
	<p style="text-align: center;"><b>माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय</b>  <b>OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST &amp; CENTRAL EXCISE</b>  <b>केन्द्रीय माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क अंचल : तमिलनाडु एवं पुदुच्चेरी</b>  <b>CENTRAL GST &amp; CENTRAL EXCISE ZONE : TAMILNADU &amp; PUDUCHERRY</b>  <b>जी एस टी भवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई – 600 034</b>  <b>GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI – 600 034</b>  <b>ई – मेल/ Email: cfcca-prcco@gov.in दूरभाष / Ph: 044-28335064</b></p>	 <p style="text-align: center;"><b>आज़ादी का अमृत महोत्सव</b></p>
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C.No. GCCO/TECH/PN/2/2020-E-Office

Date: 11-04-2022

**ADVISORY 01/2022**

Sub: E-office Implementation - Advisory for submission of the draft  
correspondence in E-office - for convenience and standardisation – Reg.

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The following measures are suggested in order to standardise the form of draft letters being submitted in e-office; to improve the quality of the drafts; and for the sake of convenience of corrections, warranted, if any (not exhaustive):-

- 1) In order to enable the supervisory officers to make suitable amendments required, if any, with ease, all draft letters should be uploaded in e-Office; but not by “copy and paste” option;
- 2) The letterhead may be in the format as used in this advisory;
- 3) The letters invariably need to be put up in font “Times New Roman” of size 12; and presented in neat and proper alignment with “1.15” line spacing;
- 4) All paras need to be properly numbered;
- 5) The margins of the draft needs to be reasonable and they shall be suitably adjusted to ensure the use of minimum number of pages wherever possible; and the last page of the draft shouldn't contain merely the address or only the name and space for signature or the addresses of the authorities/offices to which the correspondence is endorsed;
- 6) There may not be any bold font/words/sentences in the draft. There is no necessity to make even the name and address of the office, etc., in bold form. Avoid bold fonts even for the “To Address”; “subject”; “name and designation” of the signatory etc. However, a bold font may be warranted to mark the correspondence as **Confidential / Urgent / Court/PAC Matter/ Special Watch**/or the like;
- 7) In order to draw the attention or to highlight or emphasize any point/word/phrase/sentence etc, the same may be underlined;
- 8) Any part of the draft / fair-copy of the correspondence which is an extract of any other reference/order/statute /notification/Office Memorandum etc. it shall be in “*italics*”; and such extract should invariably be conspicuous with bigger margins and single space, put within inverted commas;
- 9) The words and phrases in other language (eg: ‘*prima facie*’, ‘*ibid*’, ‘*mutatis mutandis*’, ‘*suo motu*’ etc.) should also be in italics;
- 10) The pages of the (draft) letter needs to bear the numbers, preferably as footer at the right-hand corner (Eg: *see the numbering of the pages of this reference*);

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- 11) The brief content or the subject of the original reference needs to be brought out in the first para, particularly in respect of the replies to the stakeholders, in order to ensure that the reply is taken in proper context and/or is not misquoted later;
- 12) Redundant expressions like “*in this regard it / this is to submit / inform*” or “*this is for information*” have no relevance; hence need to be avoided;
- 13) The official letters should not contain the expressions denote the first person like - *you/your/I/me/us/our*, etc. However, such expressions in the DO letters are permitted; [Eg: -in place of “*you are requested to...*” mention as “*it is requested to....*”];
- 14) The initiator of the draft requiring signature of more than one authority (Eg. draft review order / draft committee report etc.) needs to enable the checkbox for ‘Enable Multi Sign’ option before saving the draft so as to enable the concerned officers to make multiple signatures on a single draft;

2. It is also found that the draft prepared by junior most officer in an office/section is seldom improved and it reaches the senior officer who is expected to sign/approve before issue, without much contribution by the other officers in the hierarchy, through whom the draft/file travels. Such non-contribution at times indicates lack of involvement or non-application of mind, unless such draft is absolutely perfect and needs no improvement at all, which is exceptional. The following measures are conveyed to ensure better drafts:-

- (i) All supervisory officers needs to ensure that the draft correspondence/reference submitted by their subordinates is thoroughly examined with regard to its relevant facts and quality, keeping in view of the provisions of law, rules, regulations, guidelines, contents of the Office Memoranda, Board’s Instructions/guidelines etc;
- (ii) The supervisory officer needs to improve the draft [keeping in view all the provisions of law, rules, regulations, etc.,] and satisfy themselves that the draft being submitted to the higher authority is to the best of their ability, knowledge and information;
- (iii) The supervisory officer needs to avoid submission of the file “for orders”. They should apply their mind and propose/suggest a proper course of action to the best of their ability;
- (iv) All correspondence received with title as or marked as “Special Watch” needs be entered in the ‘Special Watch Register’ maintained in each Section; and it is processed on priority; and ensure that it is effectively disposed by due date;
- (v) The concerned supervisory officers should check the ‘Special Watch Register’ on a daily basis and prioritize their work to ensure that such ‘Special Watch’ references are processed and put up promptly to avoid any reminder;

3. All the officers may follow the above advisory and also nudge due compliance by the officers under their charge.

(Mandalika Srinivas)  
Principal Chief Commissioner