E-MAIL/SPEED POST

भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क
CENTRAL TAX, CENTRAL EXCISE & CUSTOMS
तिरुवनंतपुरम क्षेत्र, THIRUVANANTHAPURAM ZONE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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C.NO. IV/16/444/2015/CC (KZ) III

Date: 31.01.2020

Sub: Office Procedure Manual (OPM)-Reg.

Please find enclosed Appendix-1 of **Office Procedure Manual (OPM),** CBEC.

The proper maintenance of Records, Files and Registers has not been given due importance. It is necessary to follow the Office Procedure Manual (OPM), especially the file numbering system by all the offices in the Zone and new file numbering registers have to be opened, wherever required.

Yours faithfully

Encl: As above.

31.01.2020

(Pullela Nageswara Rao)
Principal Chief Commissioner

Copy to:

1. The Principal Commissioner, Central Tax & Central Excise Cochin.
2. The Principal Commissioner, Central Tax & Central Excise Thiruvananthapuram.
3. The Commissioner, Central Tax & Central Excise Kozhikode.
4. The Commissioner of Customs, Custom House, Cochin.
5. The Commissioner, Customs (Preventive), Cochin.
6. All the ADCs/JCs/DCs/ACs in the Zone.
7. The Superintendent EDP, Central Tax & Central Excise Cochin.

Office Procedure Manual (OPM)

Appendix-1	
I-Administration	
Sl/No	Subject
1.	Arms and Ammunition
2.	Associations and Unions
3.	Books and Publications
4.	Buildings and Lands
5.	Circulars and Instructions
6.	Forms
7.	Furniture, Equipment and Appliances. etc.
8.	Holidays
9.	Jurisdiction
10.	Law suits
11.	Office Accommodation
12.	Office Organisation and Procedure
13.	Powers and delegation. etc.
14.	Printing
15.	Rent, Rates and Taxes
16.	Sanction of Staff
17.	Stationery
18.	Telephones
19.	Tour and Inspection notes
20.	Stores
21.	Welfare Institutes
22.	Miscellaneous

II-Establishment	
Sl/No	Subject
1.	Advances (all kinds)
2.	Allowances and Honorarium(all kinds)
3.	Appointment, Promotion, Posting. Transfer and Retirement of Class I,II ,III & IV servants
4.	Character and antecedents, verification of
5.	Causalities
6.	Caster Communal representations and Rules
7.	Circulars and Instructions
8.	Complaints and allegation
9.	Confidential Character Roll
10.	(A) Conduct and Discipline (B) Removal and dismissal from service
11.	Confirmation
12.	Departmental Examinations
13.	Deputations
14.	Diaries
15.	Displaced Government Servant
16	Exemption-Age. Education, Physical measurements. etc.
17.	Funds and Insurance
18.	Fundamental Rules and Supplementary Rules: Instructions
19.	Income –Tax
20.	Leave
21.	Medical Examinations
22.	Medical Treatment Rules
23.	Overtime fees
24.	Pay, Special Pay and Increments
25.	Pension and Gratuities
26.	Appeals, Petitions and Memorials(including re-instatement).
27.	Returns
28.	Rewards
29.	Service Records
30.	Provident Fund*
31.	Recruitment
32.	Re-employment and extension of service
33.	Resignations
34.	Seniority
35.	Training
36.	Tour Program
37.	Uniforms and clothing
38.	Miscellaneous

III-Accounts	
Sl/ No	Subject
1.	Assignments and compensations
2.	Budget Estimates
3.	Contingencies
4	Circulars and Instructions
5.	Defalcations and Frauds
6.	Deposits
7.	Grants-in-aid and amenities
8.	Permanent advances
9.	Personal Ledger Accounts
10.	Internal Audit
11.	Pre-audit
12.	Reconciliations
13.	Returns
14.	Remittance
15.	Service Stamps
16.	Securities(other than those taken under Central Excise Rules which will be classified under the appropriate head)
17.	Works
18.	Write off
19.	Expenditure statements
20.	Miscellaneous

IV-Central Excise Act and Rules	
Sl/ No	Subject
1.	Accounts
2.	Appeals to Commissioner(A)
3.	Appeals to the Board and Revision Applications to the Government of India
4.	Assessment
5.	Bonds
6.	Intelligence and Preventive
7.	Licensing & Registration *
8.	Powers of Officers
9.	Offences and Adjudications
10.	Refunds and Remissions
11.	Reports and Returns
12.	Store-rooms
13.	Transport, Import and Export
14.	Loss of documents and issue of duplicate
15.	Warehousing
16.	Miscellaneous
17.	Modvat*
18.	Service Tax *
19.	Selective Audit*
20.	C.E.G.A.T.*
21.	High Court*
22.	Supreme Court*
23.	Commissioner (Appeals)*
24.	Dealers*
25.	Prosecution*

