केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX

केन्द्रीय राजस्व भवन, आई.एस.प्रेस रोड, कोचिन -682018

C.R.BUILDING, I.S.PRESS ROAD, COCHIN-682018

E-mail: cexcochi@nic.in FAX-0484-2390608 Phone: 0484-2390404

C.No.II/7/2/2014 - Estt. (PF) Dated 28.09.2015

ESTABLISHMENT CIRCULAR NO. 15/2015

Attention is invited to the following letters received from Ministry of Finance:-

Sl. No.	Letter No. and date	Subject
1.	F.No.A.23020/02/2015-Ad.II dated 10.08.2015	Final Seniority list in the grade of Chief Commissioner/Director General (HAG+) of IRS (C & CE) Officers as on 01/04/2015.
2.	F.No.A-11013/20/2014-Ad.IV dated 23.07.2015	Allocation of posts in different grades of ICoAS cadre to the Ministry of Finance, Department of Revenue, CBEC.
3.	F.No.A-32012/45/2015-Ad.II dated 29.07.2015	Grant of Non-Functional Selection Grade (NFSG) in Pay Band-4 with Grade Pay of Rs.8700/-

Copy of the mentioned letters may be downloaded from the website of Cochin commissionerate - www.cenexcisekochi.gov.in for information.

[ROSAMMA VARGHESE]
ASSISTANT COMMISSIONER [P&V]

To

1. All Divisions under Cochin commissionerate.
2. The Superintendent (EDP) for uploading in website.
3. Notice Board, Hqrs Cochin.
4. Notice Board, Central Excise Bhavan, Kathrikadavu.

Copy to:

1. The Deputy Commissioner (CCO), Hqrs Cochin for information.

F.No.A-23020/02/2015-Ad.II
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)
*****

North Block, New Delhi,
Dated, the 10th August, 2015

To,

All Chief Commissioners / Directors General under CBEC (by name),
All the Commissioners / Additional Director General under CBEC (by name)

Subject :Final Seniority List in the grade of Chief Commissioner / Director General (HAG+) of IRS (C&CE) Officers as on 01.04.2015.

Sir / Madam,

I am directed to say that a Draft Seniority List of the officers in the grade of Chief Commissioner / Director General of Customs & Central Excise (HAG+)was circulated vide letter of even number dated 27.07.2015 inviting objections, if any, from the officers by 03.08.2015.

2. With the approval of the competent authority, the Seniority List of the IRS(C&CE) officers in the HAG+ as on 01.04.2015, has been finalised after considering the responses received, as attached at Annexure-I.

3. This final Seniority List of officers in the grade of Chief Commissioner / Director General of Customs & Central Excise (HAG+), as on 01.04.2015, is subject to the outcome of pending court cases, if any. Discripancies, if any, noticed by the Commissionerate/individual officer(s) may be brought to the notice of the Board within 7 days.

Yours faithfully,

(S.R.Sharma)
Director

Encl : as above.

Copy to : DG (System), CBEC, New Delhi – It is requested that this circular along with the draft Seniority List may please be posted on the official website of CBEC **www.cbec.gov.in** under the heading 'Departmental officers' urgently.

(S.R.Sharma)
Director

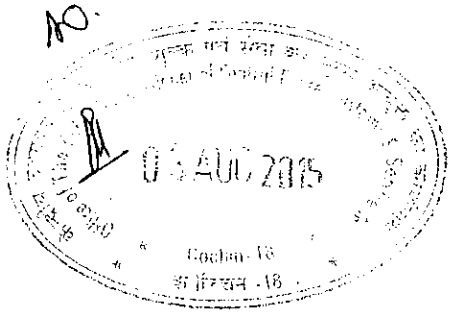
ANNEXURE-I

Draft Seniority List of Officers in the grade of Chief Commissioner / Director General (HAG+) of IRS (C&CE) Officers as on 01.04.2015.

