

CBEC's Annual Action Plan 2016-17

Key areas and strategies:

A. Revenue mobilization:

- A1. Pending investigations
- A2. Adjudication
- A3. Call Book
- A4. Appeal
- A5. Prosecution proceedings
- A6. Tax Arrears Recovery
- A7. Finalization of Provisional Assessment in Customs
- A8. Monitoring of bonds.
- A9. Monitoring of fulfillment of Export obligation

B. Promoting ease of doing business:

- B1. Refunds/ Rebates
- B2. Drawback
- B3. Annual review of the exemption notifications, circulars and instructions and subject-wise indexation/ consolidation
- B4. Enhancing the service delivery standards
- B5. Dispute management for reducing litigation

C. Administration

- C1. Implementation of Biometric Attendance Monitoring System.
- C2. Finalization of pending vigilance inquiries (Group B & C officers.)

A. Revenue Mobilization

A.1. Investigation:

Investigation of duty/ tax evasion is one of the key areas of work undertaken by any Revenue Authority. This is more so in respect of the CBEC which collects about half of the nation's total tax revenue. Since substantial amount of revenue is locked up in cases under investigation, it is essential to complete the investigation in a time-bound manner for initiating appropriate measures to realize the duty/ tax (either not paid or short paid) and for imposition of penalty which may act as a deterrent for tax evaders.

Status of cases pending Investigation –

Age-wise breakup of **Customs cases** pending investigation (as on 01.04.2016) is as under:

	Number	Revenue involved (Rs. In Lakh)	Age-wise breakup (number)			
			Less than 6 months	6 months to 12 months	1year to 2 years	More than 2 years
DRI*	769	807474.1	342	143	138	146
Commissionerates	NA	NA	NA	NA	NA	NA
TOTAL**	8695	383801.8	5212(60 %)	2776 (32%)	470 (5%)	237 (3%)

(* Data provided by DRI, **Data taken from DRI-CUS-3A & DRI-CUS-3B, March 2016)

Age-wise breakup of **Central Excise cases** pending investigation (as on 01.04.2016) is as under:

	Number	Revenue involved (Rs. In Lakh)	Age-wise breakup (number)			
			Less than 6 months	6 months to 12 months	1year to 2 years	More than 2 years
DGCEI	416	205308.87	197	97	109	13
Commissionerates	1760	128995.63	866	350	374	170
TOTAL	2176	334304.50	1063 (49%)	447 (21%)	483 (22%)	183 (8%)

(* Data provided by DGCEI)

Age-wise breakup of the **Service Tax cases** pending investigation (as on 01.04.2016) is as under:

	Number	Revenue involved (Rs. In Lakh)	Age-wise breakup (number)			
			Less than 6 months	6 months to 12 months	1year to 2 years	More than 2 years
DGCEI	1163	500617.42	605	271	271	16
Commissionerates	6923	438120.52	3161	1623	1344	795
TOTAL	8086	938737.94	3766 (47%)	1894 (23%)	1615 (20%)	811 (10%)

(* Data provided by DGCEI)

From the above tables, it is evident that 8% of the total Customs cases involving Customs duty of Rs. 3838 Crore, 30% of the total Central Excise cases involving Central Excise duty of Rs. 3343 crore and 30% of the total Service Tax cases involving Service Tax of Rs. 9387 crore, are pending investigation for more than one year.

Action Plan

Since substantial revenue is locked up in cases pending investigation, it is necessary to finalize the investigation of these cases expeditiously and make efforts so that at any point of time, no investigation is pending completion for more than one year. Accordingly, for this key area, the action plan for 2016-17 shall be:

1. Finalization of all cases pending investigation for more than two years by 31.12.2016, so that as on 01.01.2017, there is no case in the category of more than two years; and
2. Finalization of all cases pending investigation for more than one year by 31.03.2017, so that as on 01.04.2017, there is no case in the category of more than one year.

Action Owner: DRI, DGCEI, CIU/SIIB Sections of Custom Houses, Anti-Evasion Wings of Central Excise & Service Tax Commissionerate.

