

1/766376/2022

	<p>माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST &amp; CENTRALEXCISE केन्द्रीय माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क अंचल : तमिलनाडु एवं पुदुच्चेरी CENTRAL GST &amp; CENTRAL EXCISE ZONE : TAMILNADU &amp; PUDUCHERRY जी एस टीभवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई - 600 034 GST BHAWAN, No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034 ई-मेल/ E-mail: <a href="mailto:cca.estt.section@gmail.com">cca.estt.section@gmail.com</a> / <a href="mailto:ccaestt-prcco@gov.in">ccaestt-prcco@gov.in</a> दूरभाष/ Ph. No.: 044-28335061/62 फैक्स / Fax No.: 044-28331113</p>	
---	---	---

FilNo.GCCO/II/3/13/2022-CCA.Estt.

Date: 20.05.2022

## TRANSFER POLICY - 2022 FOR SUPERINTENDENTS

### 1. Introduction

This policy is formulated in consultation of all the concerned, by reviewing the earlier transfer policy based on the past experience, requests of the concerned to consider certain changes viz: enhancement of the tenure from 8 years to 12 years in all Groups (Ref. para 3.2 hereunder); the norms for deployment of officers to Groups out of Chennai etc.

1.1 These transfer policy guidelines are applicable to the officers in the cadre of Superintendents under Chennai Cadre Controlling Authority and would supersede all the previous Transfer Policy guidelines.

1.2 The jurisdiction of the Chennai Cadre Controlling Authority (CCA), headed by the Principal Chief Commissioner of Central Tax (CT) & Central Excise, Chennai Zone spreads over Tamil Nadu & Puducherry covering two Zones viz: (i) GST & Central Excise, Chennai Zone and (ii) Customs Preventive Zone, Tiruchirappalli.

1.3 The Chennai GST & Central Excise Zone consists of 14 (fourteen) Commissionerates viz. Chennai North, Chennai South, Chennai Outer, Puducherry, Audit Chennai-I, Audit Chennai-II, Appeals Chennai-I, Appeals Chennai-II, Coimbatore, Madurai, Salem, Tiruchirappalli, Audit Coimbatore and Appeals Coimbatore.

1.4 The Customs Preventive Zone (CCP), Tiruchirappalli consists of two Commissionerates viz: Tiruchirappalli Customs and Tuticorin Customs. The policy for deployment of officers within CCP is governed by the policy formulated by the Chief Commissioner of Customs (Prev.), Tiruchirappalli.

1.5 In addition to the above-mentioned Zones / Commissionerates, the officers in the grade of Superintendent are also deployed, on local rotational transfer basis, to the specified Directorates located in Tamilnadu & Puducherry from the sanctioned strength of the office of the Principal Chief Commissioner of CT & C.Ex, Chennai ( PCCO).

### 2. Objective of the Policy :-

2.1 The objective of these Transfer Policy guidelines is to ensure adequate exposure to the officers in various spheres of working in the department; provide transparency, objectivity and fairness in the Annual General Transfers; besides protecting the interests of the administration which, in fact, would prevail over any other aspect.

2.2 Further, these policy guidelines are subject to instructions/guidelines issued, from time to time, by CBIC, DOPT and CVC.

I/766376/2022

**3. Applicability:**

3.1 These guidelines are applicable to Inter Zonal transfers between the two Zones covered by para 1.2 of this policy; deployment to formations within CT& C.Ex. Zone; Directorates in Tamilnadu and Puducherry on loan basis; rotation of officers from one station / charge to another within the Commissionerates under Chennai CT & C.Ex. Zone.

3.2 The offices located within the Chennai CCA are divided into Groups as mentioned in the Table - I, hereunder. The various offices in each Groups are as given in para 6.

**Table -I**

<b>Groups</b>	<b>Name of the Group</b>
I	Chennai
II	Puducherry
III	Coimbatore
IV	Madurai
V	Salem
VI	Tiruchirappalli
VII	CCP Zone

**4 Annual General Transfer:**

4.1 CCA will prepare a list of officers due for transfer in the ensuing General Transfer as per Guidelines and place the same on website well in advance, normally by 31<sup>st</sup>December; and call for options of transfer/posting from the officers who are either due for transfer or otherwise seeking transfer on any genuine ground. The officers may submit their options/representations for transfer, through proper channel or over the IT platform devised for this purpose, as the case may be, by the due date prescribed.