Sl. No.	Name of the officer (Shri/Ms)	Whether belongs to SC/ST. If not say neither	Date of Birth	Date of actual/Deemed date of promotion in HAG+ Grade of IRS(C&CE)	UPSC reference in which recommended/approved	Remarks
1.	Deepa B Das Gupta	Neither	07.09.1955	23.12.2014	F.No.1/15 (24)/2014-AP2 dated 30.09.2014	
2.	Najib Shah	Neither	11.03.1957	23.12.2014	-Do-	Appointed as Member, CBEC (Apex Scale)
3.	Gautam Ray II	Neither	01.07.1955	23.12.2014	-Do-	Superannuated on 30.06.2015
4.	Ashok Kumar Kaushal	Neither	20.09.1955	23.12.2014	-Do-	Appointed as Member, CBEC (Apex Scale)
5.	V S Krishnan	Neither	29.11.1955	23.12.2014	-Do-	Appointed as Member, CBEC (Apex Scale)
6.	Neerja Shah	SC	09.09.1956	23.12.2014	-Do-	Appointed as Member, CBEC (Apex Scale)
7.	Vanaja Narayanan Sarna	Neither	22.06.1958	23.12.2014	-Do-	Appointed as Member, CBEC (Apex Scale)
8.	Ram Tirath	Neither	10.04.1957	23.12.2014	-Do-	Appointed as Member, CBEC (Apex Scale)
9.	Ananya Ray	Neither	26.08.1957	23.12.2014	-Do-	
10.	SanjeevBehari	Neither	02.05.1956	23.12.2014	-Do-	
11.	RakeshMisra	Neither	30.12.1955	23.12.2014	-Do-	
12.	Deepak Shetty	Neither	02.11.1956	23.12.2014	-Do-	
13.	A Vijay Anand	Neither	18.08.1956	23.12.2014	-Do-	
14.	Kameshwari Subramanian	Neither	07.05.1955	23.12.2014	-Do-	Superannuated on 31.05.2015

I. C.No 1013/15

F. No. A-11013/20/2014-Ad.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)
****



Hudco Vishal Building, 5th Floor,
Bhikaji Cama place,
New Delhi, the 23 July, 2015.

To,

All Principal Chief Commissioners/Principal Directors General,
and Commissioners In-charge in Directorates
under Central Board of Excise & Customs

Subject: Allocation of posts in different grades of ICoAS cadre to the Ministry of Finance, Department of Revenue, CBEC – reg.

Sir,

I am directed to refer to letter No. A.11013/20/2014.Ad.IV dated 26.02.2015 on the above mentioned subject and to enclose herewith a brief containing the role of Indian Cost Accounts Service officers (ICoAS) posted in CBEC.

2. It is clarified that controlling officers in CBEC field formations may assign other related work to ICoAS officers as deemed necessary from time to time.

Yours faithfully,

23.7.15
(Rajpal Singh)
Under Secretary to the Govt. of India

Copy to :

1. DG HRD, New Delhi for information
2. Department of Expenditure, vide Om No. A.32013/01/20090CAC(Pt.) dated 25.05.2015 North Block, New Delhi
3. Directorate of Logistics, New Delhi
4. Guard file.

23.7.15
(Rajpal Singh)
Under Secretary to the Govt. of India

Annexure III

Role of Indian Cost Accounts Service Officers (ICoAS) posted with CBEC

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The Indian Cost Accounts Service (ICoAS) consists of Cost Accountants/Chartered Accountants. The experienced people are recruited for the service. The ICoAS officer's professional knowledge and skill are utilized by the participating offices in a constructive and productive manner. The posts created at various levels in the Central Board of Excise & Customs are to make use of the services of ICoAS officers in its day to day function, mainly in Audit.

2. The ICoAS officers have expertise in the field of analyzing the financial statements, returns relating to valuation, etc. The officers are capable to train the officials involved in Central Excise and Service Tax Audit, particularly on the reading and understanding of the financial statements like Trial Balance, Profit & Loss Accounts, Balance Sheet, Cost Statements and Cost Audit Reports relating to valuation for the purpose of levy of Central Excise Duty / Service Tax. Linking and interpreting the returns filed by the assessees with the financial statements and cost statements is a specialized job and the same can be effectively carried out with the help of ICoAS officers posted in CBEC.

3. The Central Excise Audit Manual mandates the engagement of ICoAS officers while carrying out the audit. The Audit manual prescribes mandatory audit in respect of units paying annual revenue (Cash + CENVAT) of over Rs.3 crore to be audited every year. As per the audits standard, preliminary desk review is prescribed. The effective utilization of the officers at the time of desk review as well as during the audit period for follow up will make the audit more relevant and purposeful. The Service Tax Audit Manual also prescribes the similar type of stages for the conduct of Audit.

