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केंद्रीय कर के प्रधान मुख्य आयुक्त का कार्यालय,
बेंगलूर अंचल, पी.बी.सं.5400, केन्द्रीय राजस्व भवन, क्वीन्स रोड, बेंगलूर-560001.
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Date: 01.04.2021

TRANSFER GUIDELINES FOR GROUP B GAZETTED (SUPERINTENDENTS) AND NON GAZETTED (INSPECTORS) OFFICERS OF KARNATAKA

In the light of transfer guidelines issued by Directorate of HRD, New Delhi vide letter F.No.8/B/42/HRD(HRM)/2011 dated 07.07.2011 and consequent to reorganization of field formations in 2017 due to implementation of GST and reorganization of the jurisdiction of Bengaluru Customs zone, the existing Guidelines for Transfer /Placement for Group B Gazetted and Non-Gazetted Executive Officers posted in Central Taxes, Central Excise Commissionerates & Customs located in Karnataka require reconsideration. This transfer and posting Policy for Group B Gazetted and Non-Gazetted Executive officers of Karnataka would supersede all previous guidelines issued in this regard.

2. AIM OF THE POLICY:

The aim of this transfer and posting policy for Group 'B' Executive Gazetted and Non-Gazetted officers is to provide standard norms, transparency, objectivity and increased perception of fair-play and clarity in annual general transfers. The broader objective is to enhance efficiency of administration, tax payer service and to encourage the sense of public duty and commitment to public service amongst the officers.

3. PERIODICITY OF OUTSTATION TRANSFER:

3.1 In order to make available the benefit of being posted/continue to be posted in a particular station evenly to all, some officers have to be transferred out from that station to another in order to accommodate the request of other officers. Such a transfer / rotation may also be based on administrative requirements. The Executive Officers both Gazetted and Non-Gazetted on completion of 4 years tenure in a particular station are liable to be transferred out of that station based on the respective station seniority. The station seniority for all the officers in all formations at Bengaluru Station shall be compiled and circulated by the Cadre Controlling Authority. The station seniority for all stations other than for Bangalore Station will be drawn and circulated during AGT by the jurisdictional Principal Commissioner/Commissioner as detailed at Para 17 of the guidelines.

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3.2 On promotion, the promoted officers are liable to be posted to places wherever vacancies exist, irrespective of the station tenure of the promoted officer in a particular station. However, the station seniority of such newly promoted officers shall form the basis for such transfers.

3.3 (i) The general tenure of an officer in a Commissionerate/station is 4 years in terms of Board's letter F.No. A-35017/28/92-AD-III-B dated 30.06.94. Officers posted on initial appointment are liable to be transferred out of the Commissionerate/same station after a period of 4 years. The out station tenure of the officers who are transferred during AGT is fixed as 2 (two) years and the officers may be transferred back on their request after completing such tenure. Ordinarily transfer before completion of tenure from a station/ Commissionerate shall be considered on merit and on request of the officer.

(ii) However, as a special measure with a welfare intent, the lady officers would be given an option to come back after completion of one year at their own cost.

(iii) The outstation tenure of 1 or 2 year(s) as the case may be, should be completed by the concerned officer without availing any leave in excess of the leave earned/accrued during such outstation tenure. Non compliance on this count will lead to continuance of the outstation posting beyond the normally stipulated period.

4. THE STATION TENURE COMPUTATION :

(i) The cut-off date for computing the station tenure would be as on 1st May of each year.

(ii) For Superintendents the station tenure will be calculated by computing their continuous stay in the station in the combined executive cadre (Inspector and Superintendent put together).

(iii) For Inspectors, station tenure would be their period of stay in a station in the grade of Inspectors.

(iv) The transfer of officers to outstations would primarily be from the officers who are promoted during the Year (from AGT to AGT), and thereafter from the officers as per the station seniority list of the respective stations.

(v) Officers who have been transferred from one station to another and have completed their outside tenure or the extended tenure, as the case may be, would be transferred to their station of choice based on their request.