4.2 The Annual General Transfer will be normally issued by 30<sup>th</sup> April and the transfer orders within the respective Commissionerates may be issued by 15<sup>th</sup> May of every year subject to other circumstances and administrative exigencies.

4.3 All the officers under orders of transfer should be relieved by the due date and the officers should then join their nominated place of posting as prescribed in the order. Representations, if any, arising out of the transfers effected could be addressed only after the officer joins his/her new place of posting.

**5. Tenure of Postings**

5.1 The cut off date for counting of tenure for transfer will be 31<sup>st</sup> May of the year. The length of the period for posting at a station will be counted from the actual date of joining in respect of the officers due for transfer to their choice Commissionerate/station.

5.2 For the purpose of counting of tenure:-

- (i) An officer under orders of transfer may be granted any kind of leave admissible only after the officer joins the new place of posting. The period spent on any leave without joining the new place of posting will not be counted towards computation of tenure in that new posting.

I/766376/2022

Officers who proceed on any leave without completing the minimum tenure prescribed will have to rejoin the same post/station for completing the prescribed tenure.

- (ii) Periods spent on any leave, exceeding 30 days , in a year, whether in the same posting or elsewhere, will not be counted towards computation of tenure in the posting.

#### Tenure For Directorate/CESTAT Posting:

5.3 The period of tenure for postings on loan basis in any Directorates/CESTAT, against the Sanctioned Strength of CCA, will be 2 years initially as prescribed in the Board's letter F.No.A-11019/05/2017-Ad.IV dated 16/06/2017. CCA may consider further extension for a maximum of one more year subject to the recommendation of the concerned HOD of the Directorates/CESTAT.

5.4 The tenure of posting in a Group /Commissionerate will be computed by considering the tenure of an officer, served before and after commencement of GST (01.07.2017) as detailed in Table-II, hereunder. For example, Chennai-I/Service Tax-I is mapped into Chennai North. Hence, the combined tenure in Chennai-I/ Service Tax-I and Chennai North will be taken for arriving at the tenure in Chennai North Commissionerate.

**Table -II**

S.No.	Formations	Formations to which mapped under GST
1	Pr. CCO, Central Excise	Pr. CCO, Chennai GST& Central Excise
2	Chennai — I & Service Tax — CCO & ST-I	Chennai North
3	Chennai-II & Service Tax-II	Chennai South
4	Chennai-III & Service Tax-III	Chennai Outer
5	Chennai-IV	Chennai South
6	LTU, LTU Audit Circle & Audit-I CX Chennai	Audit-I
7	Audit-II CX & ST Audit	Chennai Audit-II
8	Appeals-I CX	Chennai Appeals-I
9	Appeals-II & ST Appeals	Chennai Appeals-II
10	Puducherry	Puducherry
11	CCO Coimbatore, Coimbatore CX	Coimbatore
12	Appeals Coimbatore	Appeals Coimbatore
13	Audit Coimbatore	Audit Coimbatore
14	Salem CX	Salem
15	Tiruchirapalli CX	Tiruchirapalli
16	Madurai CX	Madurai
17	Tirunelveli CX	Madurai

5.5 Postings within each Commissionerate of Central Tax and Central Excise will be effected by the respective (Pr.) Commissioner. Deployment with any deviation from the transfer policy, warranted, if any, to any field formation within any Commissionerate will have to be affected with the prior approval of the (Pr.) Chief Commissioner.

