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)/12/2021-ESTT Date: .06.2021

ESTABLISHMENT CIRCULAR NO. 10/2021

Attention is invited to the following letter received from the Directorate General of Human Resources Development, New Delhi.

Sl. No.	Letter No. and date	Subject
1.	F. No. 712/19/HRD/WF-II/12 dated 07.06.2021	Relaxation in the Consolidated Guidelines for grant of Ex-Gratia financial assistance to the dependent families from the Customs and Central Excise Welfare Fund in case of deaths of Departmental Officials in harness.

Copy of the mentioned letter may be downloaded from the website of Kochi commissionerate-www.cenexcisekochi.gov.in for information and necessary action please.

Signed by S Suresh
Date: 25-06-2021 16:45:57
Reason: Approved

[S. Suresh]

Assistant Commissioner [P&V]

To:

1. **The Joint/ Deputy/ Assistant Commissioner, Ernakulam/ Kakkanad/ Aluva/ Thrissur/ Chalakudy/ Perumbavoor/ Idukki Division, Central Tax and Central Excise, Kochi Commissionerate.**
2. **The Superintendent (Headquarters)/ Welfare Officer, Central Tax and Central Excise Hqrs. Office, Kochi.**

3. **The Superintendent (Systems), Central Tax and Central Excise Hqrs. Office, Kochi (for uploading on website).**
4. **Notice Board.**

Copy to:

The Deputy Commissioner (CCO), Hqrs Kochi for information.

	Government of India Ministry of Finance, Department of Revenue Directorate General of Human Resource Development Indirect Taxes & Customs C-4, Ground Floor, IRCON Building, District Centre Saket, New Delhi-110017	

F.No. 712/19/HRD/WF-II/12 2057 To 2376
2021

Dated: 7 June, 2021

OFFICE MEMORANDUM

Sub: Relaxation in the Consolidated Guidelines for grant of Ex-gratia financial assistance to the dependent families from the Customs & Central Excise Welfare Fund in cases of deaths of Departmental officials in harness-reg.

It has been observed that in these challenging times in cases of deaths of Departmental officials attributable to COVID-19 or even natural deaths in harness, the dependent families are finding it very difficult to fulfill prescribed formalities / documentation like Death Certificates, Post-mortem Reports or Certificates from the hospitals in the prescribed proformas (Form No. 4 and 4A) etc. due to over-burdened hospitals/ health-care facilities and Municipal/ local bodies.

2. Accordingly, in order to provide relief to the bereaved families of Departmental officials in these challenging times of pandemic, the Governing Body of the Welfare Fund has decided to relax the conditions in cases of deaths attributable to COVID-19 as well as natural deaths of Departmental officials in harness whereby the financial assistance of Rs. 5.0 Lakh / Rs. 2.0 Lakhs (as admissible depending upon the date of death in case of natural death under the Consolidated Guidelines) as immediate relief can be granted upon submission of a Certificate from Jurisdictional Pr. CC/ Pr. DG/ CC/ DG, certifying the Death of the Departmental official in harness alongwith the other requisite documents, without requiring the prescribed documents mentioned above and as detailed in the relaxed clauses check-list given table hereunder (if the same cannot readily be arranged by the beneficiary).

3. These conditions have been relaxed in cases of natural deaths/deaths due to COVID-19 (including those cases where financial assistance could not be granted due to non-submission of requisite documents in respect of which relaxation is hereby being granted) as well as all new cases submitted within <u>One Year</u> from the date of issue of this Office Memorandum. The beneficiary would however, be required to submit the requisite documents as per check-list, which he could not submit at the time of seeking immediate relief at the time of

submitting Utilization Certificate. The relaxed conditions in respect of the submission of documents as prescribed under the Check-list of the Consolidated Guidelines for grant of Ex-gratia financial assistance have been elaborated in the table below:

CHECK LIST FOR PROPOSALS FOR EX-GRATIA FINANCIAL ASSISTANCE:

