भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रधान आयुक्त का कार्यालय OFFICE OF THE PRINCIPAL COMMISSIONER
केंद्रीय कर और केंद्रीय उत्पाद शुल्क CENTRAL TAX AND CENTRAL EXCISE
कोच्चि आयुक्तालय KOCHI COMMISSIONERATE
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GEXCOM/VIG/MISC/295/2021-VIG Dated: As e-signed

VIGILANCE CIRCULAR NO. 3/ 2026

Sub: Strict compliance with provisions of Rule 18(2) and Rule 18(3) of the Central Civil Services (Conduct) Rules, 1964 regarding transactions in movable and immovable property

Attention of all officers and staff is drawn to the provisions of Rule 18 of the Central Civil Services (Conduct) Rules, 1964, which governs the reporting and sanction mechanisms for property transactions.

2. Immovable Property- Rule 18(2):- In terms of Rule 18(2) of the CCS (Conduct) Rules, 1964, no Government servant shall, except with the previous knowledge of the prescribed authority, acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift, or otherwise, either in their own name or in the name of any member of their family. Prior sanction of the prescribed authority must be obtained if any such transaction is with a person having official dealings with the Government servant.

3. Movable Property -Rule 18(3):- In terms of Rule 18(3) of the CCS (Conduct) Rules, 1964, where a Government servant enters into a transaction in respect of movable property, either in their own name or in the name of a member of their family, they shall report the same to the Government within one month from the date of such transaction, if the value of such property exceeds two months' basic pay of the Government servant. Prior sanction of the Government is mandatory if any movable property transaction is conducted with a person having official dealings with the officer, regardless of the monetary value.

4. To ensure absolute transparency and prompt compliance, all divisions, ranges, CCO and headquarters sections must strictly follow the following guidelines:

(i) Mandatory Prior Intimation for Immovable Property:- Officers must submit prior intimation before entering into any agreement or finalizing a purchase/sale of immovable property. Submitting intimations post-transaction seeking post-facto sanction/noting without valid, extenuating reasons will be viewed seriously by the Competent Authority. Final transaction documents (sale deed, registration papers) must be submitted within two months of completion.

(ii) Timely Reporting of Movable Property:- Intimation regarding the acquisition or disposal of movable property exceeding two months' basic pay must be submitted within one month from the exact date of the transaction along with relevant documents.

(iii) Adherence to Standard Formats:- All requests for prior intimation or previous sanction must be submitted strictly in the prescribed format, complete with supporting documents (such as bank statements, loan sanction letters, agreements, and source of funds proof).

5. Penal Consequences for Non-Compliance

Failure to submit timely intimations, entering into transactions with parties having official dealings without prior sanction, or suppression of material facts will be treated as a major violation of the CCS (Conduct) Rules, 1964. Such lapses will attract prompt disciplinary proceedings under the CCS (Classification, Control and Appeal) Rules, 1965.

All Supervisory Officers, Section Heads, and Assistant Commissioners/Deputy Commissioners are requested to bring these instructions to the notice of all officers and staff working under their administrative control. It is reiterated that the instructions contained herein may be strictly adhered to. Any deviation will be viewed seriously and action taken accordingly.

This is issued with the approval of the Principal Commissioner.

Digitally signed by
Sachin Kamath Alake
Date: 04-08-2026
15:33:14

[Sachin Kamath Alake]
Joint Commissioner [P&V]

To:
1. All Additional Commissioner/ Joint Commissioner in Hqrs., Kochi
2. Additional Commissioner/ Assistant Commissioner in CCO
3. The Assistant Commissioner, Hqrs. Office, Kochi [Ant-evasion-PRO-Prosecution-Arrear
Cell-Admn.-P&V-Sevottam-Tech-Stat-Review-Adjn.-EDP-GSTCell-Legal-RTI-Training-
Internal Audit]

4. The Deputy/Assistant Commissioner, Kakkanad /Idukki / Aluva/ Thrissur/ Perumbavoor / Ernakulam/ Chalakkudy Division
5. The Chief Accounts Officer, Hqrs. Office, Kochi
6. All Section Heads, Hqrs. Office, Kochi / CCO
7. The Superintendent (Systems) for uploading the Circular in the official website.

Copy submitted to:

The Chief Commissioner, Central Tax, Central Excise & Customs, Thiruvananthapuram
Zone, Kochi.