

The Powers and Duties of the Officers and Employees

The powers and duties of the officers are defined in the Central Excise Act, 1944, Finance Act 1994, CGST Act, 2017 & IGST Act, 2017 and their Rules made there under, which are available in public domain.

(a) The cadre wise powers and duties are listed below :

Principal Commissioner/ Commissioner: The Principal Commissioner/ Commissioner is the Head of the Commissionerate. He/She has both Executive powers and Quasi Judicial powers. He/She is mainly responsible for working and performance of the Commissionerate. He/She shall ensure the collection of targeted revenue every year and shall report to the Pr. Chief Commissioner/Chief Commissioner. The Commissionerate is subject to inspection by the CBIC, Zone, Directorate of Inspection and Accountant General. He/She is also responsible for the proper conduct of the Officers working in the Commissionerate by exercising the powers conferred with him/her. He/She is the administrative Head of the Group-B & C officers in the Commissionerate. Formulation of transfer policy and transfer and posting of officers within the Commissionerate are dealt with from his office. He/She acts as a member of the Committee of Pr. Commissioners/Commissioners constituted for the purpose of review of Orders passed by the officers rank below to him.

Additional Commissioner/ Joint Commissioner: The Additional Commissioner/ Joint Commissioner has also both Executive powers and Quasi Judicial powers. He/She is mainly entrusted with the duty of overall supervision of the working and performance of the various Divisions and Sections allotted to him. He/She assists Pr. Commissioner/Commissioner in exercising supervision over the Commissionerate.

Deputy Commissioner/ Assistant Commissioner: The Deputy Commissioner/ Assistant Commissioner has also both Executive powers and Quasi Judicial powers. They are posted at Hdqrs. level and Division level. He/She is the Head of the Division. At Hdqrs level, they assist their ADC/JC in exercising supervision over their charge. He/She is mainly entrusted with the duty of overall supervision of the working and performance of the various ranges under his charge. He/She is the competent authority of Provisional Assessment and Sanctioning of rebate/refund claims.

Superintendent : The Superintendent has also both Executive powers and Quasi Judicial powers. They are posted at Hdqrs. level, Division level and range level. He/She is the Head of the Range. He/She is mainly responsible for working and performance of the Range. At Division level and at Hdqr Level, they assist their AC/DC in exercising supervision over their charge.

Besides the above Gazetted officers, there are Inspectors Group 'B' (Non-Gazetted) executive officers for assisting the Superintendent in their work. There are also officers in the cadre of Executive Assistant, Tax Assistant and Ministerial cadre for assistance of above officers at various levels of work.

The work of the office of the Principal Commissioner is distributed among various Sections which are as under:

- Intra Commissionerate transfer of Gr. 'B' (Non-Gazetted) & Gr. 'C' (Drivers) within / outside zone.
- Transfer and Posting of Gr. 'A' & 'B' Officers and Ministerial Staff.
- Transfer and Posting of Drivers.
- Misc. correspondence regarding Estt. Matter.

- Monthly Disposition List of officers/ Staff.
- Monthly Administrative Report.
- Leave of Addl. / Joint / Dy. / Asst. Commissioners / Superintendent/ Inspectors and other staff in the Commissionerate.
- Nomination of officers for Training conducted by NACIN, DGHRD etc.
- Compilation of miscellaneous information relating to SC /ST /OBC/PH.
- All correspondence related to Casual Labour with temporary status.
- Misc. correspondence regarding Adm. Matter
- Misc. correspondence regarding Office building
- Consideration of expenditure budget proposal of the Commissionerate.
- CAT cases filed by the employees in service matter.
- Correspondence relating to pension.
- Monitoring of House and Building allowance.
- The work related to Expenditure Budget Estimates.
- All administrative correspondence related to GST.
- Misc. correspondence regarding Accounts Matter.
- Examination of reference from CCO/ Board / TRU relating to Classification, Review of Duty/Tax structure and furnishing of views / comments in this regard.
- Circulation of Important Circulars and Instructions received from the CCO and ensuring the proper compliance thereof.
- The compliance of Budgetary Instruction, Implementation of Budgetary changes.
- Examination of references from Trade / Trade Associations relating to their grievances and issuance of necessary directions / guidance to the Trade as well as field formations.
- Monitoring and Implementation of Citizen Charter among the field formation of the zone and submission of the reports to the CCO.
- Timely submission of periodical reports to the CCO.
- To get inquire / investigate various complaints / representations received from the Trade, Public, Staff; D.G. Vigilance Office, Board / Ministry and submission of reports to the higher authorities.
- Compilation of various reports / information received from the Division/ Branches and its submission to the CCO.
- Processing of cases pertaining to RDA proceeding received from CBI.
- Scrutiny of Order-In-Original /Appeals passed in disciplinary proceeding cases.
- Circulation of Instructions / Orders received from CCO/D.G. Vigilance / Board / Ministry to lower formations relating to vigilance matters.
- Scrutiny and disposal of Appeal cases.
- All work related to CPGRAMS
- Processing of files pertaining to No Objection Certificate for obtaining passport, visa, permission for foreign visit in respect of Officers.
- Processing of files pertaining to No Report/Review Certificate.
- Circulation of Instructions / Orders received from D.G. Vigilance / Board / Ministry to lower formations relating to confidential matters.
- RTI Application & Appeals filed under RTI Act, 2005.
- Monitoring of
 - Revenue related periodical / Ad-hoc reports.
 - Performance in key area of Revenue.
 - i) Arrears of Revenue.
 - ii) Performance in Adjudication.

- iii) Call Book Cases.
- iv) Provisional Assessment.
- v) Anti-evasion performance.

- Anti-evasion related reports / information.
- Preparation of informative Brochures.
- Parliament Questions.
- Result Framework Document Reports (RFD).
- Monitoring of weekly / monthly E-filing.
- Monthly write-off report.
- Preparation of minutes of meetings.
- Miscellaneous reports relating to Audit work.
- Scrutiny of prosecution proposals received.
- Cases related to Compounding of Offences.
- Monitoring of Supreme Court / High Court cases, particularly in respect of cases involving high stake of Revenue.
- Monitoring of the work relating to appointment of Special Public Prosecutors and High fee Counsel in the Commissionerates of the zone.
- Circulation of Board's instructions on legal matters.
- Timely submission of periodical reports and ad-hoc reports.
- Half yearly report of references made to High Court.
- Examination of proposals received with regard to review of CESTAT / High court Order's on merits for acceptance or otherwise and granting concurrence to the proposals so received.
- Inspection of Commissionerates selected by DGPM.
- Scrutiny of Inspection Notes received from various formations / received from DGICCE.
- Correspondence and Reports relating to Tax Arrears.
- Migration of Units wrongly Mapped
- Mapping of CGST officers under GST Network.