भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रधान आयुक्त का कार्यालय OFFICE OF THE PRINCIPAL COMMISSIONER
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क CENTRAL TAX & CENTRAL EXCISE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
आई .एस .प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682 018
E-mail: cexcochi@nic.in Fax: 0484-2390608 Phone: 0484-2390404

GEXCOM/II/(12)/2/2025-ESTT **Date: *As E-Signed***

URGENT/TIME BOUND

Sub: Departmental Examination for Confirmation of Inspectors of Central Tax and Central Excise for the year 2026-27-Reg.

The next Departmental Examination for confirmation of Inspectors of Central Tax and Central Excise for the year 2026-27 is scheduled to be conducted from 05.08.2026 to 07.08.2026. The schedule of the examination is furnished below:

Sl. No.	SUBJECT	Date	Time	PASS/ MAXIMUM MARKS
1	**Paper I** - Central Excise and Goods and Services Tax (With Books)	05.08.26	10:00-13:00 hrs (3 hours)	50/100
2	**Paper II** - Customs (With Books)	05.08.26	14:00-17:00 hrs (3 hours)	50/100
3	**Paper III** - Administration (With Books Except Conduct Rules)	06.08.2026	10:00-13:00 hrs. (3 hours)	50/100
4	**PAPER-IV** - Law (With Books)	06.08.2026	14:00-17:00 hrs (3 hours)	50/100
5	**PAPER-V** - Hindi (Written)	07.08.2026	10:00-13:00 hrs. (3 hours)	50/100
6	**PAPER-VI** - Computer Application and Use of Internet (Theory and Practical)	07.08.2026	14:00-17:00 hrs (1½ hr. + 1½ hr.)	(25+25)/100

2. The syllabus in detail for each paper is enclosed as Annexure-A to this letter.

3. Inspectors of Kochi Commissionerate & CCO, who have not attended/cleared the confirmation examination, may submit their written willingness to this Office latest by **22.07.2026**. It is informed that no requests for appearing in the examination after the prescribed date will be entertained by this office. Also, only those DR Inspectors who have successfully completed the mandatory induction training are eligible to appear in the departmental Confirmation examination of Direct Recruit Inspector of Central Tax and Central Excise.

4. As per sub-rule 1(ii) of Rule 8 of the Departmental Examination (Central Excise, Customs and Narcotics) Rules, 2024, a ministerial officer promoted to the post of Inspector of Central Tax and Central Excise shall, if he has already passed the examination specified for the ministerial grade, pass the departmental examination in Paper-IV (Law) within one year of his promotion to the said post. As per Note under sub-rule 1 of Rule 8 of the Departmental Examination (Central Excise, Customs and Narcotics) Rules, 2024, the ministerial officers shall, if they so desire, be permitted to take the examination in Paper-IV (Law), as the case may be, specified for the post of Inspector of Central Tax and Central Excise, before they are actually promoted to the respective post: Provided that the passing of the examination shall not entitle them to any special advantage for promotion. Further, only those officers who have completed at least 50% of the qualifying service for promotion to any higher grade as prescribed in the relevant recruitment rules shall be eligible to appear in the departmental promotion examination, subject to the provisions of rule 8. Such candidates may also submit written willingness for the examination.

5. Those candidates who have passed their Matriculation or an equivalent or higher examination with Hindi as one of the main subject are exempted from taking examination in Hindi. Such candidates have to submit their request for exemption along with the relevant certificates (Xerox copy). Candidates who do not submit their relevant certificates along with their willingness will not be exempted from Hindi Examination.

6. The candidates are also requested to provide their @gov.in mail ID, Date of Birth and mobile number. It is informed that no requests for appearing in the examination after the prescribed date will be entertained by this office.

7. Officers are advised to make use of the training material available on the website of NACIN, Lucknow having https://www.nacin.gov.in/ZCLucknow/ZTILucknow.html, in the form of e-books and e-exercises for preparing for the said examination.

Encl: As above

Digitally signed by
Maya Kurian
Date: 13-07-2026
16:36:27

(Maya Kurian)
Deputy Commissioner [P&V]

Copy Submitted to:

1. **The Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram Zone.**
2. **The Principal Commissioner of Central Tax & Central Excise, Kochi.**
3. **The Additional Director General, NACIN/DGGI/DRI, Kochi.**

Copy to:

1. **The Deputy/ Assistant Commissioner, all divisions of Kochi Commissionerate for circulating the same to eligible officers.**
2. **The Superintendent (Systems/Hqrs.) Hqrs Kochi.**
3. **Notice Board.**

APPENDIX 'B'
[See Rule 2(1) of DER, 2024]

SYLLABUS FOR THE DEPARTMENTAL EXAMINATION FOR INSPECTORS OF CENTRAL TAXES and CENTRAL EXCISE

(Maximum marks for each paper will be 100)

PAPER-I: *CENTRAL EXCISE* AND GOODS & SERVICES TAX (WITH BOOKS)

(a)	Maximum Marks	-	100
(b)	Pass Marks	-	50
(c)	Time allowed	-	3 hours

Syllabus:

1. *The Central Excise Act, 1944 (1 of 1944).*
2. The Central Excise Rules, 2002.
3. The Central Excise Tariff Act, 1985 (5 of 1986).
4. Provisional Collection of Taxes Act, 1931 (16 of 1931).
5. CENVAT Credit Rules, 2004.
6. Board's Standing Orders, Notifications and Circulars relating to Central Excise.
7. Central Goods and Services Tax Act, 2017.
8. Integrated Goods and Services Tax Act, 2017.
9. State Goods and Services Tax Acts, 2017.
10. Union Territory Goods and Service Tax Act, 2017.
11. Goods and Services Tax (Compensation to States) Act, 2017.
12. Central Goods and Services Tax Rules, 2017.
13. Integrated Goods and Services Tax Rules, 2017.
14. All State Goods and Services Tax Rules, 2017.
15. Constitution (One Hundred and First Amendment) Act, 2016.
16. Notifications, Circulars and Orders relation to GST issued from time to time.
17. Finance Act, 1994.
18. Service Tax Rules 1994.
19. Place of Provision of Services Rules, 2012.

