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 वित्त मंत्रालय/ Ministry of Finance
 राजस्व विभाग/ Department of Revenue
 केन्द्रीय कर प्रधान मुख्य आयुक्त का कार्यालय, बेंगलूर अंचल,
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**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CENTRAL TAX,
 BENGALURU ZONE, C.R. BUILDING, QUEEN'S ROAD, BENGALURU-560001.**

फा. सं. GCCO/II/3/TRAN/14/2026

दिनांक/ Date: यथा अनुमोदित/ As Approved

**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, taxpayer service and to encourage the sense of public duty and commitment to public service amongst the officers.

3. PERIODICITY OF OUTSTATION TRANSFER:

3.1 (i) 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.

(ii) The station seniority for all the officers in all formations at Bengaluru Station shall be compiled and circulated by the Cadre Controlling Authority.

(iii) The station seniority for all stations other than for Bengaluru Station will be drawn and circulated during AGT by the jurisdictional Principal Commissioner/Commissioner as detailed at Para 17 of the guidelines.

3.2 On promotion, the promoted officers may be posted to places wherever vacancies exist. However, the station seniority of such newly promoted officers shall form the basis for such transfers. This is applicable to officers who have never served an outstation tenure. The promoted officers, who have completed an outstation tenure, may not be transferred to

another station, before completion of a tenure of 4 years in that station/formation, except on their own request.

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 be from amongst the officers who are promoted during the Year (from AGT to AGT), based on the preferences given by them and their station seniority/HOP (as mentioned in Para 3.2 above). Further, the officers who are due for outstation postings shall also be considered 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, as far as possible.

(vi) Officers desiring transfer from one station to another station 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 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 and Haveri Divisions) 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 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/Bengaluru Customs etc., and are liable for transferred out during the next AGT.

6 POSTING OF OFFICERS TO BENGALURU CUSTOMS :

(i) 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. Officers with less than 2 years of service from superannuation will not be considered.

(ii) 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 tenure 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.

(iii) 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.

(iv) Officers working in Customs would be liable for transfer out of Customs upon promotion to the next grade. However, such promoted officers who have not completed their tenure of 4 years in Customs, may be considered for posting to Customs in the promoted grade, subject to availability of vacancies.

(v) 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 5 years.

(vi) 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.

(vii) 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, or after 5 years, whichever is later.

7 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.

(ii) Officers with minimum continuous tenure of 2 years in a GST formation in the cadre, shall be eligible and considered for posting to Audit Commissionerates

(iii) The officers who are due for outstation transfer will be considered only to Audit Commissionerates outside their current station based on administrative feasibility.

(iv) 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.

(v) Officers who had been previously posted to Audit formation and have completed their tenure shall not ordinarily be considered for second tenure at another Audit formation in that cadre, until his/her juniors (as on the date of return from Audit) are considered for their first tenure, or after 5 years, whichever is later.

8 TENURE IN A COMMISSIONERATE/COOLING OFF PERIOD:

(i) Officers shall be given an opportunity to work in Executive Commissionerates of 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 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. No officer shall be posted back to the same Commissionerate unless he/she has completed a minimum tenure of 5 years outside the said Commissionerate

(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/SEZ etc., shall not be considered for a posting to another sensitive directorate/ Customs / SEZ, before completing the mandatory “cooling off” period.

9 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 posting on loan basis to the various Directorates in Karnataka viz., DGGI, DGDRI, DG(Audit), DG(Systems), NACIN, CESTAT, DG (Taxpayer Services), GSTAT and AAR, etc., 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/Formations.

(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.

10 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 who are due to retire within 3 Years from the date of occurrence of a vacancy at SEZ, shall not be considered for posting to SEZs.

(v) 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 5 years.

(vi) **For SEZ's outside Bengaluru:** Selection will be on the basis of options/ 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 options is forthcoming from officers stationed at respective Commissionerates/ then the officers from the respective station shall be considered as per seniority.

