Revised Transfer/ Placement Guidelines for Group 'B' Gazetted and Non-Gazetted Executive Officers (posted to Central Excise & Service Tax formations)

Introduction:

Group 'B' Executive Gazetted and non-Gazetted (i.e. Superintendent and Inspector ranking officers) constitute 48% of the total sanctioned work of the department. Further, they are the cutting edge level officers and often are the first to interact with Assesses/Clients of the department.

2.0 The transfer and placement of these officers in a fair and transparent manner is very important step to ensure efficiency, recognition of merit and honesty. Further, by rotating these officers to various charges, department builds supervisory capacities at the level of Group 'B' Gazetted.

3.0 The departmental tax collection machinery is organized into 34 Zones (23 Central Excise and 11 Customs). Further, number of Directorates perform advisory as well as executive functions. It is desirable that broad guidelines for Transfer and Rotation of officers at Group 'B' Executive level in various Customs/Central Excise and other charges are made applicable all over India to have uniformity ensuring effective and merit based administration.

4.0 Existing Guidelines of Transfer / Placement for Group 'B' Gazetted and Non-Gazetted Executive Officers (posted to Central Excise Commissionerates), issued in the year 1994, required reconsideration in view of the complexities arising out of the last cadre restructuring made in the year 2001-02, which led to the creation of smaller and more compact Commissionerates with officers having shorter stay at different postings/ charges. Accordingly, the Transfer / Placement Policy Guidelines for posting of Executive Officers in the Customs Formations were issued by DGHRD, with the approval of the Central Board of Excise & Customs in July, 2010. The similar policy guidelines for posting and transfer of the Executive

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Officers in the Central Excise & Service Tax formations have been drafted in consultation with the Zonal Chief Commissioners. The draft Revised Transfer/ Placement Guidelines are proposed as under:

Proposed Posting and Transfer Guidelines for posting of Group 'B' Executive Gazetted as well as Non-Gazetted officers in Central Excise formations:

A. Aim of the Policy:

The aim of the proposed transfer & posting policy guidelines for Group 'B' Executive Gazetted & Non-gazetted officers is to provide standard norms, transparency, objectivity and increased perception of fair-play and clarity in annual general transfers. Further, due care has been taken to ensure that the proposed guidelines promote integrity, efficiency, improved performance and at the same time provide necessary flexibility to senior management and empower them to formulate zonal transfer policies taking into account local factors.

These Posting and Transfer Guidelines for Group 'B' Gazetted and Non-Gazetted Executive Grades for Central Excise Formations would supersede all previous guidelines, issued in respect of the posting & transfer of Executive Officers to Central Excise formations. Chief Commissioners may formulate the transfer & posting policy in respect of the Central Excise & Service Tax formations under their charge within the framework of these guidelines. The proposed guidelines are as detailed ahead:

B. **Periodicity**: General Transfers in Group 'B' Gazetted and Non-gazetted Executive grades, and in particular involving a change of station, should be effected once in a year, at the end of the academic year.

C. Allocation / Posting of Officers

i. In case of the cadre having transfer liability to more than one Zone, Inter-zonal allocation of Group 'B' Gazetted and Non-gazetted officers should be based on an inter-zonal rotation policy, evolved and circulated amongst the Chief Commissioners of all the Zones sharing common staff cadres.

ii. Allocation to a particular Commissionerate within a Zone will be based on a well defined rotation policy to be circulated by the Chief Commissioner.

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iii. Allocation of officers to the office of Commissioner (Appeals) / Commissioner (Adjudication) / Commissioner (TAR) / Large Tax Payers Units will be in consultation with the concerned Commissioner.

iv. Posting of officers within a Commissionerate should be done by the Commissioner in-charge of the Commissionerate.

v. **Deviation:** Commissioner shall take approval of the Zonal Chief Commissioner in cases of deviation from this policy or any other guidelines prescribed by the Zonal Chief Commissioners.

D. **Classification of Charges**: Different charges in Central Excise and Service Tax Field Formations should be classified as Sensitive or Non-sensitive by the concerned Chief Commissioner. An illustrative list in this regard is provided in Enclosure-A to this Note. Any other section / unit, which in view of the concerned Chief Commissioner should be treated as Sensitive Charge, but are not listed here, can be added to the lists provided in the **Enclosure-A**.

E. **Rotation between Sensitive and Non-sensitive postings**:

(i) There should be strict rotation and adherence to tenure of postings in case of all the posts – sensitive as well as non-sensitive- to ensure all round exposure and efficiency. However, in case where sufficient number of officers are not available due to administrative / vigilance reasons for posting to sensitive charges, officers can be rotated from one sensitive charge to another sensitive charge.

(ii) As far as possible, an officer in the subsequent cycle of postings should not be posted in the same sensitive charge.

(iii) Normally, there should be a gap of minimum two year between one sensitive posting to another.

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

(v) Posting to a sensitive charge should normally not exceed two years for each posting.

(vi) First posting on appointment / promotions / reversion from Customs Commissionerate of the officers in the grade of Inspector /Superintendent in a Central Excise / Service Tax Commissionerate, should be, as far as administratively possible, to a non-sensitive charge.

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(vii) 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 to a charge on loan basis should ordinarily be called back to parent office after completion of one year.

F. Minimum tenure in a charge: Chief Commissioners may fix minimum tenure for each charge, which should not be less than one year normally, except for the tenure in sub-urban / mofussil stations lacking in infrastructure such as schools. Hospitals etc. as identified by the Chief Commissioners.