(vi) Officers desiring transfer from one station or Commissionerate to another station or Commissionerate shall also submit their options/request in the transfer proforma, through proper channel.

(vii) Transfer and posting of officers to the various Commissionerates of Central Excise & Central Taxes shall be done by the Cadre Controlling authority. Orders of transfer and postings within a Commissionerate shall be issued by the respective

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Principal Commissioner/ Commissioner. In any such exercise, deviation if any, from the policy shall be done with the approval of the Cadre Controlling Authority.

(viii) Orders of transfer and postings of officers in respect of the formations located outside of the Headquarters of Audit Commissionerates (Audit circles located at outstations) and formations of Bengaluru Northwest located outside Bengaluru (Tumkur, Chitradurga, Davanagere, Ranebennur and Haveri stations) shall be issued by the respective Principal Commissioner/Commissioner based on the "due for outstation" indicated by the Cadre controlling authority.

(ix) Further, the Cadre controlling authority will transfer and post officers to the Customs Zone based on the seniority and options received from officers. The Chief Commissioner of Customs, Bengaluru shall issue further postings within the Customs Zone. However, the transfer and postings with regard to the Customs formations outside of Bengaluru station, shall be issued by the Chief Commissioner Customs, based on the "due for outstation" indicated by the Cadre Controlling authority based on the Station seniority/options received.

5. REQUEST FOR TRANSFER /RETENTION:

Request for retention from officers liable to be transferred from their present station shall be considered on the following grounds if found administratively feasible.

(i) MEDICAL GROUNDS: Representation on serious medical grounds will be considered ordinarily only for the officer/spouse and dependent children. Medical Certificates would be required for substantiation. Comparative evaluation of the medical grounds would be made, if necessary, to identify more deserving cases where it is not possible to accommodate all such requests. Mis-representations will be viewed adversely and seriously. A copy of the representation for retention on medical ground shall be kept in the Service Book of the officer for record wherever retention is allowed on medical grounds.

(ii) HUSBAND & WIFE AT ONE STATION : DOP&T guidelines stipulating that husband and wife should be facilitated, as far as possible, to stay together will be followed. In this regard an option will be given also to the spouse (if working in the same department) to move out.

(iii) SPORTS PERSONS: Only active sports persons would be allowed retention on the ground of sports. In this regard, the recommendation of the Sports Officer based on the recent and current participation by the officer concerned would be obtained, which may be considered by the Cadre Controlling Authority, depending upon the administrative feasibility. Such Officers who are retained would not be considered for deputation outside Bengaluru to International Airports, SEZs, DRI, DGCEI, NCB etc. during the said period as the same would adversely affect their practice/participation in various tournaments.

(iv) ADMINISTRATIVE EXIGENCIES: Recommendations on the retention of officers on administrative grounds beyond the stipulated period from the concerned

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Principal Commissioner / Commissioner will be considered and disposed off by the Cadre Controlling Authority based on merits.

(v) The Officers who are retained on any of the above grounds except on the grounds mentioned at para 5 (iii) during previous AGT/current AGT, shall not be eligible for postings to SEZ/Directorates/Bangalore Customs/Airport etc.

6. POSTING OF OFFICERS TO BENGALURU CUSTOMS :

(i) Officers who are due for posting more or less simultaneously outside Bengaluru and to Bengaluru Customs, in normal course will be given preference for posting to Bengaluru Customs. Those officers who are overdue for outstation posting as per para 3 of the Transfer Policy, but were retained on request of the officer, would be posted first outside Bengaluru and thereafter upon completing the prescribed tenure would be considered for posting to Bengaluru Customs.

(ii) When an officer serving outstation tenure is transferred back to Bengaluru prematurely, the said officer will become eligible for being considered for posting to Bengaluru Customs upon expiry of the prescribed tenure.

