



OFFICE OF THE CHIEF COMMISSIONER,
GOODS & SERVICE TAX, CHANDIGARH ZONE
CENTRAL REVENUE BUILDING, PLOT NO. 19, SECTOR-17 C,
CHANDIGARH-160017

C. No. Zone-14-II-34(I7)/ET-I/2017/ 8518

Dated: 08.11.2017

To

The Commissioner,
Central Excise/CGST Commissionerate,
Chandigarh

Subject: Transfer/Placement Guidelines for Group 'B' Gazetted and Non-Gazetted Executive Officers (Inspectors and Superintendents) on the cadre strength of Cadre-controlling Authority (CCA), Goods & Service Tax, Chandigarh Zone.

Sir,

Please find enclosed herewith Draft transfer/placement Guidelines proposed to be made effective from 01.04.2018 for Group 'B' Gazetted and Non-Gazetted Executive Officers (Inspectors and Superintendents) on the cadre strength of Cadre-controlling Authority (CCA), Goods & Service Tax, Chandigarh Zone for uploading on the official website of Goods & Service Tax Commissionerate, Chandigarh immediately, for inviting comments/suggestions from all stakeholders including individual officers/ concerned officers' Associations/ Administration.

It is requested that comments/suggestions should be either sent by **registered post** or through email to ccueestablishment@yahoo.com by 10.12.2017 positively.

Encl: As above.

Yours faithfully,

(Rajan Datt)

Additional Commissioner (CCU)

Transfer/Placement Guidelines for Group 'B' Gazetted and Non-Gazetted Executive Officers (Inspectors and Superintendents) on the cadre strength of Cadre-controlling Authority (CCA), Goods & Service Tax, Chandigarh Zone. (w.e.f. 1st April 2018)

Executive Group-B officers in the rank of Superintendents and Inspectors constitute 51% of total sanctioned staff strength under the CCA Goods & Service Tax, Chandigarh Zone. They are required to serve anywhere in the territorial jurisdiction of this zone and as such are liable to be transferred from one Commissionerate/Division/Range/Branch/ Section to another to meet the exigencies of work and in public interest.

2. It is, therefore, imperative that guidelines for transfer/placements of these officers, who are often the first to interact with assesses / other stake holders of the department, are reviewed periodically to keep pace with the changing dynamics of the department, tax collection and the objectives sought to be achieved through these guidelines.

3. Existing guidelines for transfer and placement of Group-B Gazetted and Non-Gazetted executive officers in Chandigarh Zone were first issued on 10.02.2009 and last revised on 10.02.2015 (made effective from 01.04.2015). Implementation of these guidelines over the period provided useful insights into the constraints encountered in reconciling the objectives sought to be achieved by these guidelines and the aspirations of the staff, arising out of interpretation of these guidelines, particularly those relating to rotation of postings, in purely literal sense in isolation of the main objectives and impracticability of prescribed rotation (either inter-Commissionerate or intra-Commissionerate) in certain situations. Moreover, organisational restructuring introduced through Notification No. 82/2017-Cus(NT) dated 24.08.2017 amended vide notification no. 86/2017-Cus(NT) dated 14.09.2017 and 02/2017-Central Tax dated 19.06.2017 which became operational w.e.f. 01.07.2017, has led to creation of new Commissionerates in so far as the cadre controlling work of CCA, Goods & Service Tax, Chandigarh Zone is concerned. Besides, the organisational structure, jurisdictions of Commissionerates existing prior to 22.06.2017 has also undergone change. All this has necessitated review of existing transfer/placement guidelines and framing of new guidelines which are more in sync with new organisational structure in this zone and the objectives sought to be achieved by these guidelines. Hence, the new transfer/placement guidelines are laid down as under:

4. OBJECTIVE OF THE GUIDELINES

Main/broad objectives sought to be achieved by these guidelines are as under:

- (i) To make the guidelines in sync with post GST (Goods & Service Tax) scenario.

- (ii) To prevent/avoid undesirable effects of prolonged stay at a particular station/post.
- (iii) To provide adequate and varied exposure to different areas of work to maximum number of officers for broadening and deepening their knowledge, experience and skills. However, this rotation will be subject to the capacity, competency, aptitude and potential for development of the officer. However these policy guidelines shall remain guidelines only and not be carried out mechanically or claimed as a matter of right. For administrative reasons, and in public interest, an individual officer shall be posted without following the policy, whenever necessary
- (iv) To promote integrity, efficiency, improved performance and incentivise hard work and competency based on objective/verifiable analysis of the performance.
- (v) To provide necessary flexibility to senior management to select right persons for the jobs requiring special aptitude, such as Chief Commissioner Unit, Office of the Commissioner (Appeals), Special Economic Zone, Adjudication, Review, Systems, Preventive and work related to Hqrs. Administration.
- (vi) To accommodate requests for transfer on grounds of genuine and serious medical problems of self/dependents and on ground of children education (specifically for the children studying in class 12th).

