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
आयुक्त का कार्यालय
OFFICE OF THE 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-682 018
E-mail: cexcochi@nic.in Fax: 0484-2390608 Phone: 0484-2390404

GEXCOM/II/(39)/6/2020-ESTT **Date: .10.2021**

ESTABLISHMENT CIRCULAR NO. 14/2021

Attention is invited to the following letter received from the DGHRD, New Delhi:

Sl.No.	Letter No. and date	Subject
1.	File No. InW/WF-1/EXG/257/2021-WLFR-O/o ADG-I and W-DHHRD-Delhi dated 13.09.2021	Addendum to the Guidelines for Grant of Ex-gratia financial assistance to family of departmental officials/staff from the Customs and Central Excise Welfare Fund in case of death of official/staff due to pandemic such as Covid-19.

2. Copy of the above mentioned letter may be downloaded from the website of Kochi Commissionerate-www.cenexcisekochi.gov.in for information. The circular may be brought to the notice of all the officers working under your formation.

Digitally Signed by S Suresh
Date: 05-10-2021 15:59:52
Reason: Approved

[S. Suresh]
Assistant Commissioner [P&V]

To

1. **The Deputy/Assistant Commissioner of divisions under Kochi Commissionerate.**
2. **All Section Heads in Headquarters Kochi.**
3. **The Superintendent (Hqrs), Central Tax and Central Excise, Kochi.**
4. **The Superintendent (Systems) for uploading in website.**

5. **Notice Board, Hqrs Kochi.**

Copy to:

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

1293178/2021/CRU-O/o Pr Commr-CGST-Kochi

13/09/2021

23 SEP 2021

Government of India
Ministry of Finance, Department of Revenue
Directorate General of Human Resources Development Customs &Indirect Taxes
IRCON Building, West Wing,
Ground Floor, Plot No. C-4,
District Centre, Saket,
New Delhi-110017

NATION TAX MARKET

Dated: 13 September, 2021

To,

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

Madam/Sir,

Sub: Addendum to the Guidelines for Grant of Ex-gratia financial assistance to family of departmental officials/staff from the Customs and Central Excise Welfare Fund in case of death of official/staff due to pandemic such as Covid-19- reg.

Your kind attention is invited to the guidelines for "Grant of Ex-gratia financial assistance to family of departmental officials/staff from the Customs and Central Excise Welfare Fund in case of death of official/staff due to pandemic such as Covid-19" which were issued by this office vide F.No.712/19/HRD/WF-II/12 dated 21.08.2020. Subsequently, OM for the guidelines was further issued by this office vide F.No.712/19/HRD/WF-II/12 dated 14.12.2020. Whereas following criteria/ condition was set for granting financial assistance to the dependents of deceased officer/staff:

"It is hereby brought to notice that an MCCD (Medical Certificate of Cause of Death) as prescribed by the Registration of Birth & Death Act, 1969 duly singed/ certified by authorised medical attendant/ practitioner may preferably be submitted along with the applications seeking COVID-19 ex-gratia assistance. In accordance with the existing ICMR guidelines, only those cases where cause of death is stated as COVID-19 in Part-I of the said MCCD, will be eligible for consideration of COVID-19 ex-gratia assistance. In case the MCCD in the said format is not available, the medical/ death certificate issued by the Hospital should state that COVID-19 in one of the immediate/ antecedent/primary/underlying causes of the death."

2. The above said guidelines dealt only with cases of death due to COVID-19. However this office received several proposals whereby reason of death was mentioned as Post-COVID complications. As existing guidelines dealt only with cases of death due to COVID-19 and not to deaths due to Post-COVID complications, a proposal was forwarded to Governing Body to also include case of death due to Post-COVID complications for sanction of Rs. 5 lacs or 7

lacs as applicable for COVID-19 related deaths.

3. Now, the Governing Body after examining the proposal has incorporated the following changes in the guidelines:

"*Ex-gratia of Rs.7.00 lakh may be provided when the death of an official occurred from post Covid-19 complications within one month (30 days) from the date the staff has been discharged from hospital after recovery from COVID-19 and in case of home quarantine - one month (30 days) from the date on which the official tested negative. This may further be subject to ICMR guidelines governing death due to post covid-19 complications if any in force at the time of death.*"

2. Accordingly, all new proposals pertaining to Post-Covid deaths may be sent to this Directorate according to the amended/ added clause. All the pending proposals pertaining to Post-Covid deaths will also be processed in the light of the above said guidelines.

Yours faithfully,

Digitally Signed by Subhash Chandra Agarwal
Date: 09-09-2021 18:18:12
Reason: Approved

(Subhash Chandra Agarwal)
Additional Director General (I&W) &
Member-Secretary Governing Body (Welfare Fund)

Copy to:-

(i) The Joint Secretary (Admin.), CBIC, New Delhi/Director General C.E.I.B/ Director General, N.C.B/ Chief Commissioner, Authority for Advance Rulings/ Competent Authority, SAFEMA/ Narcotics Commissioner, C.B.N/ Chief Controller of Factories/Commissioner, Settlement Commission, DG Anti-Profiteering, CDR, CESTAT, Enforcement Directorate with a request to apprise the officialsborne on the strength of Indirect Taxes and Customs and presently working under their jurisdiction/ charge, about addendum to ex-gratia guidelines.

(ii) Webmaster.cbic@icegate.gov.in with a request to place this letter on the CBIC's website. Mention may also be made of the scheme in the headlines being flashed.

(Subhash Chandra Agarwal)
Additional Director General (I&W) &
Member-Secretary Governing Body (Welfare Fund)