(iii) Officers shall be posted to Bengaluru Customs based on their options, clearance from vigilance and their cadre seniority. The tenure of postings to Bengaluru Customs will be for a period of 4 years.

(iv) The Chief Commissioner of Customs shall post Officers (Superintendents/Inspectors) to the International Airport, from amongst the Officers who are posted to Bengaluru Customs to complement the total requirement of Officers at the International Airport. The tenure at the Airport in such case shall not ordinarily be for more than One year.

(v) The normal tenure of postings to formations of Customs other than at Bengaluru and Mangaluru Stations (referred at para 4 (xi) above) will be for a period of 2 years.

(vi) An officer (Superintendent/Inspector) who is posted to Bengaluru Customs, and has not completed a tenure of 4 years in the grade of Superintendent or a period of 2 years in the grade of Inspector, would in normal course not be transferred out from Bengaluru Customs, even if he/she is otherwise due for transfer to an outstation as per the station seniority. However, as soon as he/she completes that tenure, they become liable for being transferred out as per station seniority.

(vii) In the event of insufficient number of options being received, for postings to Customs, the Cadre Controlling Authority shall post officers who have earlier not worked in Bengaluru Customs in the cadre as per the seniority in Central Tax, Bengaluru station.

(viii) Officers working in Customs/Airport would be liable for transfer out of Customs/Airport on promotion to the next grade. Such officers are eligible for posting to Bengaluru Customs/Mangaluru Customs/Bengaluru Airport in the promoted grade only after completion of mandatory cooling off period of 2 years.

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(ix) The request for withdrawal of options offered for posting to Customs shall not be considered after issue of posting orders. However, in exceptional circumstances, if the requests are considered, such officers will not be considered for posting to Customs for a period of 02 years.

(x) Any officer pre-maturely opting out of customs would be considered by the Cadre Controlling Authority after considering the recommendations of the Chief Commissioner of Customs.

(xi) Officers who had been previously posted to Bengaluru Customs in a cadre for a full/part tenure, will not be considered for second tenure at Bengaluru Customs in that cadre, until his/her juniors (as on the date of return from Customs) are considered for their first tenure.

7. POSTING TO BENGALURU INTERNATIONAL AIRPORT:

(i) To deal with the shift based work and highly specialised skills required, a separate Airport pool is made for postings to Bengaluru International Airport. The number of Officers (Superintendents/Inspectors) to be posted to the International Airport under this policy will be upto 50% of the Sanctioned/Required strength at the International Airport.

(ii) The tenure at Airport is to be treated as separate and the selection would be by options cum seniority and positive integrity with vigilance clearance. The eligibility or otherwise of an officer for postings at Airport/Sensitive Charges, in relation to 'positive integrity' will be determined based on the officers' past performance in such sensitive places of postings. The tenure in Airport shall be for a period of TWO YEARS. On completion of such tenure at Airport, Bengaluru, the officers shall be reverted to Cadre Controlling Authority. Such officers have to complete two years cooling off period in Central Excise/Central Tax for being considered for postings to Bengaluru Customs.

(iii) In case of shortage of options or administrative reasons, the Chief Commissioner of Customs, Bengaluru may also consider posting of additional officers to Bengaluru International Airport if need be, from the pool of officers posted to Bengaluru Customs.

(iv) Officers who have completed their Customs tenure of 4 years are not eligible to be considered for posting to Airport, prior to completion of the cooling off period.

(v) Officers who had been previously posted to Bengaluru Airport in a cadre for a full/part tenure, will not be considered for second tenure at Bengaluru Airport in that cadre, until his/her juniors (as on the date of return from Airport) are considered for their first tenure

8. POSTING OF OFFICERS TO AUDIT COMMISSIONERATES:

(i) The posting of officers to Audit Commissionerate will be considered on the basis of options and/or Seniority.

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(ii) As far as possible Superintendent with minimum experience of 2 years, and Inspectors with minimum experience of 2 years shall be considered for posting to Audit Commissionerates.

