

 	<p>माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय  Office of the Principal Chief Commissioner of GST &amp; Central Excise  तमिलनाडु एवं पुदुच्चेरी, चेन्नई अंचल  Tamilnadu &amp; Puducherry, Chennai Zone  जी एस टी भवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई - 600 034  GST Bhawan, No.26/1, Mahatma Gandhi Road, Chennai -600 034</p> <hr/> <p>ई-मेल / Email: <a href="mailto:ccaestt-prcco@gov.in">ccaestt-prcco@gov.in</a>/<a href="mailto:ccaestt.chennaigst@gmail.com">ccaestt.chennaigst@gmail.com</a>  दूरभाष / Ph: 28331011/28335007 फैक्स / Fax: 044-28331050/1015</p>	 
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जीसीसीओ/ GCCO/II/3/444/2024-CCAESTT

दिनांक / Date:24.12.2024

सेवा में/To,

The Chief Commissioner of Customs, Trichy CC(P) Zone, Trichy.

The Principal Commissioner/ Commissioner of GST & C.Ex.,  
Chennai North/ South/ Outer/ Puducherry / Coimbatore/ Trichy / Salem / Madurai /  
Ch. Audit-I/Ch. Audit-II/CBE Audit/Ch. Appeals-I/Ch. Appeals-II/CBE Appeals.

महोदय / Sir,

विषय/ Sub: Draft Annual General Transfer (AGT) Policy – Guidelines regarding intra-zonal transfer & posting of Group ‘B’ and ‘C’ officers in the attached & subordinate offices under Central Board of Indirect Taxes & Customs – request for Comments / Inputs / Suggestions - reg.

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Please find enclosed the Board’s letter F.No. A.22015/09/2024-Ad.IIIA dated 20.12.2024 on the above subject.

2. In this regard, the draft AGT guidelines regarding intra-zonal transfer & posting of Group ‘B’ and ‘C’ officers in the attached & subordinate offices under Central Board of Indirect Taxes & Customs is circulated herewith for seeking comments of the stakeholders concerned.

3. In view of the above, it is requested that all the Commissionerates and all employees concerned who are working under CBIC or any way associated with the aforesaid draft policy, may kindly furnish their comments / inputs/suggestions in the matter **on or before 10.01.2025** for submission to the Board please.

Yours faithfully,

Encl: As above

Signed by  
C.Thiyagarajan  
(सी. त्यागराजन / C. THIYAGARAJAN)  
अपर आयुक्त / ADDITIONAL COMMISSIONER  
Date: 24-12-2024 12:52:40

Copy to:

1. The Chief Accounts Officer, Pr.CCO, Chennai.
2. All Sections in Pr.CCO.
3. The Superintendent (Computer), GST & Central Excise, Pr.CCO for display in official website.
4. All India Association of Superintendents of Central Tax (AIASCT), Chennai.
5. All India Central Excise Inspectors' Association, Chennai Branch.
6. All India Central Excise & Service Tax Ministerial Officers Association, Chennai
7. All India Central Excise & Service Tax Group 'C' Federation, Chennai.

Add CCC

F.No.A.22015/09/2024-Ad.IIIA  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
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5<sup>th</sup> Floor, Hudco Vishala Building,  
Bhikaji Cama Place, R.K. Puram,  
New Delhi, Dated: 20 December, 2024

To,  
All concerned under  
Central Board of Indirect Taxes & Customs,  
(Through website)

**Subject:** Draft Annual General Transfer (AGT) Policy - Guidelines regarding intra-zonal transfer & posting of Group 'B' and 'C' officers in the attached & subordinate offices under Central Board of Indirect Taxes & Customs – request for Comments/ Inputs/ Suggestions – reg.

Sir/Madam,

I am directed to refer to the subject mentioned above and to say that the draft AGT guidelines regarding intra-zonal transfer & posting of Group 'B' and 'C' officers in the attached & subordinate offices under Central Board of Indirect Taxes & Customs is circulated herewith on the official website of **CBIC under Departmental Officers > Administrative Wing > Circulars tab** for seeking comments of the stakeholders concerned.