G. Period of Stay at one Station: The total period of stay at one station of an officer, belonging to a cadre with liability to serve at more than one station, except difficult areas, should not be for less than two years irrespective of the rank. Further, as far as possible, the officers should not be shifted from one station to another frequently. Chief Commissioners may prescribe station tenure as per local conditions.

H. Period of Stay in a Commissionerate: Posting tenure of officers in a Commissionerate should be prescribed by the Zonal Chief Commissioners.

I. **Rotation between Central Excise, Customs and Service Tax formations:** In zones where two or more formations exist, the officers should be rotated from one formation to another, so as to complete the cycle of formations, as far as administratively feasible. Chief commissioners may prescribe the tenure in each formation as per local conditions.

J. Posting to sub-urban / mofussil Areas: Posting to Central Excise formations located outside Commissionerate / Directorate where no residential accommodation is available should ordinarily be for one year. However, a willing officer may be permitted to work in such charge not exceeding two years at a stretch. As far as possible, all officers should be rotated to such postings on the basis of roster, which should be circulated in advance of transfers every year.

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K. Last Posting before Superannuation: Officers who are due for superannuation within two years should be, as far as feasible, posted to the station of his/her choice or, to the nearest station.

L. Posting of spouses at same station: If the spouse of an officer is also working in a Central/ State Government Office, he/she should be posted to the station where spouse is working or a nearby station as far as administratively possible, in terms of the DOP&T's extant guidelines in this regard.

M. Inter-cadre Deputation within the Department: Inter-cadre deputation shall be allowed to the willing officers for a period of three years. Extension of the said deputation period can be made up to one year by the concerned Commissioner and for a further period of one year by Chief Commissioners / Directors General concerned on mutually agreed basis, in terms of the provisions contained in the Ministry's letter F. No. A-22015/3/2004 Ad. III A dated 19.02.2004 read with Ministry's another letter F. No. A-22015 /24/2008 Ad. III A dated 21.11.2008.

N. Posting / Deputation to Directorates General / Directorates / LTUs:

a. Tenure of Posing in Directorates / LTUs: Tenure for intra - department deputation / posting to DGRI and DGCEI would be for an initial period of five years – extendable by two years, one year at a time with the approval of designated authority – as per existing guidelines. For other Directorates, the tenure would be three years – extendable by two years, one year at a time. Further, the Cadre Controlling Authorities would permit intra-department deputations liberally.

b. Cooling-off Period: There should be a two years 'Cooling Off' period between the two of the following sensitive postings:

i. Posting to DGRI
ii. Posting to DG (Central Excise Intelligence)
iii. Posting to Directorate of Vigilance

For posting to other Directorates from a Commissionerate or Directorate, the condition of 'Cooling off Period' shall not be applicable. Further, for computation of station tenure in

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Customs & Central Excise Zones, the period of posting to a Directorate, including DGRI, DGCEI and DG (Vigilance), would not be counted.

O. Record Management and Transparency Regarding History of Postings:

History of Postings of all Group 'B' Gazetted & Non-Gazetted Executive officers should be maintained by the concerned Cadre Controlling Authority. Further, each cadre control authority should ensure that the same is put up on the website, maintained by it, within a period of one year of the issue of the guidelines to ensure transparency in administration.

P. Training: Concerned Chief Commissioners shall ensure that the officers on reversion from a Customs Charge are provided training of adequate duration in Central Excise work before their first posting in order to acclimatize them with the changes that may have taken place in Central Excise and Service Tax rules and regulations etc. during the period in which they were posted to Customs formations. Further, all the officers posted to Audit section should also be provided training in EA 2000, Financial Accounting and other allied subjects.

Q. Powers to the Chief Commissioners:

i. Chief Commissioners are empowered to issue Zonal Transfer Policies, which are consistent with these guidelines.

ii. Deviation from the guidelines: Chief Commissioners have the discretion to deviate from the transfer guidelines, subject to recording the reasons for deviation in file.

iii. Disposal of Representations: All the representations by the officers in respect of transfers / postings would be disposed by the Chief Commissioner, after obtaining the report from the Commissioner on the representation preferably within 15 days of the receipt of representation.

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Enclosure-A

Illustrative List of Sensitive Charges within a Central Excise / Service Tax Commissionerate:

1. Following charges are proposed to be treated as sensitive in a Central Excise / Service Tax Commissionerate

(a) Commissionerate / Divisional Headquarters:

(i) Anti Evasion / Preventive Wing

(ii) Refund / Rebate Cell

(iii) Vigilance Section

(iv) Current Audit

(b) All Ranges / Forward Sectors

2. **List of Non-sensitive Charges within a Central Excise / Service Tax Commissionerate:**

Following Charges are proposed to be treated as non-sensitive in the formation:

(a) Classification of charges in Chief Commissioner's Office

All charges, except Vigilance Section in Chief Commissioner's Office are proposed to be treated as **'Non-sensitive'**.

(b) Commissionerate / Divisional Headquarters:

All charges, except those mentioned at 1(a) above are proposed to be treated as **'Non-sensitive'**.

3. Posting to the **Offices of Commissioner (Appeals)/ Commissioner (Adjudication) / Commissioner (TAR)** should be considered as **'Non-sensitive'.**

4. Chief Commissioners are proposed to be empowered to declare any other post /charge as 'Sensitive' or 'Non-sensitive' in consultation with the concerned Commissioner.

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