(iii) Officers who have completed their Non-sensitive tenure will be given preference for posting to Audit Commissionerate and Audit Circles. However, in absence of sufficient number of eligible officers, other officers will also be considered.

(iv) Officers on repatriation/return from Directorates/SEZs/Bengaluru Customs/Airport and Mangaluru Customs, shall not normally be considered for posting to Audit Circles before completion of their cooling off period.

(v) The officers who are due for outstation transfer will be considered only to circles outside their current station. In such cases the request of officers for circles in a particular station shall be considered based on administrative feasibility.

(vi) Any officer who is posted to an Audit Circle of outstation on account of completion of station tenure in a particular station, shall be permitted to revert back to the choice of place of station on completion of two years in that station/audit circle, as per the policy.

9. TENURE IN A COMMISSIONERATE/COOLING OFF PERIOD:

(i) Officers shall be given an opportunity to work in Executive Commissionerates of Central Excise/Central Tax, Audit Commissionerates, Appeal Commissionerates and Customs during their service, so as to complete the cycle of formations, as far as administratively feasible.

The normal tenure of postings to the various commissionerates is as under:-

- | | |
|--|-----------|
| (a) Central Excise/Central Tax Executive Commissionerate | – 4 Years |
| (b) Audit Commissionerate | - 3 Years |
| (c) Appeals Commissionerate | - 2 Years |

(ii) As far as possible, an officer shall not be posted to the same Commissionerate during transfers.

(iii) Computation of tenure between sensitive and non-sensitive will be counted by considering the majority of tenure of the officer in the preceding two years.

(iv) The officers returning from a sensitive directorate/Customs/Airport/SEZ etc., shall not be considered for a posting to another sensitive directorate/Customs/Airport/ SEZ, before completing the mandatory "cooling off" period.

10. POSTING ON LOAN BASIS TO DIRECTORATES:

(i) During cadre re-structuring, Board has allocated a few posts in the cadre of Superintendents/Inspectors in the sanctioned strength of CCO, Bengaluru Zone, for

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posting on loan basis to the various Directorates in Karnataka viz., DGGSTI, DGRI, DG(Audit), DG(Systems), NACIN & CESTAT for a period of 2 years.

(ii) Posting to Directorates, on loan basis from CCO sanctioned strength shall be made on the basis of options and seniority and in terms of requests from any of the Directorates.

(iii) The Cadre controlling authority may extend the tenure of officers posted on loan basis by one year, based on the options of such officers.

11. DEPUTATION TO DIRECTORATES :

(i) Tenure for intra-department deputation/posting to DGRI and DGGSTI 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.

(ii) Cooling off period: There shall be a two years "cooling off" period between any of the two of the following sensitive postings:

- a) Posting to DGRI
- b) Posting to DGGSTI
- c) Posting to Directorate of Vigilance

(iii) For posting to any other Non-sensitive Directorates from a Commissionerate or any of the Directorate, the condition of "Cooling off Period" shall not be applicable. Tenure of deputation in the offices of the DGRI/DGGSTI/Directorate of Audit/SEZs located in Bengaluru, shall be added for counting the station seniority of the officers at Bengaluru.

12. POSTING TO SEZs IN KARNATAKA :

(i) Willingness for posting to SEZs will be called during AGT and a panel of officers will be prepared and maintained for filling up of the vacancies/posts during the said year. In case of the panel being exhausted, fresh willingness will be called for.

(ii) The willing officers who are clear from vigilance angle listed as per their cadre seniority shall be posted to SEZs in Karnataka on transfer basis for a minimum period of TWO YEARS.

(iii) While giving willingness when called for, the officer shall have choice for opting to a particular station in the order of preference where SEZs exist.

(iv) Officers opting for SEZ on completion of tenure at Bengaluru Customs / Mangaluru Customs / Bengaluru Airport / International Airport / Directorates [specified at Para 11(ii)]/ SEZ, would not be eligible for posting to SEZ and vice versa before expiry of the cooling off period.