4. Involvement of the ICoAS officers is of paramount importance in case of the audit of Large Tax Paying Units (LTUs), Multi Locational Units (MLUs), SEZ/EOU units, valuation of captive consumption of one finished product into the process of another product, to evaluate the assessable value of the related party transaction /inter unit transfers etc. In case of anti-evasion of duty, scanning through various financial statements for appropriate interpretation is the key element for identification of possible evasion of duty/tax.

5. Keeping the importance of audit function, in the recent cadre restructuring carried out by the CBEC, 45 Audit Commissionerates have been created. The services of ICoAS will further strengthen the Audit Commissionerates. The ICoAS officers are to be deployed in the Audit Commissionerates with a clear-cut mandate to use their services by duly

integrating with the regular work force of the Commissionerates. Proper channel of reporting also needs to be defined in an integrated manner.

6. The revised strength of ICoAS Officers in the CBEC is as follows:

Sl. No.	Nam of the Posts /Grade	No. of Posts (Revised)
1.	Adviser (Cost)/SAG	5
2.	Director (Cost)/Joint Director (Cost)/JAG/NFSG	5
3.	Deputy Director (Cost)/STS / Assistant Director (Cost)/JTS	22
	Total	32

7. The services of ICoAS officers may be utilized in the following area:

(i) All the stages of audit as defined in the Central Excise/Service Tax Audit manual.

(ii) Audit of LTU/MLU/EOU/SEZ units.

(iii) Compulsory association in the mandatory audit and identified high risk audits.

(iv) Verification of valuation, reconciliation of CENVAT Credit on inputs and verification of input credit on capital goods, related party transactions, inter unit transfers, overall reconciliation of financial statements with returns filed with revenue authorities.

(v) Associate with the monthly Monitoring Committee Meetings (MCM).

(vi) Conduct Audit under Section 14A and 14AA of the Central Excise Act and Section72A of the Finance Act, 1994.

(vii) Association with policy related issues at headquarters level.

(viii) Regular Training programme/Refresher Training programme for the personnel posted in Audit function.

6/8

IC. NO. 1083/15

TO BE PUBLISHED IN PART-I SECTION 2 OF THE GAZETTE OF INDIA

F. No. A-32012/45/2015-Ad.II
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

North Block, New Delhi
Dated, the 29th July , 2015

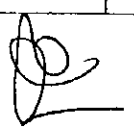
NOTIFICATION

No. 29/2015 The President of India is pleased to grant the Non-Functional Selection Grade(NFSG) in Pay Bad-4 with Grade Pay of Rs. 8700/-(corresponding to the pre-revised pay scale of Rs. 14,300-18,300) to the following Officers in Junior Administrative grade in the Central Board of Excise & Customs, on regular basis, from the date mentioned against their names below:-

S.NO.	Shri/Smt/Ms	Date of Birth			Date of effect of NFSG
1	RAJESHWAR SINGHAL	24	09	1958	01.07.1998
2	MOHD ALI	25	04	1941	01.07.1998
3	T R MALLICK	01	11	1942	01.07.1998
4	L.C. CHAKRABORTY	01	01	1943	01.07.1998
5	REENA ARYA	17	11	1960	01.01.1999
6	OM PRAKASH DADHICH	30	08	1961	01.01.1999
7	S. NAG	10	10	1944	01.01.1999
8	A. GANGADHAR SHAKKARWAR	17	08	1958	01.01.1999

9	SUNIL KUMAR DAS	25	08	1960	01.01.1999
10	RANJAN KUMAR SAHOO	15	08	1960	01.01.1999
11	RAJBANS SINGH CHAHAL (SC)	08	01	1954	01.01.1999
12	V. P. C. RAO (SC)	18	03	1954	01.01.1999
13	SANSAR CHAND (SC)	03	09	1960	01.01.1999
14	YOG DHYAN BANGA (SC)	06	08	1957	01.01.1999
15	R. L. MEENA (ST)	16	06	1953	01.01.1999
16	RAMESHWAR PRASAD MEENA (ST)	15	07	1955	01.01.1999
17	P.S. KRISHNAIAH	10	05	1945	01.01.1999
18	T.K. KAR	06	01	1945	01.01.1999
19	L. JAYASEKAR	05	07	1945	01.01.1999
20	A.K. SINGH	10	11	1945	01.01.1999
21	D.N. BANERJEE	26	09	1945	01.01.1999
22	K.K. AJWANI	18	04	1946	01.01.1999
23	K.S. BHAT	19	10	1946	01.01.1999
24	K.K. PRADHAN	31	07	1948	01.01.1999
25	A.C. SHARMA	19	06	1947	01.01.1999

