

	<p>माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRALEXCISE केन्द्रीय माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क अंचल : तमिलनाडु एवं पुदुच्चेरी CENTRAL GST & CENTRAL EXCISE ZONE : TAMILNADU & PUDUCHERRY जी एस टी भवन, स. 26/1, महात्मा गांधी रोड, चेन्नई - 600 034 GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034 ई-मेल/ E-mail: gst_section6@nil.gov.in / gst_section6@gov.in दूरभाष/ Ph. No.: 044-28335061/62 फैक्स / Fax No.: 044-28331113</p>	
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Date: 16.08.2022

CIRCULAR

Sub: Disposal of National Flag after use-instructions- reg

Consequent to the grand success of 'Har Ghar Tiranga' activity, it is likely to have considerable load of the flags to be properly disposed. The amendment of the Indian National Flag code, in 2021 and 2022 has increased the use of the Tricolor in public and private spaces, entrusting also an important responsibility of proper disposal with due dignity.

2. The flag(s) used for hoisting at the homes of the officers/staff/contract workers needs to be disposed with due dignity as envisaged in the "Prevention of Insults to National Honour Act 1971" and "The Flag code, 2002".

3. The following provisions/requirement as per the above statutes is conveyed for information and for strict compliance :-

- The expression "Indian National Flag" includes any picture, painting, drawing or photograph, or other visible representation of the Indian National Flag, or of any part or parts thereof, made of any substance or represented on any substance.
- Care should be taken to ensure that used National Flag after the celebrations shall not be used casually like a receptacle for receiving, delivering or carrying anything.
- Flags should not be discarded or thrown on the ground after the event; and should not even be allowed to touch the ground or the floor or trail in water.
- The National Flags should be collected and disposed off in private consistent with the dignity of the Flag.
- The Flag(s) in a damaged or soiled condition shall be destroyed as a whole in private, preferably by burning or any other method consistent with the dignity of the Flag.
- While disposing, one should be aware that burning, mutilating, defacing, defiling, disfiguring, destroying, trampling upon, or showing any form of disrespect/ contempt to the Indian National Flag in a public place or in any other place within public view shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

4. Hence, it may be noted that the act of such disposal by burning or any other method consistent with the dignity of the Flag, although prescribed, the process of disposal shall not be publicized by any means like photography/videography/circulation by WhatsApp etc. as such publicity is prohibited.
5. Besides sensitizing all the officers/staff/contract workers with regard to the above requirement, it may be ensured to nominate an officer in the grade of AC/DC, at various locations, to supervise the task of collection of the used flags and organize the proper disposal of the damaged flags, if any, as per the above prescribed method.
6. It is needless to mention that the flags which are fit should be preserved safe, for reuse, in future. The cloth flags, fit for reuse, shall neatly be folded and hand over to the designated officers, for future reuse.
7. The flags which are soiled and cannot be stored either could be disposed by the designated officers at all formations, as mentioned above or even hand them over to Indian Oil Pumps for due disposal (as being offered by IOCL, in public interest).
8. Acknowledge the receipt.
9. This is issued with the approval of Pr. Chief Commissioner.

Signed by Venkatesh. T.
G.

Date: 16-08-2022 22:07:30

Reason: Approved

(T.G.Venkatesh)

Additional Commissioner (PCCO)

To

1. All the (Pr.) Commissioners, Chennai GST & C Ex. Zone.
2. The Superintendent (Computers), Chennai North – For uploading in the departmental website.