5. PERIODICITY

5.1 Annual General Inter-Commissionerate Transfers within the zone in Group-B Gazetted and Non-Gazetted Executive grades and in particularly involving a change of station should be effected once in a year towards the end of the academic year. Efforts should be made to ensure issue of annual general inter-Commissionerate transfer orders by 15th April. Similarly annual general intra-Commissionerate transfers should be completed by 15th May, so that officers join their new places of posting latest by 1st June.

5.2 In general, the transfer during the remaining period of the year should be ordered only on compassionate grounds: on administrative exigencies or in public interest; and to the extent possible, should be restricted to shifting which does not involve change of station. Posting of the officers who have differently-abled dependents would be governed by the DOPT OM dated 06.06.2014 issued from file No. 42011/3/2014-Estt.(Res.). Subject to other provisions of these guidelines, the officer, whose spouse is also working in Central/State Government Office or private sector/ business or is self employed will be considered for posting to the station where spouse is working or a nearby station, to the extent administratively feasible and not affecting genuine aspirations of other cases entitled for preference posting in terms of the guidelines; and in any case for not more than 6 years at a stretch at the same station. Salary certificate/posting order of the spouse/ any other relevant documents shall be enclosed with the representation of

● The officer in the very first instance. Administration will not be responsible for calling for these certificates from the individual.

6. Inter-Commissionerate transfer, transfer/posting to Chief Commissioner Unit, Office of the Commissioner (Appeals), Special Economic Zone, rotational transfer to DRI/DGCEI/CESTAT and transfer on deputation.

6.1 The normal tenure for posting at a stretch in each of the following Commissionerate will be **4 years**:

- a. CGST /C. Ex. Commissionerate, Chandigarh
- b. CGST/C. Ex. Commissionerate, Jaipur
- c. CGST/C. Ex. Commissionerate, Ludhiana (excluding Sub-Commissionerate Mohali)
- d. Sub-Commissionerate, Mohali,
- e. Customs Commissionerate, Ludhiana
- f. Customs Commissionerate, Amritsar
- g. CGST/C. Ex. Audit Commissionerate, Ludhiana.

6.2 Similarly, tenure for posting at a stretch, for each of the following Commissionerate will be **3 years**:

- a. CGST/C. Ex. Commissionerate, Shimla
- b. CGST /C. Ex. Audit Commissionerate, Chandigarh.

6.3 Similarly, tenure for posting in each of the following formations would be **2 years**:

- a. State of Jammu & Kashmir (including Customs/GST, Appeals and Audit formations in the state of J&K)
- b. Chief Commissioner Unit.
- c. Commissioner Appeals, Chandigarh
- d. DRI/DGGSTI/SEZ/CESTAT

Total Continuous tenure at a station shall not exceed 8 years.

For the purpose of calculating tenure at a stretch, the date from which the officer is working at a stretch in the present jurisdiction of the concerned formation/Commissionerate will be relevant. Any leave of more than 60 days will be considered a break.

6.4 In the State of Jammu & Kashmir, the normal tenure at a stretch for the officers transferred, post 31.03.2017, would be two years. While the lady officers belonging to state of J& K would, as far as possible, not normally be shifted out of the State unless they opt for it, the male officers belonging to that state can opt to stay in the state of J&K for a maximum tenure of 6 years at a stretch. After completion of six years, these officers will be shifted out of J&K to another Commissionerate in the Zone where they will have to complete the three years/ four years tenure of that Commissionerate before being considered for a fresh tenure in J& K. In case of their posting in Audit and Customs Commissionerate, Amritsar, they will not, as far as possible, be posted in the state of J&K.

6.5 In case of officers who are transferred to J&K in the aforesaid manner without completing their tenures of 4 years in a Commissionerate (other than the Commissionerates in J&K), the officers shall normally be brought back to the same Commissionerate from where they were transferred to J&K, to enable them to complete tenure of 4 years in that Commissionerate.

6.6 In view of general reluctance of the staff from outside J & K for posting to that state and to promote a sense of fair play and objectivity, the posting in J & K will be done based on roster system which will be prepared, updated and circulated each year by 15th February in the manner prescribed in the Annexure A-1.

