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 & 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-682018
E-mail: cexcochi@nic.in Fax: 0484-2390608 Phone: 0484-2390404

GEXCOM II/(39)/42/2020-ESTT **Date : 05.03.2021**

Sub : Stepping up of Preventive Vigilance Mechanism by the jurisdictional CBIC field formations during Assembly Elections 2021 in the states/UT of Assam, Kerala, Tamil Nadu, West Bengal and Puducherry – reg.

Please find enclosed letter F.No. GCC)/SYS/MISC/4/2021-SYS dated 04.03.2021 received from the Chief Commissioner, Thiruvananthapuram Zone communicating Board's letter F.No. 394/39(02)/2018 -Commr (Inv-Cus) dated 03.03.2021 issued by the Commissioner (Customs-Investigation) on the above subject.

In this connection, the following instructions are issued for immediate compliance:

1. A Central Control Room for co-ordination of election related works has to be established in the Headquarters office for monitoring the entire election related activities under the Commissionerate. A proper record of incidents and activities that have a bearing on the free and fair election process is to be maintained.
2. One Flying Squad and one Static Surveillance Team each has to be formed under the Headquarters Office and each Division Office for effective conduct of road and transit checks of vehicles and verification of warehouses, etc., as and when required to curb illegal and prohibited activities. Each flying squad and static surveillance team will be headed by a Superintendent and there will be one Inspector and one Head Havaldar/Havaldar in the team. The team members will have to be in proper uniform to ensure smooth functioning of the verifications/checks. One separate vehicle is to be earmarked for the Headquarters Team and each Divisional Teams. The vehicle can be taken on rent for a period of one month. "ELECTION URGENT – FLYING SQUAD" is to be displayed prominently on the vehicles used for Flying Squad duty.
3. Officers will have to be posted for working round the clock and the roster of officers along with contact numbers is to be provided to the Central Control Room.

4. Assistant Commissioner (Anti-evasion), Headquarters shall coordinate the above mentioned work in the Commissionerate and respective Deputy/Assistant Commissioners shall supervise the aforesaid work in their jurisdiction.

Signed by Uday Bhaskar K R
Date: 05-03-2021 14:03:37
Reason: Approved

[K.R. Uday Bhaskar]
Principal Commissioner

To:

The Deputy/ Assistant Commissioners holding charges of Divisions under Kochi Commissionerate.

Copy to:
Assistant Commissioner (Anti-evasion), Kochi Commissionerate.

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
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क और सीमा शुल्क
CENTRAL TAX, CENTRAL EXCISE & CUSTOMS
तिरुवनंतपुरम क्षेत्र,THIRUVANANTHAPURAM ZONE
सी. आर. भवन, आई. एस. प्रेस रोड, कोच्चि, C.R. BUILDING, I.S. PRESS ROAD, KOCHI-682018
E-mail: ccu-cexcok@nic.in Fax: 0484-2397614 Phone: 0484-2394100/0404

To

1. **The Principal Commissioner**
   Central Tax & Central Excise, Kochi
2. **The 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**
   Commissionerate of Customs (Preventive)

Sir,

Sub: Stepping up of Preventive Vigilance Mechanism by the jurisdictional CBIC field formations during Assembly Elections 2021 in the States/ UT of Assam, Kerala, Tamil Nadu, West Bengal and Puducherry – reg.

Please find enclosed herewith letter F.No. 394/39(02)/2018-Commr.(Inv-Cus) dated 03.03.2021 issued by the Commissioner (Customs-Investigation), CBIC, Delhi on the above subject.

2. The contents of the letter may be carefully gone through and the measures/actions required to be taken as per above said letter to conduct free and fair Legislative Assembly Elections in Kerala must be strictly complied with. An Action Plan may be chalked out by you in respect of your jurisdiction, including nominating a nodal officer and forming flying squad, special teams at airports etc., for fruitful results and the same may be intimated to the undersigned by 05.03.2021, along with daily report as desired. In case of any doubt, you may call to discuss the issue with the undersigned.

Yours faithfully

Encl: As above

Signed by Shyam Raj Prasad
Date: 04-03-2021 16:31:59
Reason: Approved

(Shyam Raj Prasad)
Chief Commissioner

F.No.394/39 (02)/2018-Commr.(Inv-Cus)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect taxes & Customs (CBIC)
Investigation Customs
****

Date: 03.03.2021

To,

Pr. Director General, Directorate General of GST Intelligence, New Delhi,
Pr. Director General, Directorate of Revenue Intelligence, New Delhi,
Principal Chief/ Chief Commissioners of CGST, Guwahati/ Thiruvananthapuram/ Chennai/ Kolkata.
Principal Chief/ Chief Commissioners of Customs, Kolkata/ Chennai

Madam/ Sir,

Sub: Stepping up of Preventive Vigilance Mechanism by the jurisdictional CBIC field formations during Assembly Elections 2021 in the States/ UT of Assam, Kerala, Tamil Nadu, West Bengal and Puducherry – reg.