V-Central Excise Tariff Act & Rules	
Sl/ No	Subject
1	Accounts and Audit
2.	Appeals, Revision Petitions & Court matters
3.	Assessment
4.	Arrears of Duty
5.	Bonds and Security
6.	Banderols, Revenue Stamps and Labels
7.	Bonded Removals
8.	Circulars and Instructions
9.	Classification *
10.	Import and Export
11.	Inspection Notes
12.	Intelligence and Preventive
13.	Licensing/Registration
14.	Manufacture/Production
15.	Offenses and Adjudications
16.	Overtime
17.	Price Declaration, Valuations *
18.	Refunds and Remissions
19.	Reports, Returns, Registers and Parliament Questions*
20.	Rewards
21.	Representations from Trade and Public
22.	Samples for Chemical Analysis
23.	Stock Taking
24.	Textile or other special control
25.	Trade Labels
26.	Trade Samples
27.	Transport
28.	Tour Notes
29.	Warehousing
30.	Miscellaneous

VII-All Cess and other allied Acts.	
Sl/ No	Subject
1.	Assessment
2.	License
3.	Inspection
4.	Offense
5.	Refunds and Remissions
6.	Returns
7.	Rewards
8.	Miscellaneous.

VIII-Customs- Sea and Land	
Sl/ No	Subject
1.	Customs Act, Rules and Notifications issued thereunder
2.	Customs Tariff Act, Notifications and Tariff Rulings
3.	Foreign Exhange Regulations Act and Notifications issued by the Central Government and Reserve Bank of India
4.	Foreign Trade (Development) Regulation Act and Notifications issued thereunder; Notfn. and Public Notices issued by the Director General, Foreign Trade, etc.
5.	Miscellaneous and allied Acts(Destructive Insects and Pests Act, Agricultural Cess Act, Merchandise Marks Act. etc.)
6.	Assessment (a) Imports (b) Exports
7.	Baggage
8.	Facilities, Privileges and Individuals' baggage concessions.
9.	Circulars and instructions
10.	Offences and penalties including seizure reports. History sheets. DRI-9, Adjudication files and case files
11.	Prohibitions and Restrictions
12.	Returns
13.	Appointment of Clearing agents and sircars and authorisation under Section 203 of Sea Customs Act
14.	Appointment of Land Customs Stations and the routes prescribed.
15.	Parliamentary questions
16.	Bonds and Letters of guarantee taken for conditional exports, imports and transit
17.	Law suits, Rule cases, Civil suits. Notices under Section 80 C.P.C. and Prosecution files
18.	Motor Vehicles passed conditionally under triptque or carnet system.
19.	Repair Passes
20.	Refunds, drawbacks and exemptions
21.	Trade agreements
22.	Audit objections

23.	Demands for extra duty
24.	Tour notes, Inspection reports etc.
25.	Disposal of seized and confiscated goods, auctions and godown administration
26.	Intelligence reports, source information, directions received from higher officers to keep special watches, purchase of information(normal reward action after a case is finalised should be taken in the case file under item 10) (confidential). Information report files. Causation list of exporters. Monthly, Quarterly, Half Yearly and Annual Returns relating to Price of gold and rates of Exchange
27.	Overtime fees
28.	Appeal to the Collector, C.B.E.&C and Revision petitions to the Government/Appeals
29.	Sample and Chemical analysis
30.	Vessels Plying under general pass
31.	Light dues
32.	Port dues
33.	Landing and export certificates
34.	Correspondence with Port Administration
35.	Bonds
36.	Errors and omissions in Customs documents
37.	Ship's stores
38.	Entry inward of vessels
39.	Transshipment.
40.	Warehousing
41	Port clearances and entry outward
42.	Creek Passes
43.	Appointment of ports, wharves, Custom-houses and declaration of ports for coasting.
44.	Vehicles and Launches
45.	Personal deposit accounts
46.	Receipts and remittances
47.	Land Customs or minor port accounts
48.	Miscellaneous
49.	Complaints from the Trade and the Public
50.	Nepal Invoices

51.	Modus operandi files, Dossiers and Indexing.
52.	Vigilence files
53.	Quarterly Bulletins received from other Commissionerate and Directorate of Revenue & Intelligence
54.	Secret inquiries files, inquiry files i.e inquiries received from other Collectorates about seized goods
55.	Proscribed literatures
56.	Press Cuttings
57.	Verification of character and antecednets files.
58.	Register of offences and penalties
59.	Hazardous waste*