भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रधान आयुक्त का कार्यालय OFFICE OF THE PRINCIPAL COMMISSIONER
केंद्रीय कर और केंद्रीय उत्पाद शुल्क CENTRAL TAX AND CENTRAL EXCISE
कोच्चि आयुक्तालय KOCHI COMMISSIONERATE
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F. No. GEXCOM/VIG/MISC/295/2021-VIG Date: As e-signed

VIGILANCE CIRCULAR No. 01/2025

Sub: Maintenance of Cash Declaration Register- reg.

This office had issued the following instruction on Maintenance of Cash Declaration Register by Government employees.

(i) C. No. II/39/16/2016 Vig. Cx. Chn. dated .12.2018

2. In this regard, attention is also invited to letter F.No.V-500/121/2009 dated 08.03.2010 of the Director General of Vigilance, New Delhi (copy enclosed). However, while conducting a surprise inspection in one of the Divisions of this Commissionerate, the officers of the Directorate General of Vigilance (South Zonal Unit), Chennai have made certain observations regarding shortcomings in declaration of cash by Government officials.

Therefore, the following Guidelines are issued for strict compliance:

1. The officers of all ranks working in all formations shall give a daily declaration of cash carried on their person in excess of Rs.5000/- in prescribed register while entering the work premises.
2. The cash declaration register shall be maintained in the following format:

Sl. No.	Date	Name of the Officer & Designation	Amount declared in excess of Rs.5000/-	Reason for possession of the amount in excess of Rs.5000/-	Signature of the declarant	Remarks

It is also made clear that failure to declare such cash shall lead to the rebuttable presumption that the cash possessed may have been obtained by them as illegal gratification unless a satisfactory explanation is offered.

3. The Nodal Officers/ Custodians for the safe custody of Cash Declaration Register are mentioned below:

Sl. No.	**CCO/Headquarter/Division/Ranges**	**Nodal Officer/Custodian**
1.	CCO	Deputy/ Assistant Commissioner (Vig.)
2	Headquarters, Kochi CGST	Deputy/ Assistant Commissioner (Vig.)/ Superintendent (Vig)
2.	Division office	Deputy/ Assistant Commissioner of the Division
3.	Range office	Superintendent in the Range

4. The Nodal officer/ Custodian of the Register shall be held responsible in the event of non-maintenance of Cash Declaration Register under their respective charges.

5. The above instructions shall be followed scrupulously. Any deviation will be viewed seriously and action taken accordingly.

6. This is issued with the approval of the Principal Commissioner.

Signed by
Rani C R
Date: 16-04-2025 17:53:20

(Rani C. R.)
Additional Commissioner (P&V)

To:

1. **The Additional Commissioner (CCO)**
2. **The Joint Commissioner, Kochi CGST**
3. **All Assistant Commissioners, Hqrs. Office, Kochi/ CCO**
4. **The Deputy/Assistant Commissioner,**

Kakkanad/ Idukki/ Aluva/ Thrissur/ Perumbavoor/ Ernakulam/ Chalakkudy Divisions

5. **The Chief Accounts Officer, Hqrs. Office, Kochi**
6. **All Section Heads, Hqrs. Office, Kochi**
7. **The Superintendent (Systems) for uploading the Circular in the official website**

Copy submitted to:

The Chief Commissioner, Central Tax, Central Excise & Customs, Thiruvananthapuram Zone, Kochi.

CONFIDENTIAL/SPEED POST
सतर्कता महानिदेशालय
S.O.P. No. V-500/121/2009
DIRECTORATE GENERAL OF VIGILANCE
सीमा एवं केन्द्रीय उत्पाद शुल्क
CUSTOMS & CENTRAL EXCISE

JASDEEP V. SINGH
DIRECTOR GENERAL

Dated, the 8th March, 2010

Dear Narang,

Sub: Steps to be taken up to tone up administration from vigilance angle- Reg.

Attention is invited to Ministry's letter F.No. C-14011/34/99-Ad.V dated 31st January, 2000 on the above subject.

2. With a view to toning up the Vigilance Administration in the department, Ministry vide the above letter had directed the Commissioners to ensure that officers of all ranks working in sensitive formations give a daily declaration of cash carried on their person in excess of Rs. 2,000/- in a prescribed register before they enter sensitive areas. The aforesaid instructions were reiterated by this Directorate vide letter F.No. V.419/3/98 dated 13.3.06.

3. During the course of surprise checks conducted by the Vigilence Units/CBI in sensitive formations, it is observed that the Ministry's above mentioned instructions are not being implemented strictly and there appears to be lack of effective monitoring in this regard by the supervisory officers.

4. Further, in view of the increased pay packets pursuant to the implementation of the recommendations of the 6th Central Pay Commission, a need has been felt for upward revision of monetary limit for filing such declaration. Accordingly, it has been decided to revise the threshold limit of declaration from Rs.2000/- to Rs. 5,000/-. For the purpose of declaration by the officers a computerized system/manual register may be maintained and kept in the custody of an officer nominated for the purpose by the Commissioner. The Commissioners shall also devise their own methods to sensitize the officers working in sensitive formations about the need for declaration of cash if carried in person in excess of Rs. 5,000/-. It may be made amply clear to the officers that failure to declare such cash shall lead to the rebuttable presumption that the cash possessed may have been obtained by them as illegal gratification unless a satisfactory explanation is offered.

5. The supervisory officers may also be held responsible for non-maintenance of cash declaration registers in the sensitive formations under their respective charges. Periodic checks may also be carried out by supervisory officers to ensure implementation of these instructions. A suitable note regarding these checks may also be entered in the cash declaration register.

With best wishes

Yours sincerely,

Jasdeep V. Singh 5/3/2010

(JASDEEP V. SINGH)

Shri G.S.Narang,
Chief Commissioner of Central Excise,
Delhi Zone, C.R.Building,
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