(vii) Officers who had been previously posted to SEZ and have completed their tenure shall not ordinarily be considered for second tenure to SEZ, until his/her juniors (as on the date of return from SEZ) are considered for their first tenure.

11 POSTING OF OFFICERS TO CESTAT/GSTAT:

(i) The officers who are due for outstation posting may be considered for posting to Commissioner (AR) CESTAT/GSTAT by the Cadre Controlling Authority, and such a tenure shall be considered as an 'outstation posting' for the purpose of computing station seniority.

(ii) The officers who were posted to Commissioner (AR) CESTAT, Bengaluru, NACIN, Bengaluru, Commissioner (Appeals) and DG (Systems) Bengaluru during the AGT 2018 to 2025, in terms of the then Para 13 (i) of the AGT guidelines 2018 to 2025, shall not be included while computing their station tenure at Bengaluru.

12 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.

13 CLASSIFICATION OF CHARGES:

(a) Charges to be treated as sensitive in Central Excise/Central Tax Executive & Audit Commissionerates:

All Charges to be treated as sensitive in Central Excise/Central Tax Executive & Audit Commissionerates, **except the following:**

- (i) Principal Chief Commissioner's office,
- (ii) Commissioner (Appeals)
- (iii) Technical/Statistics
- (iv) Review
- (v) Legal/Prosecution
- (vi) Arrears Recovery Cell
- (vii) Land & Building
- (viii) General Administration
- (ix) Planning Cell

(b) Charges to be treated as sensitive in Customs Commissionerates:

All Sections of Customs shall be considered as Sensitive, **except the following:**

- (i) Chief Commissioner's office,
- (ii) Commissioner (Appeals)
- (iii) Legal Section
- (iv) Review Section
- (v) Adjudication Section

(vi)PCA

(c) Directorates to be considered as sensitive:

- (i) Directorate of Revenue Intelligence
- (ii) Directorate of GST Intelligence

14 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.
- (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.

15 STATION/REGION SPECIFIC POINTS:-

(i) Bengaluru:

- (a) Postings to Tumkur and any other district under the jurisdiction of specific Bengaluru Commissionerates, will be considered as within region but an outstation posting. Postings to Doddaballapur will be considered as Bengaluru station.
- (b) All stations falling under the jurisdiction of Davangere, Chitradurga and Haveri Divisions 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.

(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, DGGI, 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 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.

(iii) Mangaluru Customs

- (a) 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 Chief Commissioner (Customs) shall post officers directly to Mangaluru Customs, after taking into account their options in terms of Para 4 (ix).

(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 Mysuru shall not be considered for posting to Audit Circle or Commissioner (Appeals). The posting of officers to Mysuru Central Tax Commissionerate, Commissioner (Appeals), Mysuru & Mysuru Audit Commissionerate, Mysuru station shall be included while computing the station seniority for Mysuru Station. The Commissioner, Mysuru Central Tax Commissionerate shall draw and circulate a station seniority list for Mysuru station and the outstations within the jurisdiction of Mysuru Central Tax Commissionerate. While doing so, the postings of officers at Mysuru Audit circle shall be included in

the station seniority list of Mysuru.

(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.

16 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.

17 GENERAL:

- (i) All representation/request for transfers, deputations, retentions shall be forwarded by the Pr.Commissioner/Commissioner along with views and comments, if any to the Cadre Controlling Authority for consideration.
- (ii) The Pr. Commissioner/ 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 Pr. Commissioner/ Commissioner.
- (iii) 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.

18 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.

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

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

(इंदिरा प्रियदर्शिनी)
(INDIRA PRIYADARSHINI)
अपर आयुक्त(प्रमुआका)/
ADDITIONAL COMMISSIONER
(PCCO)

Copy submitted to:

1. The 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, DGGI, Bengaluru /Mangaluru/Belagavi.
9. The Additional Director General, DRI, Bengaluru /Mangaluru.
10. The General Secretary, Superintendents Association/Inspectors
Association, Karnataka.
11. The Superintendent, Bengaluru East Commissionerate to upload a copy in the
website.