(v) Officers who are due to retire within 2 and 1/2 Years from the date of occurrence of a vacancy at SEZ, shall not be considered for posting to SEZs.

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(vi) The request for withdrawal of willingness offered for posting to SEZ shall not be considered after issue of posting orders. However, in exceptional circumstances, if the requests are considered, such officers will not be considered for posting to SEZ for a period of 02 years.

(vii) **For SEZ's outside Bengaluru :** Selection will be on the basis of willingness/vigilance clearance of officers from the respective Commissionerates and priority will be given to officers working in that station and found senior in the panel. If no willingness is forthcoming from officers stationed at respective Commissionerates/ then the officers from the respective station shall be considered as per seniority.

13. POSTING OF OFFICERS TO CESTAT/NACIN/Commissioner (Appeals) ETC.:

(i) The period of posting at the offices of the Commissioner (AR) CESTAT, Bengaluru NACIN, Bengaluru, Commissioner (Appeals) Central Taxes and DG (Systems), Bengaluru shall not be included while computing station tenure of officers at Bengaluru.

(ii) The reckoning of the tenure as per the above provision would be computed with effect from Annual General Transfers of the Year 2018.

14. LAST POSTING BEFORE SUPERANNUATION:

Officers who are due for superannuation within two years shall be, as far as feasible, posted to the station of his/her choice or to the nearest station.

15. CLASSIFICATION OF CHARGES:

Charges to be treated as sensitive in Central Excise/Central Tax Executive/ Audit Commissionerates:

- (i) Anti Evasion /Preventive section
- (ii) Refund /Rebate Cell
- (iii) All ranges in Central Excise/Central Tax Commissionerates
- (iv) All Audit Parties in Audit Commissionerate

16. ROTATION BETWEEN SENSITIVE AND NON-SENSITIVE POSTING :

(i) Officers shall be rotated between sensitive and non-sensitive postings from time to time. Such rotation shall ensure all round exposure and efficiency. However in case where sufficient number of officers are not available due to administrative or 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 shall not be posted in the same sensitive charge.

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(iii) 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.

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

(v) First posting of the officers coming on an Inter-Commissionerate Transfer from other States/Superintendents who are coming on deputation in lieu of ICT, shall be posted to a non-sensitive charge, as far as administratively possible.

17. STATION/REGION SPECIFIC POINTS:-

(i) Bengaluru:

(a) Postings to Tumkur and any other district under the jurisdiction of specific Bangalore Commissionerates, will be considered as within region but an outstation posting. Postings to Doddaballapur will be considered as Bengaluru station.

(b) Davangere, Harihar, Ranebennur, and Chitradurga stations under the jurisdiction of Bengaluru North West Commissionerate shall be treated as one station for the purpose of station seniority.

(c) Officers coming back from outstation tenure would normally not be posted to the same Commissionerate from where they were previously transferred out from Bengaluru based Commissionerates.

(d) Owing to the difficulties faced in commuting and travel time involved, request for posting to specific Buildings in the station shall be considered primarily on health grounds and on other grounds subject to administrative feasibility.

(ii) Mangaluru:

(a) Commissionerates located in Mangaluru have their jurisdiction spread over 3 revenue districts, i.e., Dakshina Kannada, Udupi and Uttara Kannada. The postings to the outstations falling under the jurisdiction of these two Commissionerates will have to primarily be made out of the officers working in Mangaluru. For the outstations postings within these Commissionerates, officers having longer station tenure in Mangaluru have to be considered for outstation postings.

(b) For this purpose, the 'station tenure' at Mangaluru station shall include continuous postings in Mangaluru which shall include the tenure of postings to Customs, Audit Circles, DRI, DGGSTI, SEZ, etc and Bantwal Range in Central Tax. Karwar, Kumta, Dandeli, Sirsi, Bhatkal and Honnavar in Uttara Kannada District under the jurisdiction of Mangaluru Central Tax Commissionerate shall be treated as one station for the purpose of Station seniority. Every year before AGT, a common station seniority list of all the Officers working in Mangaluru station and outstations under the jurisdiction of

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Mangaluru Central Tax Commissionerate shall be published by Commissioner, Mangaluru Central Tax.

