special procedures of Export of Excisable goods to Nepal, Bhutan, Tibet and other Countries including refund of Excise Duty to RGoB.
10. a) Arrears of Revenue including write-off and remission.
 - b. BIFR matters-Deferment of Arrears of revenue against sick industrial units
 - c. Excise Relief Scheme
 - d. Deferment of arrears of revenues against sick industrial units.
11. Citizen's Charter-revision thereof from time to time.
12. Monthly report on the implementation of the decisions of Cabinet / Cabinet Committee, Committee of Secretaries
13. Report of the significant events to Revenue Headquarters.
14. Report of arrears & seizures to TC Section, Department of Revenue.
15. Regional Advisory Committee.
16. Report and Returns from the office of DGPM.
17. Matters relating to ARC.
18. Monthly DO letter to Cabinet Secretary & PMO.
19. Any other work of a miscellaneous nature not specifically allotted to any other section.
20. All complaints, representations and Parliament Questions relating to above items of work.

8. Joint Secretary (TRU-I)

a. Deputy Secretary -1

CX- 11 Section (TRU-I)

List of Subjects:

1. GST and Customs related works of Chapter 1-24.
2. GST and Customs related works of Chapter 25-28, All reports.
3. GST and Customs related works of Chapter 29-39, all cesses and surcharges, General Exemption and SSI.
4. GST and Customs related works of Chapter 50-63, International Agreements, CPIO, Miscellaneous correspondence marked to Officer.
5. First Appellate Authority.

b. Director -2**List of Subjects:**

1. GST and Customs related works of Chapter 40-49, 64-71, Admin Matters
2. GST and Customs related works of Chapter 72-84 (other than electronics)
3. GST and Customs related works of Chapter 84 (all matters relating to electronic sector), Chapter 85, 90 and 98.
4. GST and Customs related works of Chapter 86-89, Chapter 91-97, CENVAT credit (goods)matters, export promotion, EoU and SEZ matters.

9. Joint Secretary (TRU-II)**a. Deputy Secretary (TRU-II)****CX- 11 Section (TRU-II)****List of Subjects:**

1. Construction & allied Services (WCS etc.), maintenance, repair and installation (except construction) services, real estate services, Research and Development Services, Consultancy/Professional Services including legal consultancy, Business related services, other services, Education, Skill Development and Training Service, Human health and social care services, Services of charitable and membership organization.
2. Job work, support services mining, exploration and utilities, agriculture services, other manufacturing services, publishing, printing and reproduction services, materials recovery services, Government Service, Public Administration and other services provided to the community as a whole compulsory social security services, sewage and waste collection, treatment and disposal and other environment protection services, Diplomatic Missions and International Organisations/services provided by extra territorial organisations and bodies.
3. Passenger transport service, Goods Transport Services, Rental services of transport vehicles with or without operators, supporting services in transport, postal and courier services, leasing or rental services with or without operator, IT and Telecommunication Services, OIDAR, Admin related to TRU-II. CPGRAMS, Monitoring of PMO references.
4. Hospitality Services (hotel, restaurant etc.), Tour operator service, electricity, gas, water and other distribution services, banking, financial and insurance services, Commission. Agent / intermediary services, Media, recreational, cultural and sporting services including lottery, export of services.
5. Preparation of Annual Budget Estimates / Revised Estimates in respect of Customs, Central Excise and Service Tax as a part of Union Budget Exercise, Preparation of replies to Parliament Questions, RTI queries, PAC, C&AG, Standing Committee on Finance, Demand for Grants etc. on matters relating to indirect tax revenue, providing inputs for the Annual Report / Eco. Survey and Credit rating agencies etc. in the Ministry of Finance, Correspondence with DS System / Pr. CCA/DDM etc. of CBIC, GST related statistical work, any other work relating to TRU as and when assigned by superior officers.
6. Zone-wise monthly / fortnightly (for Customs) revenue reports in respect of customs, union excise and service tax, top-10 revenue report (Cus/CX/ST) alongwith generation of Service head wise monthly report, allocation of zone-wise BE/RE, GST periodic revenue report, providing data on indirect taxes to CSO, MoSA&PI as requirement, preparation of replies to Parliament Questions, RTI queries, compilation of periodic economic sector data viz. GDP/IIP/WPI/Exp. Import/CPI et., any other work relating to TRU as and when assigned by superior officers.