6.7 Given family obligations, a lady officer whose name appears in the roster for posting to J&K (and to whom requisite alert has been issued), may be exempted from posting in that state. However, to seek such exemption, she will have to make a request in writing immediately after issue of alert in this regard. Further, in such a case, she will not be eligible for any sensitive posting in the Commissionerate(s) she is deployed till the next two years. In case of administrative exigency for her posting to a sensitive post, prior written approval of the Chief Commissioner will have to be obtained.

6.8 An executive officer who is due for superannuation within 2 years shall be, as far as feasible, posted to/retained at the station of his/her choice or to the nearest station unless there are administrative exigencies or public interest to post him/her elsewhere or to continue him/her at the existing place of posting.

6.9 In case of an officer who is due for transfer on completion of his tenure in the Commissionerate but whose children have joined class 12th in that particular academic year, the tenure of the officer in that Commissionerate will be, if the officer so requests in writing before issue of AGT orders, extended by one year. However, he will be subject to the prescribed rotation of posting within the Commissionerate. The officer, in the first instance, shall enclose certificate from school to prove that the child has joined 12th standard. It will not be the

responsibility of the administration to call for such a certificate. It needs to be kept in mind that the Class 12th criteria will hold good only for retention at the current place of posting and not for transfer to a new place of posting

Illustrations:

- (i) *Mr. X, who is posted in Amritsar but who's family stays in Chandigarh, has a kid who is studying in class 12th. His tenure in Amritsar has been only 2 years. He seeks a posting in Chandigarh on account of his kid studying in class 12th. The request will not be granted.*
- (ii) *Mr. X, who is posted in Amritsar and his family stays with him. He has a kid who is studying in class 12th. His tenure in Amritsar is ending and he's slated to be posted out of Amritsar. He seeks retention at Amritsar for a year on account of his kid studying in class 12th. The request for retention will be granted.*

6.10 For calculation of tenure, place of posting as on 1st April of every year shall be considered and a stay of nine months or more as on the cut off date (1st April) shall be taken to be a complete year.

6.11 Postings to Chief Commissioner's Unit (CCU) and Special Economic Zone (SEZ) will be decided by Chief Commissioner. Similarly, postings to the office of Commissioner (Appeals) would be decided by Chief Commissioner in consultation with concerned Commissioner (Appeals). Normal tenure for posting in CCU, Commissioner (Appeals) office and in SEZ would be two years. The tenure in CCU and Commissioner (Appeals) office may, however, be extended by one year if the officer so wishes subject to approval by the Chief Commissioner and/or Commissioner (Appeals), as they case may be. This would be considered as a posting other than Commissionerate posting and officers for these postings would be selected by Chief Commissioner based on aptitude, competency and experience of the officers.

6.12 Posting of officers to DRI/DGGSTI/CESTAT will be made on rotational transfer basis initially for two years, which can be further extended in consultation with these agencies up to total tenure of 5 years. The officers posted therein would be against the sanctioned strength of CCU. On completing their normal tenure/extended tenure in DRI/DGGSTI/CESTAT, they shall normally be posted back to the same Commissionerate from where they had proceeded to these organisations to complete their remaining tenure in the Commissionerate. However, this shall be subject to:

- (i) availability of vacancies in their grade in that Commissionerate;

- (ii) discretion of the administration to ensure equitable distribution of manpower in various Commissionerates.

Similarly, the officers who are posted to DRI/DGGSTI/NCB or any other Directorate or Commissionerate on deputation basis without completing their normal tenure at a stretch in the particular Commissionerate/office shall normally be posted back to the same Commissionerate/office from where they had proceeded to these organisations to complete their remaining tenure.

6.13

(i) As the nature and number of postings in each CGST /C. Ex. Commissionerate & Audit Commissionerates as to sensitive and non-sensitive has not been fully established till date, the concerned Commissionerates would endeavour to identify the number and nature of such posts. After having done, the administration would discuss the issue of rotation between sensitive & non-sensitive posting in the Commissionerate in consultation with respective Associations and send the same to CCU for consideration/approval and incorporation in these Zonal transfer guidelines latest by 15.12.2017.

(ii) For computing the tenure of sensitive and non-sensitive charge in a Commissionerate, the tenure (of sensitive and non-sensitive charges) of an officer in the previous Commissionerate shall be taken into consideration. A list of sensitive and non-sensitive charges in all the Commissionerates of the zone will be annexed to this policy.