- (c) In outstation places, namely Udupi and Karwar, where Division offices are located, if the officers are willing to work beyond 2 years, they shall be considered for an extended tenure in these places subject to administrative feasibility. During rotation between Customs, Central Tax and Audit Circles, these officers may be rotated to the other formations in the same station subject to availability of vacancies.
- (d) After completion of the tenure in the Audit Circles, officers shall be posted to Mangaluru Central Tax Commissionerate or Mangaluru Customs Commissionerate if they are eligible for rotation to Mangaluru Customs. Similarly, upon completion of the tenure of 4 years in Mangaluru Customs, officers may be posted to Mangaluru Central Tax Commissionerate or the Audit Circles if they are eligible for rotation to Audit circles.
- (e) Officers who are due for outstation tenure in Mangaluru Central Tax Commissionerate, shall not be posted to Mangaluru Customs before they complete their outstation tenure. On promotion, Officers working in Mangaluru Customs will be posted back to Mangaluru Central tax or wherever vacancies exist depending on administrative requirements.

(iii) Mangaluru Customs

- (a) The tenure in Mangaluru Customs (including Karwar Customs division) is for a period of 4 years and posting to Mangaluru Customs will be on the basis of options and station seniority. Officers who have completed two years in Mangaluru Central Tax Commissionerate and/or Audit Circles at Mangaluru and Udupi shall be considered for posting to Mangaluru Customs. The Customs seniority for Mangaluru Customs, shall be computed on the basis of continuous service in Mangaluru Central Tax, Audit Circles, Directorates, SEZ etc. As regards, the officers who have earlier worked in Mangaluru Customs, their seniority for customs will be computed from the date of relief of their earlier postings in Mangaluru Customs.
- (b) The Commissioner, Mangaluru Customs will draw and forward the list of officers, who have completed their tenure at Mangaluru Customs, to the cadre controlling authority. The Commissioner, Mangaluru Central Tax shall draw a seniority list of officers, who have completed a tenure of two years at Mangaluru Central Tax who are eligible for posting to Mangaluru Customs, to the Cadre controlling authority. Similar action would be initiated by Commissioner, Belagavi Audit, in respect of officers at Audit Circles of Mangaluru and Udupi. The Cadre Controlling Authority shall post officers directly to Mangaluru Customs, based on the options after taking into account their options in terms of Para 4 (xii).

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(iv) Mysuru:

- (a) Hassan, Chikkamagaluru, Shivamogga, Bhadravathi, Sagar, Madikeri, Virajapete, Mandya, Hunsur and Chamarajanagar are to be considered as outstation posting in respect of Mysuru Commissionerate.
- (b) Posting to Mysuru Audit Circle and Commissioner (Appeals) may be done based on station seniority of Mysuru Commissionerate. However, officers who are due for outstation posting from Mysore shall not be considered for posting to Audit Circle or Commissioner (Appeals). The posting of officers to Mysore Central Tax Commissionerate, Commissioner (Appeals), Mysore & Mysore Audit Commissionerate, Mysore station shall be included while computing the station seniority for Mysore Station. The Commissioner, Mysore Central Tax Commissionerate shall draw and circulate a station seniority list for Mysore station and the outstations within the jurisdiction of Mysore Central Tax Commissionerate. While doing so, the postings of officers at Mysore Audit circle shall be included in the station seniority list of Mysore.