I/766376/2022

## 6. Tenure in Various Groups

6.1 The tenure of posting(s) in various Groups are detailed hereunder:-

### Group-I : Chennai:-

- (i) Group-I Chennai consists of Office of the Principal Chief Commissioner, CT & C.Ex. (PCCO); Commissionerates of CT & C.Ex, -Chennai North, Chennai South, Chennai Outer, Chennai Audit-I, Chennai Audit-II, Chennai Appeals-I, Chennai Appeals-II; and the Directorates in Tamilnadu & Puducherry.
- (ii) The maximum continuous tenure of posting in a particular Commissionerate /PCCO/ Appeals, will be as follows:
- |   |            |
|---|------------|
| 1) PCCO   | : 2 years  |
| 2) CT & C.Ex. Commissionerates of Chennai North/South | : 4 years  |
| 3) CT & C.Ex. Commissionerates of Chennai Outer       | : 6 years  |
| 4) Chennai Audit-I/II                                 | : 3 years  |
| 5) Chennai Appeals-I/II                               | : 2 years  |
| 6) Directorates:                                      | : 2 years. |
- (iii) The maximum continuous tenure in Group-I is 12 years (other than the excluded tenure in Para 6.3). The period of posting in Ranipet Division, Vellore Division, Villupuram Division and Kanchipuram Range, which are treated as outstation postings, will be excluded for computation of tenure for Chennai Group.

### Group II : Puducherry:

Group II Puducherry consists of Puducherry Commissionerate. The maximum continuous tenure in Group-II will be 12 years (other than the excluded tenure in Para 6.2). A maximum tenure of 1 year in Yanam and Mahe Ranges will be excluded from the maximum continuous tenure of this Group.

### Group III: Coimbatore

- (i) Group III consists of Coimbatore GST Commissionerate including offices situated at Ooty, Coonor and Gudalur, Coimbatore Audit Commissionerate, Coimbatore Appeals Commissionerate and the Directorates situated in Coimbatore.
- (ii) The maximum continuous tenure in Group-III will be as follows:-
- |                                       |                   |
|---------------------------------------|-------------------|
| 1) Coimbatore GST Commissionerate     | : 9 (Nine) years  |
| 2) Coimbatore Audit Commissionerate   | : 3 (Three) years |
| 3) Coimbatore Appeals Commissionerate | : 2 (Two) years.  |
| 4) Directorates in Coimbatore         | : 2 (Two) years.  |
- iii) The maximum continuous tenure in Group- III is 12 years (other than the excluded tenure in Para 6.2). The period of posting in Ooty, Coonor and Gudalur, which are treated as outstation postings, will be excluded for computation of tenure for Coimbatore Group.

I/766376/2022

(iv) The tenure in Circles of Coimbatore Audit Commissionerate and units of Coimbatore(Appeals) Commissionerate situated outside Coimbatore will be counted towards the tenure of that particular Group where the Circle / Unit is situated.

**Group IV: Madurai:**

(i) Group IV consists of Madurai GST Commissionerate, Madurai Circle of Coimbatore (CBE) Audit and the Directorates situated in Madurai.

- |  |                   |
|--|-------------------|
| 1) Madurai GST Commissionerate                 | : 9 (Nine) years  |
| 2) Madurai Circle of CBE Audit Commissionerate | : 3 (Three) years |
| 3) Directorates in Madurai                     | : 2 (Two) years.  |

(ii) The maximum continuous tenure in this Group is 12 years (other than the excluded tenure in Para 6.2).

**Group V : Salem**

(i) Group V consists of Salem GST Commissionerate, Salem Circle of CBE- Audit and the Directorates situated in Salem.

- |  |                   |
|--|-------------------|
| 1) Salem GST Commissionerate                 | : 9 (Nine) years  |
| 2) Salem Circle of CBE Audit Commissionerate | : 3 (Three) years |
| 3) Directorates in Salem                     | : 2 (Two)years.   |

(ii) The maximum continuous tenure in this Group is 12 years (other than the excluded tenure in Para 6.2).

**Group VI : Tiruchirapalli**

(i) Group VI consists of Tiruchirappalli GST, Tiruchirappalli Circle of Coimbatore Audit, and Directorates situated in Tiruchirappalli.

- |  |                   |
|--|-------------------|
| 1) Tiruchirappalli GST Commissionerate                 | : 9 (Nine) years  |
| 2) Tiruchirappalli Circle of CBE Audit Commissionerate | : 3 (Three) years |
| 3) Directorates in Tiruchirappalli                     | : 2 (Two)years.   |

(ii) The maximum continuous tenure in this Group is 12 years (other than the excluded tenure in Para 6.2).