A.2. Adjudication:

As on 01.04.2016 the pendency of Customs, Central Excise & Service Tax cases for adjudication is as under:

Status of Pendency-

CUSTOMS

(Rs. in Lakh)

Sl. No.	Adjudicating Authority (Designation & Name)	Pendency		Age wise break-up of pendency (No.)			
		No.	Amt.	< 3 mths	3-6 mths	6-12 mths	Above 1 year
1	Commissioner	1283	766042.8	276	116	287	604
2	ADC / JC	3980	110727.33	1035	852	936	1157
3	DC / AC	2979	62096.85	1947	357	404	271
	TOTAL	8242	938866.98	3258	1325	1627	2032

[source DPM-CUS-1A, Feb 2016]

CENTRAL EXCISE

(Rs. in Lakh)

Sl. No.	Adjudicating Authority	Pendency		Age wise break-up of pendency (No.)			
		No.	Amt.	< 3 mths	3-6 mths	6-12 mths	Above 1 year
1	Commissioner	5059	2788159.52	1815	676	1499	1069
2	ADC / JC	7276	126196.64	2698	1255	1787	1536
3	DC / AC	5849	20928.67	3135	1110	882	722
4	Superintendent	4833	240.98	3006	957	560	310
	TOTAL	23017	2935525.81	10654	3998	4728	3637

[source DPM-CE-1A, March 2016]

SERVICE TAX

(Rs. in Lakh)

Sl. No.	Adjudicating Authority	Pendency		Age wise break-up of pendency (No.)			
		No.	Amt.	< 3 mths	3-6 mths	6-12 mths	Above 1 year
1	Commissioner	8988	7408884.01	1077	1766	1590	4555
2	ADC / JC	10561	185049.30	2404	2742	2361	3054
3	DC / AC	7250	25602.19	3121	2258	1146	725
4	Superintendent	3654	179.91	2287	633	481	253
	TOTAL	30453	7619715.41	8889	7399	5578	8587

[source DPM-ST-1A, March 2016]

It is seen that 15330 cases (about 25% of the total number), involving duty /tax of Rs 109629 Crores (>95% of the total amount) are pending with Commissioners.

Action Plan:

1. No case should be pending for adjudication beyond one year as on 31.03.2017.
2. The cases pertaining to superintendents involve a relatively smaller amount of duty. The Commissioners may distribute these cases amongst superintendents for expeditious disposal.
3. No case of superintendent's competency should be pending for adjudication beyond 6 months as on 31.03.2017.
4. Considering that about 25% of the total cases involving 95% of the revenue are pending adjudication at the Commissioner level, the Zonal Chief Commissioners should redistribute cases amongst the Commissioners in their Zone.
5. Mid-year targets were also to be set for the Supdts and AC/DCs. It was noted that the proposal to enhance the monetary limit of adjudication from the current levels was already under consideration by the Legal wing. Further, the Board decided that the policy wings of the Board may examine whether adjudication powers could be assigned to those Commissioners who had been assigned the charge of Audit Commissionerates.

Action Owners: All Adjudicating/ Reviewing Authorities.

A.3.Call Book:

Status of Pendency-

(Rs. in lakh)

CUSTOMS

ADJUDICATING AUTHORITY	PENDENCY IN NUMBER	AMOUNT OF DUTY INVOLVED	AGE WISE BREAK UP OF PENDENCY				
			< 3 MONTHS	3- 6 MONTHS	6-12 MONTHS	1-2 YEARS	> 2 YEARS
COMMISSIONER	1026	467309.14	88	69	160	336	373
ADDL./JT COMMISSIONER	1069	23488.56	114	135	296	230	294
DY./ASTT.COMMISSIONER	2895	85328.04	278	61	253	441	1862
TOTAL	4990	576125.74	480	265	709	1007	2529

[source DPM-CUS-3A, Feb, 2016]