10. Commissioner (Legal)**a. Director (Legal)****CX- 8A/ Legal Cell****List of Subjects: -**

1. Examination of proposals received from Customs and Central Excise Commissionerates for filing Special Leave Petitions (SLPs) before Supreme Court against the orders of High Courts in matters arising out of High Courts' orders before the Supreme Courts.
2. Engagement/appointment of Special Public Prosecutors; Settlement of fees/terms and conditions and related works.
3. Engagement/appointment of retired officials of Central Board of Excise and Customs as Special Fees Counsels to defend the department before CESTAT, Settlement Commission and other departmental appellate authorities.
4. Legislative work related to Settlement Commission and Advance Ruling Rules under the Customs and Central Excise Act.
5. Monitoring of disposal of appeals by Commissioners (Appeal).
6. Parliament Questions pertaining to litigation matters and aforesaid areas of work.
7. References received from MPs / VIPs and Ministers relating to above mentioned items of works
8. Other miscellaneous matters relating to the above items of work.
9. Court cases.
10. All CCST Act related work in respect of Chapter XVII (Advance Ruling) and Chapter- VIII only in respect of He and SC)

11. Commissioner (RI&I)**a. Director (Anti Smuggling)****Anti-Smuggling Section****List of Subjects:**

1. Complaints from M. Ps./Ministers/Public regarding grievances concerning searches, seizures, arrests etc., under the Customs Act.
2. Representations from Trade Associations/Chambers of Commerce regarding facilities in compliance of the provisions of Chapter IV-A and IV-B concerning notified and specified goods etc.
3. Analysis and evaluation of Monthly reports from Chief Commissioners of Customs and Central Excise and Directorate of Revenue Intelligence regarding trends in smuggling and the Anti-Smuggling Measures.
4. Analysis and evaluation of reports from our foreign sources regarding smuggling activities.
5. To handle - Parliament Question regarding Anti-Smuggling matters.
6. Preparation of material on Anti-Smuggling matters concerning Estimates Committee, Consultative Committee and Public Accounts Committee etc.
7. Preparation of Briefs for various conferences/meetings, Committee on Non-Plan Expenditure and note for Cabinet Committee on Economic Affairs on Anti-Smuggling matters.
8. Policy and analysis on the disposal of confiscated goods.
9. Analysis of monthly reports (Master Reports) received from Chief Commissioners of Customs
10. Examination of offering of comments for various important matters such as creation of Special Courts for the trial and economic offences, delegation of Customs Powers to Police Officers etc.
11. Analysis and Evaluation of Anti-Smuggling measures in the context of the Intelligence and Preventive arrangements.
12. To deal with references regarding Anti-Smuggling matters received from other Section / Departments / Ministries.
13. Allotment of Non-Prohibited-Bore weapon and cartridges from the confiscated stock with the Customs to sitting M. Ps and other VIPs.
14. Purchase of Vehicles, equipments boats and launches meant for Anti-Smuggling activities for all the Customs field formations.

15. Grant of rewards to all the informers leading to seizure of smuggled goods.

12. Joint Secretary (Review)

a. Director (Review)

Judicial Cell

List of Subjects:

1. Examination of the proposal for filing CA before the Supreme Court against orders passed by the CESTAT. The jurisdictional Commissioners are required to first examine each order of the CESTAT and send CA proposal in deserving cases.
2. Filing of appeals to Supreme Court against the CESTAT's order in appropriate cases.
3. Appointments of Committee of Chief Commissioner/ Commissioners for the purpose of review of Order in Originals and Order in Appeals.

13. Commissioner (GST)

1. Notifying jurisdiction of formations under GST.
2. Coordination with other Departments/Ministries.
3. Coordination with GST Council.
4. Coordination with States.
5. International Collaboration and Coordination related to GST.
6. All CGST Act related work except in respect of Chapter V (Input Tax Credit), Chapter XIV (Inspection, Search, Seizure and Arrest), Chapter XVII (Advance Ruling), Chapter XVIII (Appeals and Revision), Chapter XIX (Offences and Penalties) and Chapter XX (Transitional Provisions).
7. Parliamentary Questions related to GST.
8. All IGST Act related work except in respect of Chapter V (Place of Supply).
9. Interface with Section / Department engaged in UTGST Work.
10. Reference from field formations etc.