**6.2 Policy for posting of officers to Audit Commissionerates:**

(i) Officers will be considered for posting to Audit Commissionerates on the basis of seniority and vigilance status;

(ii) As far as possible officers with a minimum experience of 4 (four) years in the cadre of Superintendent, will be considered for posting to Audit Commissionerates.

(iii) Officers who have completed their preceding posting in non-sensitive tenure will be given preference for posting to Audit Commissionerate. However, in case there are no enough eligible officers with preceding non-sensitive tenure, other officers may be considered for

I/766376/2022

posting to Audit formations, to maintain parity of working strength. But such officers with preceding sensitive tenure shall be posted to a non-sensitive charge within the Audit formation.

- (iv) Officers on repatriation from sensitive Directorates/SEZs/ International Airports & Seaports in CCP Zone and International Airports across the country, will not normally be considered for posting to Audit Circles before completion of their cooling off period of 2 years.
- (v) The minimum cooling off period between two tenures of posting in Audit formations will be 4 (four) years and for this purpose, the tenure of Audit posting in the cadre of Inspector will also be counted.
- (vi) The officers who are due for outstation transfer shall be considered for posting to out station Audit Commissionerates, if they are due for posting in Audit formations, subject to availability of vacancy.

### 6.3. Excluded posting for reckoning tenure:

- (i) The period spent on the following postings, in any group, will not be counted towards computation of service in that group:
- 1) Posting on Deputation;
  - 2) Posting on local rotational transfer basis to any Directorates;
  - 3) Posting to CESTAT;
  - 4) Posting to Settlement Commission;
  - 5) Posting to SEZ; and
  - 6) Posting to PCCO.

- (ii) However, in case the officer represents for inclusion of the tenure in any of the above postings for consideration of the maximum tenure in any Group, it may be so counted.

### 7. Rotation between Sensitive and Non Sensitive posts:

7.1 In terms of the CVC guidelines, all posts have been identified as sensitive or non-sensitive posts. Accordingly, the list of sensitive / non sensitive place of postings are detailed in the Table-III, hereunder:

**Table -III**

Sl.No	Formations	Sensitive Charges	Non-Sensitive Charges
1	Principal Chief Commissioner's Office	Vigilance Section	All other sections
2	CT Commissionerates H.Qrs	Preventive Wing Vigilance Section	All other sections of HQRs
	Divisions	Sections handling -Refund/Rebate, LUT/ Bonds; and Registrations	All other sections of Divisions
	Range	All Ranges	-----
3.	Audit Commissionerates	Circles / Groups & Vigilance Section	Sections of HQRs
4	Directorates	DGGI, DG DRI & DG Vig.	All other Directorates
5	CESTAT	----	All Sections

I/766376/2022

6	Settlement Commission	----	All Sections
7	Commissioner (Appeals)	Vigilance Section	All other Sections
8	SEZ	Period of posting in SEZ	----

7.2 There will be a rotation of officers in every formation between sensitive and non-sensitive charges. The posting to a sensitive charge normally would not exceed two years in each posting. In exceptional cases and for reasons to be recorded by the Competent Authority, an officer may be allowed to continue for the third year in a sensitive charge, particularly in the sensitive Directorates and Mofussil Ranges. No officer shall be allowed to continue in a sensitive charge beyond 3 years, as per the relevant guidelines.

7.3 On transfer from a sensitive Directorate/SEZ/International Airports and Seaports in CCP Zone and International Airports across the country, as far as feasible, the officers would be posted to a non-sensitive charge for a minimum period of 2 (two) years.

7.4 Officers posted from CCP Zone will be posted to sensitive or non-sensitive charge depending on their last postings in CCP Zone.

7.5 An officer in the subsequent cycle of postings should not be posted in the same sensitive charge.

#### **8. Rotation of officers within each Group:**

8.1 Rotation of officers within each Group will be governed by Para 6.

8.2 When a certain number of officers are due for local rotation to new postings in the same Group for the reason of having completed their tenure but cannot be so transferred due to inadequate number of vacancies available, the officers who have served for the longer period will be transferred first.

#### **9. Rotation between GST Zone and CCP Zone (Group VII):**

9.1 Posting of all officers to CCP Zone will be affected by CCA in consultation with the Chief Commissioner of Customs (Preventive) Zone, Tiruchirappalli.

