



Govt. of India, वित्त मंत्रालयराजस्व विभाग, Ministry of Finance, Department of Revenue वस्तु एवं सेवाकर एवं सीमा शुल्कगुवाहाटी ज़ोन ,मुख्य आयुक्त का कार्यालय , Office of the Chief Commissioner, Goods and Services Tax & Customs, Guwahati Zone क्रेसेंस बिल्डिंग-शिलांग ,महात्मा गाँधी रोड ,793001 Crescens Building, M.G Road, Shillong- 793001

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C.No.II(3)21/ET/CCO/SH/2018

16 APR 2019

3969-79 To The Commissioner Goods and Services Tax & Central Excise Shillong / Dibrugarh/ Guwahati / Agartala / Aizawl / Dimapur / Imphal / Itanagar.

The Commissioner, Customs (Prev.) N.E.R., Shillong.

The Commissioner (Appeals / Audit), GST & Customs, Guwahati.

Sir,

New Guidelines for Transfer & Posting in respect of Group 'B' & 'C ' Sub: Officers of GST & Customs, Guwahati Zone - forwarding of.

Please find enclosed herewith a New Guidelines for Transfer and Posting in respect of Group 'B' & 'C' officers of GST & Customs in Guwahati Zone.

The above mentioned New Transfer & Posting Guideline shall be applicable with effect from the date of issue and until further orders.

This issues with the approval of the Chief Commissioner.

Enclo.: As stated.

C.No.II(3)21/ET/CCO/SH/2018

Date:

Copy forwarded for information and necessary action to:-

- 1. The Additional Commissioner, Customs (Prev.) N.E.R., Shillong.
- 2. The Additional Commissioner, GST&CX / Audit, Guwahati.
- 3. The Joint Commissioner, GST&CX, Shillong / Dibrugarh / Imphal / Aizawl.
- 4. The Deputy Commissioner (P&V), Customs (Prev.) N.E.R., Shillong.
- 5. The Assistant Commissioner (P&V), GST&CX, Shillong / Dibrugargh.
- 6. The Assistant Commissioner (Admn.) GST&CX, Agartala / Aizawl / Dimapur / Imphal / Itanagar.
- 7. The General Secretary, Group 'B' Gazetted Executive Officers'
- Association. 8.
- 9. The General Secretary, Group 'B' Non-Gazetted Executive Officers' Association.
- 10. The General Secretary, Group 'B' & 'C' Ministerial Officers' Association.
- 11. The General Secretary, Drivers' Association.
- 12 The General Secretary, Group 'C' Non-Gazetted Non-Ministerial Officers' Association.
- 13. The Superintendent (Systems), CCO, Shillong for uploading in the depttl. Website.

14. Guard File.

(Suven Das Gupta) **Joint Commissioner**

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(Suven Das Gupta **Joint Commissioner**



Transfer Guidelines in the Grade "B" & "C" for the officers of Guwahati Zone

1. Introduction:

The restructuring of GST Commissionerates in 2017 due to implementation of GST has necessitated a review of the transfer /placement guidelines. The views of all concerned were obtained which were consolidated as new Transfer Guidelines. These guidelines will be applicable to all transfers and postings w.e.f. the date of issue.

2. The salient features of these guidelines are as follows: (Applicable to Supdts. & Inspectors)

- a. All postings may be graded as (I) Sensitive (II) Non-Sensitive (III) Hard Postings
 - Sensitive: Hqrs/Division Anti Evasion, Vigilance, Technical Branch dealing with refund and rebates; all the touring audit groups including the Audit Circles; All customs posting in LCS, DPF, CPF, PP; All Deputation Postings in DGRI/DGGI.
 - Non-Sensitive: Hqrs/Division: All branches other than the sensitive above; all the posts of Audit monitoring cell, technical section of the audit Commissionerate.
 - Hard postings: All outstation ranges of Itanagar, Aizawl, Imphal, Dimapur, Agartala, Shillong, Tinsukia, Jorhat, Dhubri and Silchar divisions.
- b. Tenure in Sensitive posting shall not exceed two years. Tenure in hard posting (except the LCS posting) will be for one year. Officers in non-sensitive posting shall be rotated on completion of two years.
- c. Option for posting is to be exercised by the **30**th **November** every year and posting order shall be issued by the **31**st **December** every year.
- d. All stations may be graded as A, B and C.
 - "A" Station: Guwahati and Shillong

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- "B" Station: Dibrugarh, Agartala, Dimapur, Silchar, Aizawl and Imphal
- "C" Station: All other remaining places.
- e. Rotation Among "A", "B" and C" stations should be done as given here. The posting at one go in "A" station should be <u>maximum</u> of 6 years, in "B" station for 4 years and in "C" station 2years.



