

The procedure followed in the decision making process, including channels of supervision and accountability.

The CGST Noida Commissionerate is headed by the Pr. Commissioner. The Pr. Commissioner is assisted by Additional/Joint Commissioner, Deputy/Assistant Commissioner, Superintendents, Inspectors and Tax Assistant in the office.

Decision Making Process:

Office of the Principal Commissioner of CGST & Central Excise is the final decision making authority with regard to disputes regarding levy and collection of Central Excise Duty / Service Tax in his/her jurisdiction.

A case/issue/matter is seen at the inward dispatch stage by an Officer not below the Rank of Superintendent of Central Excise. It is assigned to the concerned internal branch/Officer who takes up for examination and processing. The issue, facts, provisions of law with suggested solution are proposed after due process by the Superintendent of Central Excise /GST or Administrative Officer assisted in the work by respective staff; the pros and cons are weighed by an in depth study of the relevant provisions of law including case laws. Detailed File Notes are drawn and put up to the concerned Officer for his decision/direction. In certain cases, where the issue involved is beyond the scope of the written Rules, Sections, like Policy matter or issue requiring amendment to law, the matter is brought to the notice of the Central Board of Indirect Taxes and Customs, New Delhi through the Chief Commissioner for clarification/ decision. All decisions taken are communicated to the concerned parties.

Channels Of Supervision:

The first Supervisory Officer is the Superintendent / Administrative Officer and the highest Supervisory Officer is Principal Commissioner. The overall Control / Supervisory power is vested with the Principal Commissioner.

Accountability:

All officers from the lowest rank of Sepoy to the highest rank of Principal Commissioner is accountable for the responsibility entrusted to him/ her.