9.2 Transfer and posting of officers to all formations within CCP Zone, Tiruchirappalli will be as per the policy formulated by the Chief Commissioner, CCP Zone, Tiruchirappalli.

9.3 Officers will be posted from Chennai GST Zone to CCP Zone, on the criterion of seniority, never-worked and free from vigilance angle.

9.4 The seniority for the purpose of posting to CCP Zone means that the officers who have completed the maximum continuous prescribed tenure in the respective Groups (Group I to VI as mentioned in Para 3.2) will be considered for posting to CCP. Among such eligible officers, the officers with more seniority will be posted to the extent of the requirement to maintain parity of working strength.

9.5 The maximum continuous tenure in CCP Zone will be for a period of 12 years; and the minimum tenure of such officers will be 4 years. However, the officers who complete a minimum of 2

I/766376/2022

years in a station within CCP Zone will be considered for transfer out of CCP Zone, based on their representation, subject to administrative exigencies and availability of vacancies.

9.6 The tenure of postings within CCP Zone will not be counted towards tenure of postings within CT and Central Excise Chennai Zone.

#### **10. Posting on Promotion:**

10.1 All Inspectors in Group-I on promotion to the cadre of Superintendent, will be transferred to any Group other than Group-I, as per the administrative requirement to maintain the parity in working strength, irrespective of the completion of the tenure of the officer in any formation of Group-I; and the minimum tenure of such transfer on promotion would be for 4 (four) years. However, the male officers would be considered for transfer back to any of the formations in Group-1 on completion of a minimum of 2 Years (660 days), i.e: 50% of the prescribed tenure; and the lady officers on completion of 1 (one) year (330 days); with the condition that the such officers submit an undertaking to forego their transfer benefits and would serve for a minimum of 1(one) year in non-sensitive charge on Transfer.

10.2 Inspectors promoted from other Groups, other than Group-I, will be retained to the extent of the vacancies in the cadre of Superintendents in the same Group, to maintain parity of working strength. The officers promoted from other Groups, other than Group-I, in excess of the available vacancies in the same Group, if any,[subject to the parity of working strength] will be transferred to any other Group, other than Group-1, based on the criterion of seniority i.e: the junior officer, as per the *inter se* seniority among such promoted officers, would be transferred out of the respective Group, in preference to a senior officer, among the officers so promoted. The minimum tenure of such transfer with reference to the officers on promotion to another Group would also be for 4 (four) years; and the officer would be eligible for transfer to their choice Group after completion of the tenures as mentioned in the para 10.1 and subject to the conditions mentioned therein.

10.3 In case, any officer is retained in the same Group on promotion to the grade of Superintendent, for the reason mentioned in para 10.2 above, and/or for administrative reasons or on compassionate grounds, the total combined tenure in the cadre of Inspector and Superintendent of the officer will be taken together for the prescribed tenure of 12 years in that Group.

#### **11. Rotation of officers among Group I to VI:**

11.1 After posting of officers to CCP Zone, the postings of officers, who have completed their prescribed tenure in the respective Group, to other Groups will be taken up.

11.2 Officers who have completed the maximum continuous tenure in respective Groups (Group I to VI as mentioned in Para 3.2) and are not considered for posting to CCP Zone, will be posted to any other Group with in Chennai GST Zone, for a minimum period of 4 years. However, the officers who complete a minimum of 2 years (660 days) in a station will be considered for transfer to their choice Group, based on their representation and subject to administrative exigencies and availability of vacancies. In case of lady officers, the minimum tenure will be for 1 year (330 days). Such officers



I/766376/2022

transferred on their representation will have to submit an undertaking to forego their transfer benefits and would serve for a minimum of 1(one) year in non-sensitive charge.

11.3 In case there is a requirement to fill the vacancies by transfer from any Group, on rotation basis, to maintain parity of working strength in any other Group within GST Zone, the officers who had completed the maximum tenure of 12 years and had never worked in any other Group will be considered first; followed by the officers who had already served. Such officers transferred, for the first time, out of their Group will have a minimum tenure of 4 years in the new place/group of posting. However, the officers who complete a minimum of 2 years (660 days) in a Group will be considered for transfer to their choice Group, based on their representation and subject to administrative exigencies and availability of vacancies. In case of lady officers, the minimum tenure will be for 1 year (330 days). Such officers transferred on their representation will have to submit an undertaking to forego their transfer benefits and would serve for a minimum of 1(one) year in non-sensitive charge.