Rotation of officers among GST (Executive/Audit/Appeal), and Customs.

- i. A list of officers should be prepared in each grade w.r.t. their working in Customs and Audit. Those who have completed six years in Customs and four years in Audit should be replaced by the officers who have never worked or worked for less than two years in Customs and Audit (in the same order).
- ii. The tenure in GST/Customs formations should be of <u>four</u> years maximum at one go. The tenure of an officer shall be in the following sequence:

GST (Executive/Audit/Appeal)→ Customs→ GST (Executive/Audit/Appeal).

Formation means Customs Commissionerate/ GST Commissionerate/ Audit Commissionerate/ Directorate.

- iii. Further posting within Customs, GST Executive, GST Audit, GST Appeal Commissionerates will be as per other norms in this policy including administrative exigencies.
- iv. Tenure under Central Excise and/or Service Tax formations immediately prior to introduction of GST will be counted as a part of GST tenure.
- 3. All LCS posts will have first tenure of two years and every subsequent tenure of one year only for all executive cadres.
- 4. All the posts earmarked for various Directorates stationed within the jurisdiction of the Zone and allocated to the Chief Commissioner for posting shall be done on the basis of option given by officer and selection made by respective directorate.
- 5. Representation / Option:

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- All representations shall be submitted through proper channel.
- b. Representation shall be considered only for choice of station or place and not for specific posting.
- c. If representations are considered on compassionate grounds, the officers shall be given non-sensitive posting for the extended period of stay for which representation has been considered.



6. Pre-retirement/Spouse Ground/Repatriates from Deputation/on Promotion/Loan basis postings.

- a. Guidelines on posting of husband and wife and officers with only two years for retirement may be followed as per the policy issued by the department of personnel and training from time to time, to the extent possible keeping in view the administrative exigencies;
- b. Officers repatriated from deputation shall report to the Chief Commissioner's Office for their further posting.
- c. Normally posting on loan basis outside the zone shall be avoided unless there is a compelling reason which shall be recorded in file.
- d. Posting on promotion shall be done by the Chief Commissioner's Office as per the administrative exigencies.

7. Posting in Audit Commissionerate

Keeping in view the DG (Audit) letter F.No.381/109/2013/7392-7414 dated 17.11.2014, the following guidelines are prescribed for posting in Audit Commissionerate:

- a. Tenure:- Tenure in Audit Commissionerate is for minimum four years. However, officers should not continue in Audit Circles/groups for more than two/three years.
- b. Selection of Auditors shall be on the basis of Audit Manual para 3.2
- c. Newly recruited inspectors may not be posted to Audit Commissionerate in their first posting.

8. Ministerial Officers

- a. Though all Ministerial officers are liable to be transferred anywhere within the Zone, no regular annual transfer exercise need be undertaken.
- b. On administrative grounds or on representation, Group 'B' & 'C' Ministerial Officers are liable to be transferred from one station to another. For this purpose the long standing officer may be transferred out.
- c. All Ministerial Officers may be rotated from one charge to another within the same station after every 2 years.



9. Group "C" Non-Ministerial Officer:

- a. Gr. 'C' Non- Ministerial Officers are liable to be transferred anywhere within the Zone.
- b. Tenure of posting in the border area / field formation including LCS shall be 2 years only. However, first sensitive posting is for 2 years and subsequent sensitive posting will be for 1 year. While considering the options for border area posting, preference shall be given to those who have never been posted to such areas and on the basis of service seniority and with regard to their earlier postings in LCS.
- c. Except for posting to sensitive / border areas, Gr. 'C' Non-Gazetted officers will normally be posted nearest to their hometown as far as possible.
- 10. Group "C" Drivers:
 - a. Gr. 'C' Drivers are liable to be transferred anywhere within the Zone;
 - b. Tenure in Border areas/ sensitive posts will be for a period for not more than 2 years.
 - c. In all other stations, tenure will be for minimum of 4 years.
 - d. Gr. 'C' Drivers will be rotated from Customs to GST and Vice Versa after every 4 years to 6 years depending on administrative convenience.
- 11. Miscellaneous points:

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- a. A person shall not be posted to a hard posting where he worked earlier unless there are no optees for that station. Transfer from one place to another shall normally be made on completion of tenure of posting.
- b. In a place where an officer is willing to continue and if no option is exercised by other officers, the incumbent may be allowed to continue provided there are no administrative grounds for non-extension of tenure.
- c. To ensure transparency in the transfer / posting procedure, "Station-wise history of posting" of all officers & staff should be uploaded and updated in the Zonal website.
- 12. In exceptional cases for which reasons are to be recorded in writing; the administration may deviate from the above guidelines while considering an officer for transfer.