(a) Joint Commissioner

1. The charges amongst the officers posted in this policy wing are assigned as follows-
 - (a) Work related to Parliament Questions
 - (b) RTI Act-
 - i. CPIO
 - ii. Appellate Authority
 - (c) Head of Internal Committee with respect to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013

(b) Joint Commissioner

- (a) General Administration
- (b) Work related to references from PMO

(c) Joint Commissioner

- a) CPGRAM & Public Grievances Cell
2. Further, queries, representations and references are received from various sources with respect to GST. In view of this, following functional groups have been formed –
 - i. Section A
 - ii. Section B
 - iii. Section C
3. The distribution with respect to various provisions of Acts and Rules, references from Ministries, Sectoral groups, GST related Committees, States and All India associations is as follows:-

<u>GST RELATED ACTS AND RULES</u>		
Section A	Section B	Section C
Registration	Levy and Collection	IGST &UTGST Act
Administration	Time and value of Supply	Transitional Provisions
Input Tax Credit	Accounts &Records	Inspection, Search, Seizure and Arrest
Assessment	Tax Invoice	Demands and Recoveries
Audit	Returns	Liability to pay taxes in certain cases
Advance Ruling	Payment of Tax	Offences and Penalties
Appeals and Revision	Refunds	Miscellaneous
<u>SECTORAL GROUPS</u>		
Section A	Section B	Section C
Transport &Logistics	BFSI	Exports including EOUs &SEZ
Oil &Gas (Upstream & Services received and provided by Government)	Telecommunication	Textiles
Big Infrastructure	IT/ITES	MSMEs
Mining	E-Commerce	Gems &Jewellery
Drugs &Pharmaceuticals	Travel &Tourism	Food Processing Sector
	Media &Entertainment	Handicrafts (Export)

<u>COMMITTEES</u>		
Section A	Section B	Section C
Law Committee	Single Interface Committee	Capacity Building and Facilitation Committee
Fitment Committee	Fund Settlement Committee	Publicity and Outreach Committee
GIC	IT Committee	Guidance Note Committee

<u>MINISTRIES</u>		
<u>Section A</u>	<u>Section B</u>	<u>Section C</u>
AYUSH	Agriculture and Farmers Welfare	Atomic Energy
Mines	Communications	Commerce and Industry .
Chemicals and Fertilizers	Corporate Affairs	Consumer Affairs, Food and Public Distribution

Civil Aviation	Culture	Defence
Coal	Drinking Water and Sanitation	Earth Sciences
Development of North	Electronics and Information Technology	Food Processing Industries
Health and Family Welfare	Environment, Forest and Climate Change	Micro, Small and Medium Enterprises
Heavy Industries and Public Enterprises	External Affairs	Minority Affairs
Housing and Urban Poverty Alleviation	Finance	Panchayati Raj
New and Renewable Energy	Home Affairs	Rural Development
Petroleum and Natural Gas	Human Resource Development	Science and Technology
Power	Information and Broadcasting	Skill Development and Entrepreneurship
Railways	Labour and Employment	Social Justice and Empowerment
Road Transport and Highways	Law and Justice	Space
Shipping	Parliamentary Affairs	Statistics and Programme Implementation
Steel	Personnel, Public Grievances and Pension	Textiles
Tribal Affairs	Tourism	Women and Child Development
Urban Development	Water Resources, River Development and Ganga Rejuvenation	Youth Affairs and Sports

<u>STATES</u>		
Section A	Section B	Section C
Maharashtra	Uttarakhand	Karnataka
Goa	Uttar Pradesh	Kerala
Gujarat	Madhya Pradesh	Andhra Pradesh
Haryana	Rajasthan	Tamil Nadu
Punjab	Chhattisgarh	Telangana
Jammu & Kashmir	Odisha	Puducherry
Himachal Pradesh	West Bengal	Nagaland
Arunachal Pradesh	Bihar	Mizoram
Sikkim	Jharkhand	Manipur
Tripura	Other UTs	Assam
Meghalaya	Delhi	-

<u>ASSOCIATIONS</u>		
Section A	Section B	Section C
FICCI	CII	ASSOCHAM
Indian Chamber of Commerce	PHD Chamber of Commerce	Any other Association

4. All associations, trade bodies etc. pertaining to a State or sector will be looked after by the concerned functional group.
5. With respect to division of chapters of Act to the functional group, only the points or issues which are purely legal in nature will be looked after by respective groups. In all other cases, respective functional group will look after all the issues of the CGST / IGST Act.

6. In case of representation pertaining to any of the International body or with respect to International Co-operation, issues/representations will be assigned case-wise to any of the functional group.

14. Commissioner(Inv.-GST)

1. Coordination with DGGSTI.
2. Coordination with other enforcement agencies (including customs, DRI, ED and State enforcement agencies).
3. Coordination with DGARM.
4. All CGST Act related work in respect of Chapter XIV (Inspection, Search, Seizure and Arrest) and Chapter XIX (Offences and Penalties).

15. Commissioner (IT & Compliance verification)

1. Business process for all GST backend modules.
2. Coordination with GSTN.
3. Recommend process changes.
4. Coordination with DG(Systems).

16. Commissioner (Customs & EP)

1. GST related customs work