11.4 The officers who are transferred out of a Group during AGT for the second or subsequent time in their service, on completion of the maximum prescribed tenure in the respective Group will have a reduced tenure of 1 (one) year (330 days) in the new Group/place of posting.

11.5 The tenure for posting in Divisions /Ranges located from the place different from the Commissionerate Head Quarters shall be for a maximum period of 4 years. On completion of 4 years, the officers will be transferred to other places / Groups for a period of 4 years. On completion of 4 years in the transferred places /Groups, they may be posted back to their previous place of posting based on their representations and subject to administrative exigencies and availability of vacancies.

## **12. Posting of officers to Directorates against the S/S of PCCO:-**

In terms of Board's letter F.No. A-11019/5/2017-Ad. IV dated 16.06.2017 officers will be posted to Directorates from PCCO on local rotational transfer basis (loan basis) for a period of two years initially and the tenure in exceptional cases, is extendable by a maximum period of one more year, based on the recommendation of the HOD of the concerned Directorate and for the reasons to be recorded by the CCA, as envisaged at para 7.2 herein above.

## **13. Exceptions:**

13.1 Representations received through proper channel and duly supported by valid documentary evidence, seeking transfer or exemption from transfer during AGT may be considered on the following grounds, subject to availability of vacancies and administrative exigencies.

- (i) Officers having less than 2 years of service to Superannuation.
- (ii) Officers having Special / differently abled Children.
- (iii) Children studying in Class X to XII.
- (iv) Performing Sportspersons who represent the Department in sports and games.
- (v) Single parent having School going children upto 12<sup>th</sup> Std.
- (vi) Officers having reasons of extreme compassionate nature, supported by relevant documents.

I/766376/2022

13.2 In case the officer is considered for retention on the ground stated at (iii) to (vi) above, he/she will be liable for transfer in the subsequent AGT, once the reason for such exemption is not existing.

13.3 The exemption from transfer for the officers with their spouse working would be considered in terms of the guidelines of DOPT vide F.No.28034/9/2009-Estt (A) dated 30.09.2009 and communicated by CBIC vide Circular No. 78/2009 dated 27.10.2009 [F.No. O.21034/39/2009-SO(Coord), subject to availability of vacancies and administrative exigencies.

13.4 The exemption from transfer for physically challenged persons would be considered in terms of the guidelines of DOPT vide O.M F.No.42011/32014-Estt (Res) dated 08.10.2018.

13.5 In case, officers are retained in any Group/posting beyond the tenure prescribed, in terms of the above exemptions, they will normally be posted only to non-sensitive charge.

#### 14. Miscellaneous:-

Notwithstanding anything contained in these Guidelines,

- (i) CCA may, if considered necessary to do so in public interest and in furtherance of organizational objectives, transfer/retain or post any officer to any Group /Commissionerate/Formation.
- (ii) CCA may transfer any officer from one post/place/Group to another for administrative reasons, at any time.
- (iii) The endeavor of the Administration will be to maintain parity of vacancies, minimise dislocation on transfers and consider posting to a preferred station among mofussil locations, to the extent feasible.

15. This issues with the concurrence of the Chief Commissioner of Customs (Prev.) Tiruchirappalli and the approval of Principal Chief Commissioner, the Cadre Controlling Authority, CT & C.Ex. Tamilnadu and Puducherry.

(T.G. VENKATESH)  
ADDITIONAL COMMISSIONER(CCA)

To

1. All Concerned officers.
2. The office bearers of all concerned staff associations.

Copy to:

1. The Chief Commissioner of Customs ( Prev.) Tiruchirappalli.
2. All ( Pr.) Commissioners of CT & C.Ex and Customs, Tamilnadu & Puducherry.
3. The website manager.
4. The Guard file.

**Signed by Venkatesh. T.  
G.**

**Date: 20-05-2022 09:52:05**