(iii) Period of absence/leave for more than two months per year when posted in a non-sensitive charges will not count towards the prescribed tenure of that charge / the Commissionerate/CCU/Commissioner (Appeals), as the case may be.

(iv) The maximum tenure at a stretch for different stations would be as under:

Chandigarh, Mohali, Ludhiana, Patiala, Amritsar, Jalandhar, Bathinda,	04 years
Baddi, Dera Bassi, Mandi Gobindgarh	02 years
Others	No maximum tenure.

Note: The maximum tenure at a stretch does not mean that the officer cannot be transferred out of this station before completing the maximum tenure. Tenure for distantly located

● Changes/stations in the Commissionerate shall be decided by the concerned Commissioner based on local factors, overall revenue generating potential etc. subject to minimum tenure of one year and maximum tenure of two years.

(v) Child Care Leave would be counted towards a stay in a particular station.

(vi) Maximum **continuous** tenure in a Commissionerate on spouse ground will be 4 years, and in a station the same shall not exceed 10 years..

(vii) The normal tenure in CCU, CESTAT, office of the Commissioner (Appeals), NACIN and Special Economic Zone (i.e. two years each) will not be counted for the purpose of stay at a station.

(viii) As far as possible an officer in the subsequent cycle of posting should not be posted back in the same sensitive charge..

(ix) On reversion from a sensitive Directorate, officers would be posted, as far as possible, to a non-sensitive charge for a minimum period of two years.

(x) First posting of the officers coming on an Inter-Commissionerate Transfer, within a zone, should be, as far as administratively possible, to a non-sensitive charge. Officers posted out of the zone to any formation on loan basis shall, subject to provisions of para 6.9, ordinarily be called back to parent office after completion of one year.

(xi) After completion of a continuous tenure at a station, there will be cooling off period of 04 years before an officer can be considered for a posting in the same station.

7. Posting to Customs Commissionerates:

7.1 All officers posted to Customs by Chief Commissioner, GST Chandigarh Zone would be placed at the disposal of Chief Commissioner, Customs Preventive, Delhi Zone for further posting/allocation to Customs Commissionerate, Ludhiana or Customs Commissionerate, Amritsar depending upon vacancies available or administrative exigencies.

7.2 Posting to Customs by Chief Commissioner, CGST/Central Excise, Chandigarh Zone would be decided in the following manner:

- I. After considering the number of officers due out from the Customs Commissionerate, vacancies available for posting in the Customs would be worked out.
- II. A list of officers who have opted for posting in Customs would be prepared and displayed on the website also indicating the number of years since the officer was last posted in Customs. List will be prepared with those officers who have never been posted to Customs at the top and then in descending order of gap in Customs posting.
- III. Posting to Customs would be done from this list preferring those listed higher in the list over those who are listed lower.

8. Pre-mature transfers

Pre-mature Inter-Commissionerate transfer can be ordered by Chief Commissioner on compassionate grounds or on administrative exigency by recording specific reasons for the same, in the file. However, if such premature transfer is on request from the non-sensitive charge in the previous Commissionerate, the total tenure of non-sensitive charge at a stretch including the tenure in the previous Commissionerate will not be less than 3 years.

9. Subject to administrative exigencies or extremely compassionate considerations, upon his promotion an officer shall be moved out to a different Commissionerate.

10. After the AGT has been effected, No direct representation/ "Advance copy" of the representation will be entertained. Only the representations, that have been forwarded by the Commissionerates, with the express approval of the Commissioners, will be taken up for consideration. The same will apply for the representations for posting to other formations on IZT/Deputation/ loan basis, i.e. they have to be sent to CCU with the approval of Commissioners only. While forwarding the said applications, if the Commissionerates do not project the demand of a substitute, then it'll be assumed that no substitute is required by them.

11. Any representation for deviation from the above policy which is made on medical grounds shall be accompanied by relevant medical certificates. Administration will not be responsible for calling for such certificates.

12. Any deviation from these guidelines shall be subject to prior approval of the Chief Commissioner.

13. These guidelines should be read with reference to objectives outlined in para 4 above and shall not confer on any individual any right or claim with respect to transfer and posting.

14. Bringing any kind of external pressure directly/indirectly for making, modifying or cancelling of transfer order shall constitute a violation of Rule 20 of the CCS (Conduct)

● **Rules, 1964 and the said act of the individual shall invite disciplinary proceedings against him**

15. The aforesaid guidelines supersede all the transfer guidelines issued earlier in this regard.

16. While giving comments/suggestions for change in the draft policy, it should be ensured that the same should strictly satisfy the objective of the guidelines enumerated in para 4 of these draft guidelines.