(v) Belagavi:

- (a) Postings of officers to Belagavi Central Tax Commissionerate at Belagavi Station, Belagavi Appeals and Belagavi Audit Circles will be counted for computation of station seniority at Belagavi station. The tenure of deputations in the said station shall also be included for computing the station tenure in that station. The Commissioner, Belagavi Central Tax Commissionerate shall draw and circulate a station seniority list for Belagavi station and all the outstations under the jurisdiction of Belagavi Central Tax Commissionerate. While doing so, the postings of officers at Hubballi Audit circle and Ballari Audit Circle shall be included in the station seniority list of the respective stations.
- (b) Officers who have completed sensitive tenure shall be considered for posting to Appeals Commissionerate like any other posting to non-sensitive postings within the executive Commissionerate, if the officer is not otherwise due for outstation posting as per station seniority. On completion of tenure in Audit/ Appeals Commissionerate, officers shall be posted back to the executive Commissionerate or to any other station of his choice or, for a station which he is otherwise eligible.
- (c) Those who have completed at least one year in Non Sensitive posting shall be considered for posting to Audit Circles, based on options and merit. In case of insufficient options from officers working in non sensitive posts for postings to audit, then options of officers working in sensitive postings shall also be considered.

18. RELIEF ON TRANSFER:

The officers who are under orders of transfer shall be relieved by the respective Commissionerate/Office on or before the due date specified in the transfer orders.

19. GENERAL:

(i) All representation/request/ transfer proformae for transfers, deputations, retentions shall be forwarded to the Cadre Controlling Authority for consideration along with views and comments, if any.

(ii) The headquarters of an officer under suspension may be refixed by the competent authority for reasons to be recorded in writing, to any other place in public interest.

(iii) The Commissioner of the respective Commissionerate shall issue further postings of the officers transferred to that Commissionerate depending on administrative requirements. The proforma indicating their choices received from such officers shall be forwarded to the respective Commissioner.

(iv) All the postings discussed above is subject to instructions received from the Ministry/Directorate General of Vigilance with regard to "cooling off period" and rotation between sensitive to non-sensitive and vice versa.

(v) The panel of officers drawn for postings to SEZs, Bengaluru Customs & Airport as per the guidelines shall be valid until next AGT. If the panel is exhausted, fresh options will be called for.

20. Notwithstanding anything contained herein above, the Cadre Controlling Authority reserves the right to post any officer to any place in public interest and on account of administrative exigencies.

21. Notwithstanding anything contained herein above, the Cadre Controlling Authority reserves the right to post any officer to Bengaluru Customs in public interest and on account of administrative exigencies.

22. The Cadre Controlling Authority is empowered to accord permission to deviate from the above guidelines on administrative exigencies and the reasons for such deviation shall be recorded.

23. Instructions issued from Central Board of Indirect Taxes and Customs & Central Vigilance Commission from time to time will be adhered to as applicable.

24. This issues with the approval of the Principal Chief Commissioner of Central Taxes, Bengaluru Zone, Bengaluru.

Signed by Archana Nayak

Date: 01-04-2021 18:05:54

Reason: Approved

**(ARCHANA NAYAK)
JOINT COMMISSIONER(PCCO)**

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bengaluru.
2. The Chief Commissioner of Customs, Bengaluru.
3. The Principal Commissioner of Central Tax, Mysuru Commissionerate.
4. The Commissioner of Central Tax, Bengaluru-South/East/West/North/
North-West/Audit-I/ Audit-II /Appeals-I/Appeals-II Commissionerates, Bengaluru.
5. The Commissioner of Central Tax, Mysuru Appeals/Mysuru Audit/Belagavi CT
/Belagavi Appeals/Belagavi Audit/Mangaluru CT.
6. The Commissioner of Customs, Airport & ACC/Customs Appeals/Bengaluru City
Customs/ Mangaluru Customs.
7. The Additional Director General, NACIN/ DG Systems/DGTS/CESTAT, Bengaluru.
8. The Additional Director General, DGGSTI, Bengaluru /Mangaluru/Belagavi.
9. The Additional Director General, DRI, Bengaluru /Mangaluru.
10. The General Secretary, Superintendents Association/Inspectors Association,
Karnataka.
11. The Superintendent, PCCO to upload a copy in the website.