2. In view of the above, it is requested that all CCAs and all employees concerned who are working under CBIC or any way associated with the aforesaid draft policy, may kindly furnish their comments/ inputs / suggestions in the matter within 30 days from the date of issue of this letter.

Yours faithfully,

*Ravish Kumar*  
20/12/2024

(Ravish Kumar)

Under Secretary to the Govt. of India  
Email: usad3-rev@gov.in

ACCEPPT  
For immediate  
N/A M.

Supdt  
CC - ESTY  
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Circulars  
to  
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F.No.A.22015/09/2024-Ad.IIIA  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs

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5th Floor, Hudco Vishala Building,  
Bhikaji Cama Place, R.K. Puram,  
New Delhi, dated December, 2024

To,  
All the Cadre Controlling under CBIC

**Subject: Annual General Transfer (AGT) - Guidelines regarding intra-zonal transfer & posting of Group 'B' and 'C' officer in the attached & subordinate officers under Central Board of Indirect Taxes & Customs – Reg.**

Sir/Madam,

In supersession of the previous instructions issued vide F.No.A-35017/28/92-AD-III-B dated 30.06.1994, the following guidelines are issued for transfers and posting of Group 'B' and 'C' officers within the jurisdiction of the zone/ Cadre Controlling authority (as applicable), in the attached & subordinate offices under Central Board of Indirect Taxes & Customs.

2. The purpose of the proposed transfer & posting policy guidelines for Group 'B' and 'C' officers is to provide standard norms, transparency, objectivity and increased perception of clarity in Annual General Transfers. Further, due care has been taken to ensure that the proposed guidelines provide uniform parameters for Transfer policy and at the same time provide necessary flexibility to local senior management to formulate zonal transfer policies taking into account local factors. The Cadre Controlling Authorities must have formulate the transfer & posting policy in respect of the formations under their charge within the framework of these guidelines before carrying out AGTs.

3. The proposed guidelines are as follows:

i. **Period of stay at one Station/Formation:**

- a. 'Station' means a city/town/any other such unit as per local requirements and 'formation' means Commissionerate/ Directorate and further variations can be defined by CCAs/Zones in their local AGT Policy.
- b. Total period of stay of an officer at one formation should normally be 04 years extendable as per requirement, with flexibility to reduce this period of 4 year downwards.
- c. The maximum period of stay without break at one station/sub-zone/any such geographical or functional unit and also maximum tenure in entire service should be decided by CCA in their local AGT policy before carrying out AGTs.
- d. Tenure of deputation in formations (other than ED, DRI, DGGI and SEZs)

shall be excluded for counting of one station tenure. A two-year cooling off period may generally be prescribed to join back the station, which can be modified in local AGT policy of the Zone/CCA based on local requirements. In this regard, 'Station Seniority' may be maintained and be strictly followed.

ii. **Posting of Persons with Disabilities :**

- a. Preference at the time of posting and on transfer request may be given to the persons with disability subject to the administrative constraints, as prescribed in DoPT OM A-B 14017/16/2002 dated 13.03.2002 read with OM dated 10.05.1990
- b. Exemption from transfer/ rotation of station to a person with disability may be considered in terms of Rights of Persons with Disability Act, 2016 and DoPT OM No.36035/3/2013-Estt (Res) dated 31.03.2014 subject to administrative feasibility.

iii. **Posting of husband-wife at the same station:** Such posting(s) may be done in terms of DoPT OM F.No.28034/9/2009-Estt(A) dated 30.09.2009 subject to administrative feasibility.

iv. **Transfer on Medical ground:** CCAs may consider any transfer request on medical ground keeping in view of administrative exigencies. The CCAs, if it so decide, may refer the case to a Medical Board.