In the context of Assembly Elections, 2021 in the States/UT of Assam, Kerala, Tamil Nadu, West Bengal and Puducherry, the Election Commission of India (ECI) held a meeting of the Multi-Departmental Committee on Election Intelligence on 02.03.2021, wherein the Chairman, CBIC was also present. ECI highlighted that the election expenditure monitoring mechanism, with its two thrust areas of keeping track of the legal expenditure incurred by the candidates and the political parties, requires coordination among the various expenditure monitoring teams and the various law enforcement agencies. ECI also expressed concern that smuggled goods/contrabands and other illicit articles may be used to lure the voters during the election process, which would need to be checked by the law enforcement agencies including those of the CBIC. Another aspect that would require focused attention is the use of non-monetary inducements (sarees, white goods, kitchen items etc.) and cash to lure voters, which too would need to be checked by keeping strict vigil on warehouses etc. to prevent the stocking of such goods for distribution. ECI stressed that sharing of information regarding generation of unaccounted income from such activities with the Income Tax department would be a priority. In conclusion, the ECI stressed the importance of coordinated and focused attention including proper sharing of information by the field formations of CBIC and all other agencies concerned for ensuring smooth and fair elections. On his part, the Chairman CBIC assured the ECI that all measures in their domain would be taken by the CBIC field formations to abide by the instructions of the ECI.

2. The matter has been examined by the Board. Noting the importance of the task entrusted by the ECI, all concerned are directed to take the following steps forthwith:

i. Member (Inv.), CBIC shall brief the Pr. DG, DGGI, Pr. DG, DRI, Pr. Chief Commissioner/Chief Commissioners of CGST and/ Customs Zones concerned about the concerns expressed by ECI and devise an effective counter strategy to curb the mischief.

ii. The Principal Chief Commissioner/Chief Commissioner of the CGST and the Customs Zones and the Principal ADGs/ADGs of DRI and DGGI should attend all the meetings called by the Chief Election Commissioner or Member(s) of the ECI or on their behalf. They should be well prepared with data/information regarding the state of preparedness and various election related work done by their officers in the Zone;

iii. Pr. DG, DGGI, Pr. DG, DRI, Pr. Chief Commissioner/Chief Commissioners of CGST and/ Customs Zones concerned shall suitably brief their officers in the said States/UT about their responsibilities. They shall also forthwith and throughout the elections closely monitor the steps taken by their respective officers to implement the directions of the ECI especially in apprehending smuggled/illicit and other goods, identification of warehouses used to stock goods for distribution to lure voters, cash movement etc. and also the dissemination of information to and from other enforcement agencies/department and action taken thereon.

iv. Pr. DG, DGGI, Pr. DG, DRI, Pr. Chief Commissioner/Chief Commissioners of CGST and/ Customs Zones concerned shall be responsible for bringing any matter that is highly sensitive or grave to the immediate notice of the Chairman, CBIC, Member (Investigation), CBIC and Commissioner (Inv.-Customs), CBIC.

v. Whereas the administrative arrangement being put in place applies to the DGGI, DRI, CGST and Customs field formations in the said States/UT, it is clarified upfront that it is the Pr. ADG/ADG, DRI in each of the said States/UT who shall be the point man for all the formations of the CBIC i.e. DGGI, CGST and Customs formations (including Customs Preventive formations) in a particular State/UT. This officer shall through the appointed Nodal Officer in his/her office be responsible for:

(a) Collating the prescribed reports (and other reports such as report of a serious/grave nature in MS-WORD/MS-EXCEL) and sending the same on a daily basis to Commissioner (Inv.-Customs), CBIC by 9:30 AM on the following day by email at **inv-customs@gov.in** / **commr.inv-cus@gov.in**. **The first report is due on 05.03.2021;** and

(b) Coordinating the efforts with other agencies such as Income Tax etc.

vi. Pr. DG, DGGI and Pr. DG, DRI shall:

(a) Establish a Central Control Room at Hqrs. and a Control Room in each State/UT concerned. They shall also designate a Nodal officer at Hqrs. and in each State/UT concerned. The State/UT-wise information of the Control Room(s) and Nodal officer(s) with full contact details would be shared with each other and Pr. Chief Commissioner/Chief Commissioners of CGST and/ Customs Zones concerned. The said details/list would also be circulated

directly by the Pr. DG, DGGI and Pr. DG, DRI to other enforcement agencies. The details/list would also be furnished to Commissioner (Inv.-Customs), CBIC who would send a copy to ECI; and