26	SANDEEP KUMAR	27	10	1962	01.01.2000
27	S. R. BARUAH	04	02	1963	01.01.2000
28	J. K. JHA	05	02	1961	01.01.2000
29	HIMANSHU GUPTA	20	01	1962	01.01.2000
30	V. SESHAGIRI RAO	01	07	1960	01.01.2000
31	STEVAN D' SOUZA	03	08	1962	01.01.2000
32	ANAND SINGH	16	08	1962	01.01.2000
33	MALKIT SINGH	05	10	1946	01.01.2000
34	J. P. SINGH	05	12	1961	01.01.2000
35	P.L. SALLAN (SC)	22	11	1942	01.01.2000
36	RAJPAL SHARMA	08	03	1959	01.01.2000
37	ANIL KR JAIN	01	12	1960	01.01.2000
38	BALESH KUMAR	28	08	1962	01.01.2000
39	JOY VALENTINE	18	08	1960	01.01.2000
40	SUCHITRA SHARMA	09	07	1963	01.01.2000
41	M. K. SHERWANI	02	01	1961	01.01.2000
42	V.K.Saxena	15	03	1961	01.01.2001
43	MANOJ KRISHNA	13	09	1961	01.01.2001



44	ASHOK KUMAR MEHTA	08	09	1962	01.01.2001
45	RANJANA JHA	15	02	1963	01.01.2001
46	G. V. KRISHNA RAO	02	07	1961	01.01.2001
47	S SURESH KAIMAL	26	05	1959	01.01.2001
48	B. HARERAM	10	07	1959	01.01.2001
49	BHARATI S CHAVAN	02	08	1961	01.01.2001
50	NARESH PENUMAKA	15	07	1962	01.01.2001
51	VIMAL KISHORE VERMA	03	09	1959	01.01.2001
52	H.R. BHEEMASHANKAR	22	06	1961	01.01.2001
53	SHANKAR LAL MEENA	01	07	1955	01.01.2001
54	CHAGAN LAL MAHAR	10	08	1958	01.01.2001
55	MADHUSUDAN PRASAD	07	04	1948	01.01.2001
56	P.C. JAIN	17	10	1943	01.01.2001

57	K.K. KAPOOR	02	02	1947	01.01.2001
58	R.K. TALAJIA	01	02	1948	01.01.2001
59	N.K. SARKAR (SC)	14	03	1942	01.01.2001
60	SANTHOSH KUMAR PANDEY	16	02	1950	01.01.2001
61	DEEPAK KUMAR	13	04	1950	01.01.2004
62	M.M. DUBEY	10	07	1948	01.01.2001

2. The grant of regular NFSG in the case of the above officers is subject to necessary undertaking to be given by them regarding the recovery of the excess payment, should such contingency arise due to the outcome of pending court cases relating to seniority of IRS(C&CE) Group "A" officers or any other related issue, if any. The proforma for giving the required undertaking is annexed.

(Joseph Antony)
Under Secretary to the Government of India
Ph. 23095584

Notification No. 29/29.07.2015 F.No. A 32012/45/2014-Ad.II

The Manager,
Government of India Press,
Faridabad,
Haryana.

Copy to:

1. All concerned officers.
2. All the Chief Commissioner/Director Generals of Customs and Central Excise
3. Pr. CCA, AGCR Building, I.P. Estate, New Delhi.
4. PS to FM/MOS(R)/ RS/ Chairman (EC)/ All Members, CBEC/ JS(Admn.)CBEC/DG(Vig.)/ DS (Ad.II), DS(Ad.V)/Dir(Pub.)/Directorate of Organization and Personnel Management/DG(HRD)
5. AS(R)/JS(R)/JS/FA/Dir(Hqrs.)
6. Ad.V/Hindi Section
7. The Manager of Web Site Dte. of Systems Delhi.
8. Personal file/Office order folder. Spare copies.



(Joseph Antony)
Under Secretary to the Government of India

Ph. 23095584

UNDERTAKING

I.....S/o.....R/o .....

.....presently posted as .....at.....

..... do hereby undertake that if any contingency arises due to the change in seniority of IRS (C&CE) Group 'A' officers following implementation of courts order, I Shall be liable to refund the excess amount paid to me as a result of grant of Non-functional Selection Grade.

Signature

Place

Delhi