v. **Differently-abled dependents:** Exemption from transfer/ rotation of station to a care-giver of differently-abled dependent may also be considered in terms of Rights of Persons with Disability Act, 2016 and DoPT OM 42011/3/2014 Estt (Res) dated 08.10.2018.

vi. **Classification of sensitive charges, tenure and requirement of cooling off period:**

- a. Different charges in the field formations should be classified as sensitive or non-sensitive by the concerned CCA. An illustrative list of the same is provided in Annexure-1 to this policy. The list is indicative in nature and more sensitive charges can be added to the list by the concerned CCA.
- b. There should be strict rotation and adherence to tenure of *two to three years* for sensitive posts, in terms of CVC Circular No. 03/09/13 dated 11.09.2013 & 22/10/22 dated 25.10.2022 and DoPT OM No.11013/10/2013-Estt.A dated 02.07.2015.
- c. Compulsory 3 years cooling off period shall be required for postings to DRI and DGGI.

vii. **Rotation between formations:**

- a. In zones where two or more formations exist, the officers may be rotated from one formation to another (including rotation between GST and Customs formations), so as to provide exposure to as many formations, as far as administratively possible.
- b. Prescribing a minimum tenure of at least one year in any post be considered, subject to vigilance / disciplinary / administrative exigencies.
- c. CCA may provide training before posting from GST to Customs or vice-versa, to familiarise the officers with latest developments, as far as feasible, keeping

in view the administrative exigencies. Self-learning modules/ training material available on i-GOT can be utilized for the same.

- viii. **Posting before Superannuation:** Officers 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. Officers posted away from such a station may, if they so request, be brought to the proximity of that station subject to administrative requirements. Transfers should generally be avoided in last two years before superannuation of an officer, unless and until it is on the officer's own request or necessitated by vigilance or performance related issues, in which case the approval of CC/Pr.CC /DG concerned would be required.
  - ix. **Request for Retention:** Request for retention for a particular station can be considered if child of the official concerned is studying in Class X or Class XII or if based on medical grounds, keeping in view of administrative exigencies. The CCAs, if need felt, may refer the case to Medical Board.
  - x. **Power to the Zonal Head:**
    - a. The zonal head may issue intra-Zonal Transfer Policy strictly in line with the policy issued by Board.
    - b. The zonal head will be the deciding authority as to what would constitute difficult postings depending on the local conditions and will be fully authorized to fix the tenure of posting of officers at such places, as deemed necessary for administrative requirements and exigencies of service.
    - c. The power to relax the "cooling off period" for an officer shall be exercised by the Zonal Head in consultation with the head of the Directorate/Commissionerate of the officer in question, in rare and exceptional cases, for reasons to be recorded in writing.
  - xi. **Timing of AGT:** AGT orders should be issued by 31st of March and, in any case not later than 30<sup>th</sup> April of every year.
4. The above guidelines may please be adhered scrupulously.

Yours faithfully,

(Ravish Kumar)  
Under Secretary to the Govt. of India  
Email: usad3-rev@gov.in

**Illustrative List of Sensitive Charges within a Commissionerate**

1. List of sensitive charges within a CGST Commissionerates:
  - i. Anti Evasion / Preventive Wing
  - ii. Refund / Rebate Cell
  - iii. All Ranges
2. Posting to the office of O/o Commissioner (Audit) should be treated as sensitive
3. List of non-sensitive charges within a Central Tax Commissionerate:
  - i. All charges, in Pr. Chief Commissioner / Chief Commissioner office.
  - ii. All charges in Commissionerate, except those mentioned at Sl. No. 1 above.
4. Posting to the office of Commissioner (Appeals) should be treated as non-sensitive.
5. The CCAs/zonal heads should draw up such list of sensitive and non-sensitive postings in their local AGT policy for various lines such as CGST Customs, Customs Preventive, and Combined CGST & Customs Zones etc.
6. The zonal heads are empowered to declare any other charge as 'Sensitive' or 'Non-sensitive' in consultation with the concerned Commissioner.

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