S.No.	Points of Check-list	Relaxation granted
1.	Application of beneficiary has been enclosed.	No relaxation
2.	The date of death and age of the deceased official is mentioned.	No relaxation
3.	Death certificate is enclosed. In case of death due to coronavirus disease (COVID-19), post mortem report or certificate of hospital, in which it should be mentioned that primary cause of death is corona virus disease (COVID-19) is enclosed.	a. The requirement of submission of Death Certificate has been relaxed and replaced with a Certificate from Jurisdictional Pr. CC/ Pr. DG/ CC/ DG, certifying the Death of the Departmental official in harness. b. In cases of deaths attributable to COVID-19 wherein, requisite documents like-Death Certificates, Post-mortem Reports or Certificates from the hospitals in the prescribed proformas (Form No. 4 and 4A) etc., if cannot readily arranged by the beneficiary then in such cases the bereaved family is eligible for grant financial assistance of Rs. 5.0 Lakh / Rs. 2.0 Lakhs (as admissible depending upon the date of death in case of natural death under the Consolidated Guidelines) upon submission of a Certificate from Jurisdictional Pr. CC/ Pr. DG/ CC/ DG, certifying the Death of the Departmental official in harness alongwith the other requisite documents, without requiring the documents as above (if the same cannot readily be arranged by the beneficiary) and the remainder amount of Rs. 2.0 lakhs shall be granted upon submission of all documents as required under the Guidelines. c. If the beneficiary can submit all the requisite documents, then he can seek the whole admissible amount of Rs. 7.0 lakhs in one go.

3(a).	A certificate given by the Commissioner of the Commissionerate or the ADG of the Directorate, countersigned by the Pr. Chief Commissioner or the Pr. Director General/Director General under whom the officer was working at the time of death would be accepted as proof of the officer /staff to having contracted the disease of corona virus (COVID-19) while on duty.	No Relaxation
4.	In cases of death due to accident, or in mysterious circumstances, police investigation report is enclosed	No Relaxation
5.	Following details of each of the surviving members of the family of deceased official are given: Name, Age, Relationship with the deceased official, in case of dependent children give their marital status, employed (mention earning/income) or studying (mention class/course.	No Relaxation
6.	In case if the surviving beneficiaries are minor children, details of their legal heir ship along with copy of Court Order, if any, have been given.	No Relaxation
7.	A certificate issued by the concerned Commissioner/ HOD after examining the circumstances of the death/ injury of the subject official as to whether the death is attributable to the actual performance of enforcement functions such as anti-smuggling / anti-evasion/ anti-narcotics duties., etc. categorized under (A) or accidents or incidents of violence by terrorists, anti-social elements, etc. while on duty, categorized under (B) or Permanent injury or	No Relaxation

	disability sustained in performance of official duty as categorized under (D)has been enclosed.	
8.	Proposal has been submitted within the prescribed time limit of 2 years from the date of death of the official/ staff or the date when permanent injury or disability was sustained by the official/ staff.	No Relaxation
9.	In case of proposal submitted after the prescribed period of 2 years, reasons for delayed submission of the proposal giving full justification has been enclosed.	No Relaxation
10.	Proposal has been recommended by the Advisory Committee headed by Commissioner/HOD. The Advisory Committee should be headed by the Commissioner/HoD and should have at least one representative each from Group-'A' to 'C' category of officials, including one official from uniformed Group 'C' category (erstwhile Group-D officials). The decisions arrived at by the Advisory Committee should be forwarded, as minutes of meeting, to the Governing Body with full details/justifications for further consideration and Sanction.	No Relaxation

4. It is requested that the relaxation granted hereunder may be given wide publicity, so that the bereaved families of the eligible Departmental officials can be provided immediate relief. The HoDs are also requested to follow-up with the hospitals directly for issue of these requisite documents like- Post-mortem Report, Certificates from the hospitals in the prescribed proformas (Form No. 4 and 4A) etc for speedy settlement of the remaining financial assistance in COVID-19 death cases

Signed by Suchela Srejesh
(Suchetas Srejesh)
Additional Director General (R&W) &
Member-Secretary Governing Body (W. Fund)
Date: 07-06-2021 16:28:0
Reason: Approved

Copy to: -

- *webmaster.cbec@icegate.gov.in*: with a request to place this letter on CBIC's website. The letter may also be shown prominently and be flashed in the headlines.

To,

The Pr. Directors General/ Pr. Chief Commissioners (All)

The Directors General/ Chief Commissioners (All)

The Pr. Additional Directors General/ Pr. Commissioners (All)

The Additional Directors General/ Commissioners (All)