Annexures : As above.

Guidelines for preparing roster system for posting to the state of J & K

1. With reference to para 6.6 of the Transfer/Placement Guidelines for Group 'B' Gazetted and Non-Gazetted Executive Officers (Inspectors and Superintendents), the roster for posting to the state of J & K will be prepared in the following manner and the officer will be placed in the roster in the following order :

A. Superintendents

- i) The officers (in the combined grade of Inspectors & Superintendents) who have never worked in J & K
- ii) The officers who had remained posted in J & K earlier for a period less than 9 months
- iii) In case sufficient officers in the manner at (a) and (b) above are not available, the officer (in the combined grade of Inspectors & Superintendents) who has the longest interval outside the state of J & K since his last posting in that state. However, weightage will be given in this process to the length of time spent in the last posting as under:
"1 point for interval of each year outside J & K after the last posting minus 2 points for each completed year in the last posting, the officers having more points will be placed higher in the roster"
- iv) For similarly placed officers, in the category (i) (ii) & (iii) above, seniority will be the criteria for their placement in the roster, the senior officer to be placed higher in the roster.

B. Inspectors

- i) A list of officers who have never worked in J & K will be prepared in order of their seniority. Out of this, an equal number of senior most and junior most Inspectors will be posted to J&K.
- ii) The officers who had remained posted in J & K earlier for a period less than 9 months
- iii) In case sufficient officers in the manner at (a) and (b) above are not available, the officer (in the grade of Inspector) who has the longest interval outside the state of J & K since his last posting in that state. However, weightage will be given in this process to the length of time spent in the last posting as under:
'1 point for interval of each year outside J & K after the last posting minus 2 points for each completed year in the last posting, the officers having more points will be placed higher in the roster.'
- iv) For similarly placed officers, in the category (i) (ii) & (iii) above, seniority will be the criteria for their placement in the roster, the senior officer to be placed higher in the roster.

2. At the time of Annual General Transfers, the posting to the state of J&K will be decided as follows :

i) Vacancies in the Superintendent and Inspector cadres in J&K state reported for Central Excise/CGST, Customs, Audit and Appeal Commissionerate will be ascertained first and filled up from the roster, as far as possible, in the order their names appear in the roster. This will be subject to aptitude and option exercised for posting in CGST/C. Ex Appeals Jammu.

ii) First, the officers on top of the roster will be adjusted against the vacancies in Central Excise Commissionerate. If, however, some of these officers are already posted in Audit Commissionerate or Customs Commissionerate, they will not be deployed in the J&K Central Excise Commissionerate. Instead they will be sent to J&K State and deployed in Audit Commissionerate, or as the case may be, Customs posts. (Their posting orders will be issued by the respective Commissionerate). The remaining vacancies will be filled up with officers figuring next in the roster, either by direct posting to Central Excise/CGST Commissionerate or via Audit/Customs Commissionerate.

iii) An officer posted in a J&K charge of Customs Commissionerate, Amritsar, after completion of his Customs tenure in J&K, will be posted to Central Excise Commissionerate/CGST, Jammu for the period falling short of two years tenure in J&K before being brought back to Customs Commissionerate, Amritsar to complete his remaining tenure, if any, in that Commissionerate or before transferring to other Commissionerate. For this purpose, while posting officers to J&K, the Commissioner Customs, Amritsar will specify the date, when their tenure in J&K Customs' charges will be over and also forward a copy of the joining report in J&K Customs charge to CCU.

iv) If there is any difficulty in deciding the postings as above, the same will be resolved by the Chief Commissioner.

3. No officer will be posted to J & K unless there is a gap of five years since the date of his release from his last posting in the state.

4. Subject to serial number 3 above, the officer whose name appears lower down in the roster, may opt for pre-mature posting in J & K state. In such cases they will be considered first for posting in J & K followed by the normal order in the roster.

A. Central Excise/CGST

Sensitive	Non-Sensitive

B. Customs

Sensitive	Non-Sensitive

C. There can be situation where the workload of particular charge (either sensitive or non-sensitive) does not warrant posting of an officer exclusively. However, due to administrative exigency (working strength of the officers etc.) the officer has to be allocated charge which includes work of both sensitive and non-sensitive nature. In such a situation, the sensitive or non-sensitive nature of the allocated charge would be specified at the time of allocation of such charge by the Commissioner with the approval of Chief Commissioner.