PAPER-II: *CUSTOMS (WITH BOOKS)*

(a)	Maximum Marks	-	100
(b)	Pass Marks	-	50
(c)	Time allowed	-	3 hours

Syllabus:

NACEN, ZC, Lucknow

1. The Customs Act, 1962 (52 of 1962).
2 The Customs Tariff Act, 1975 (51 of 1975).
3. Customs Rules and Procedures.
4: Foreign Trade Policy-2015-20.
5. Hand book of Export and Import Procedure.
6. Customs, Allied Acts and Rules made there under.
7. The Special Economic Zone Act, 2005 and Rules made there under.
8. Export Promotion Schemes under the Foreign Trade Policy of India.
9. Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985).
10. Prevention of Illicit Traffic in Narcotics Drugs and Psychotropic Substances Act, 1988 (46 of 1988).

PAPER-III: ***ADMINISTRATION (WITH BOOKS, EXCEPT CONDUCT RULES)***

(a) Maximum Marks - 100
(b) Pass Marks - 50
(c) Time allowed - 3 hours

Syllabus:

1. The Fundamental Rules and Supplementary Rules.
2. The Central Civil Services (Classification, Control and Appeal) Rules 1965.
3. The Central Civil Services (Conduct) Rules, 1964.
4. The Central Civil Services (Leave) Rules, 1972.
5. The General Provident Fund (Central Services) Rules, 1972.
6. The General Financial Rules, 2017.

Note: The questions will be designed to test the candidate's ability to refer intelligently to the books and to apply the rules and regulation to practical cases. For this purpose, the paper will contain questions on the practical aspect of the word, for example, preparation of pay or travelling allowance bill, contingent bill, calculation of leave due, joining time etc.

PAPER-IV: ***LAW (WITH BOOKS)***

(a) Maximum Marks - 100
(b) Pass Marks - 50
(c) Time allowed - 3 hours

Syllabus:

1. The Constitution of India.
2. Bharatiya Nyaya Sanhita, 2023.

NACEN, ZC, Lucknow

3. Bharatiya Nagarik Suraksha Sanhita, 2023.
4. Bharatiya Sakshya Adhiniyam, 2023.
5. Code of Civil Procedure, 1908 (5 of 1908).

PAPER-V: ***HINDI (WRITTEN)***

(a) Maximum Marks - 100
(b) Pass Marks - 50
(c) Time allowed - 3 hours

Syllabus:

1. Translation of a passage from English to Hindi and from Hindi to English.
2. Correction of sentences and giving Hindi words equivalents for English words.
3. Answer from the Hindi passage.
4. Comprehension of petitions and documents written in manuscripts in Hindi.
5. Official Language Act, 1963 (19 of 1963).
6. Official Language Rules, 1976.

PAPER-VI: ***COMPUTER APPLICATION AND USE OF INTERNET (THEORY AND PRACTICAL)***

(a) Maximum Marks - 100 *(50+50)*
(b) Pass Marks - 50 *(25+25)*
(c) Time allowed - 3 hours *(1½ hr. + 1½ hr.)*

Syllabus:

1. Overview of Hardware and Software:
   - A) Basics of input devices
   - B) Basics of output devices
   - C) Basics of CPU
   - D) Basics of software
2. Windows Including:
   - A) Logging into Windows
   - B) Use of Passwords
   - C) Shutting down and using of CTRL - ALT – DEL
   - D) Desktop including customization and screen saver
   - E) Taskbar
   - F) Windows Explorer

NACIN, ZC, Lucknow

G) Use of Find or Search

H) Using various external storage devices

3. MS OFFICE – MS WORD, MS EXCEL AND MS POWERPOINT

A) MS WORD INCLUDING:

(i) Creating a new document

(ii) Basic formatting including bullets and numbering, Header & Footer

(iii) Find and Replace

(iv) Auto Correct, spell check and corrections in track changes mode

(v) Saving documents

(vi) Sending documents through mail and external drives

(vii) Printing documents including print preview and layout

(viii) Help menu

(ix) Table insertion

(x) Mail Merger

B) MS EXCEL INCLUDING:

(i) Introduction to Excel

(ii) Creating simple worksheet

(iii) Relation between cells, use of $ sign

(iv) Basic functioning

(v) Simple functions and calculations

(vi) Saving/printing of documents

(vii) Print preview

C) MS POWERPOINT INCLUDING:

(i) Introduction of PowerPoint

(ii) The Powe point screen

(iii) The auto content wizard

(iv) The slide views-an overview

(v) Using the slide views

(vi) Customizing slide structure

(vii) Adding text to Slides

(viii) Moving through presentations

(ix) Inserting pictures

(x) Printing

(xi) Running a presentation

D) INTERNET INCLUDING:

(i) Use of webmail including attachment and download of files

(ii) Browsing including Searches

NACIN, ZC, Lucknow