(b) Direct their intelligence units to gather information and develop intelligence to effectively prevent unfair and unauthorized practices that could vitiate the elections.

vii. Pr. Chief Commissioners/Chief Commissioners of CGST and/ Customs Zones concerned shall:

(a) Establish a Central Control Room and designate a Nodal officer. The details of the Control Room list of these Nodal officers with full contact details would be shared with Pr. DG, DGGI, Pr. DG, DRI and Commissioner (Inv.-Customs), CBIC;

(b) Establish sufficient number of Flying Squads and Static Surveillance Teams for effective conduct of road and transit checks of vehicles and verification of warehouses etc., as and when required, to curb illegal and prohibited activities;

(c) In order to ensure against unauthorized diversion of liquor, cigarettes etc. special watch/stock-taking should be kept/carried out in the Custom Bonded Warehouse; and

(d) Map the declared/registered and other warehouses in the States/UT and ensure strict vigil is kept on these to ensure that there is no poll related untoward activities taking place or material being kept in these places;

viii. Each Central Control Room in the State/UT and Nodal Officers concerned shall maintain a proper record of incidents and activities that have a bearing on the free and fair election process and immediately inform the same to the Pr. ADG/ADG, DRI in the said State/UT.

ix. The Nodal Officers of DGGI, CGST and Customs formations should constantly liaison with the Nodal Officer of DRI in the State/UT, who shall, in turn, be in constant touch with the Nodal Officer of other agencies and keep abreast of poll related activities taking place in their jurisdiction.

x. The Nodal Officers shall meet and brief the Expenditure Observers as and when called for.

xi. The Directorate General of Analytics and Risk Management (DGARM) shall carry out a special analytical study of items (sarees, white goods, kitchen items etc.) that could be used as an inducement for votes in the said States/UT. The study should bring out the surge patterns to and within these States/UT and the movement pattern and place of storage of such goods. These reports shall be

quickly shared with field officers who would keep special watch on movement/storage/supply of such goods.

xii. The DRI should increase its vigil along the international border/airports and its information gathering mechanism to check the flow of foreign currency/gold/narcotics etc. that could potentially be used for malpractices during the elections.

xiii. Wide publicity should be given to search and seizures that are related to malpractices that may be related to elections.

xiv. Data analysis should be done on identified sensitive sectors as well as groups/organizations/individuals known to generate/deal in unaccounted cash for suitable action including sharing information with Income Tax Department, wherever warranted.

xv. All out efforts should be made to detect and seize illicit currency, liquor, gold, FICN, NDPS and other contraband.

xvi. Pr. Commissioner/Commissioner of Customs i/c of Customs Airports in the said States/UT shall furnish a daily report on the declaration of foreign currency in the format given at **Annexure-A** to the Nodal Officer of DRI. This report shall also be given by all other Pr. Commissioner/Commissioner of Customs i/c of Customs Airports to the Nodal Officer of DRI in the State/UT concerned but only in respect of passengers whose place of stay is in one of the poll bound States/UT.

xvii. Detections made, and results achieved, are to be reported daily by the CGST and Customs Zones and DGGI Zonal Units concerned, to the Nodal Officer of DRI Hqrs. in their State/UT in the prescribed format attached as **Annexure-B**. As aforementioned at clause (v), Pr. ADG/ADG, DRI concerned shall then furnish a consolidated report for the State/UT to the Commissioner (Inv.-Customs), CBIC.

3. The Board reiterates and emphasizes the critical role of the CBIC formations in the conduct of free and fair elections and expects all officers/officials concerned would proactively check any misuse and mischief. The measures mentioned above must be strictly complied with without fail. Any suggestions for further tightening the monitoring to effectively check any misuse may be immediately communicated to Commissioner (Inv.-Customs), CBIC.

Yours faithfully,

(Zubair Riaz Kamili)
Commissioner (Customs-Inv.)

All Principal Chief/ Chief Commissioners of Customs/CGST having International Airports in their jurisdiction for information and necessary action.

ANNEXURE-A

Sl. No	Name of the passenger	Passport Number	Nationality	Value of Foreign Currency	Likely place of stay/visit

ANNEXURE-B

Sr. No.	Name of State and District	Constituency	Date and time of Seizure	Cash (In lakhs)	Other items of seizure (like Drugs, Narcotics, Gold or other precious metals, illicit liquor/ FICN etc.		Unaccounted storage/ stock of goods kept for inducing voters		Whether items are found to have link with any political party or candidate (name of the party and party affiliation)	Action taken so far in respect of seized items (in brief)
					Item & Qty.	Value (in lakhs)	Item & Qty.	Value (in lakhs)		