Reasons for pending Customs Call Book Cases	NO OF CASES PENDING	AMOUNT INVOLVED	AGE WISE BREAK-UP OF PENDENCY				
			< 3 MONTHS	3-6 MONTHS	6-12 MONTHS	1-2 YEARS	> 2 YEARS
CASES IN WHICH DEPARTMENT HAS GONE IN APPEAL TO THE APPROPRIATE AUTHORITY	3221	202356.7	323	170	574	547	1666
CASES WHERE INJUNCTION HAS BEEN ISSUED BY SC/HC/TRIBUNAL ETC.	367	240148.36	11	12	48	179	116
CASES WHERE CERA AUDIT OBJECTIONS ARE CONTESTED	1093	38429.77	48	15	52	184	792
CASES WHERE BOARD HAS SPECIFICALLY ORDERED THE CASE TO BE KEPT IN CALL BOOK/OTHERS	207	77264.8	55	42	8	85	17
CASES WHERE PARTIES HAD FILED APPLICATIONS IN SETTLEMENT COMMISSION, WHICH ARE PENDING	102	17925.48	36	26	16	15	9
TOTAL	4990	576125.11	473	265	698	1010	2600

[source DPM-CUS-3B, Feb, 2016]

CENTRAL EXCISE

ADJUDICATING AUTHORITY	PENDENCY IN NUMBER	AMOUNT OF DUTY INVOLVED	AGE WISE BREAK UP OF PENDENCY				
			< 3 MONTHS	3- 6 MONTHS	6-12 MONTHS	1-2 YEARS	> 2 YEARS
COMMISSIONER	11512	6145995.8	1009	597	846	2100	6960
ADDL./JT COMMISSIONER	12131	224929.23	1034	516	833	1807	7941
DY./ASTT.COMMISSIONER	11656	54801.93	1180	596	754	2190	6936
SUPERINTENDENT	735	289.54	100	129	46	165	295
TOTAL	36034	6426016.5	3323	1838	2479	6262	22132

[source DPM-CE-3A, March, 2016]

Reasons for pending Call Book Cases	NO OF CASES PENDING	AMOUNT INVOLVED	AGE WISE BREAK-UP OF PENDENCY				
			< 3 MONTHS	3-6 MONTHS	6-12 MONTHS	1-2 YEARS	>2 YEARS
CASES IN WHICH DEPARTMENT HAS GONE IN APPEAL TO THE APPROPRIATE AUTHORITY	27582	4407307.7	2331	1503	2010	4990	16695
CASES WHERE INJUNCTION HAS BEEN ISSUED BY SC/HC/TRIBUNAL ETC.	1469	326599.94	419	98	71	197	685
CASES WHERE CERA AUDIT OBJECTIONS ARE CONTESTED	6338	1507506.4	450	207	331	1004	4340
CASES WHERE BOARD HAS SPECIFICALLY ORDERED THE CASE TO BE KEPT IN CALL BOOK/OTHERS	362	189515.66	26	7	16	19	294
CASES WHERE PARTIES HAD FILED APPLICATIONS IN SETTLEMENT COMMISSION, WHICH ARE PENDING	133	14342.83	51	9	14	33	26
TOTAL	35884	6445272.6	3277	1824	2442	6243	22040

[source DPM-CE-3B, March, 2016]

SERVICE TAX

ADJUDICATING AUTHORITY	PENDENCY IN NUMBER	AMOUNT OF S.TAX INVOLVED	AGE WISE BREAK UP OF PENDENCY				
			< 3 MONTHS	3- 6 MONTHS	6-12 MONTHS	1-2 YEARS	MORE THAN 2 YEARS
COMMISSIONER	4076	3323655.3	599	267	397	637	2176
ADDL./JT COMMISSIONER	4978	80740.01	507	163	402	774	3132
DY./ASTT.COMMISSIONER	7053	11094.4	513	407	693	2310	3130
SUPERINTENDENT	147	24.96	8	0	3	61	75
TOTAL	16254	3415514.7	1627	837	1495	3782	8513

[source DPM-ST-3A, March, 2016]

Reasons for pending Call Book Cases	NO OF CASES PENDING	AMOUNT INVOLVED	AGE WISE BREAK-UP OF PENDENCY				
			< 3 MONTHS	3-6 MONTHS	6-12 MONTHS	1-2 YEARS	> 2 YEARS
CASES IN WHICH DEPARTMENT HAS GONE IN APPEAL TO THE APPROPRIATE AUTHORITY	11236	2092297.4	1235	576	1186	2735	5503
CASES WHERE INJUNCTION HAS BEEN ISSUED BY SC/HC/TRIBUNAL ETC.	1950	238547.13	130	178	151	687	807
CASES WHERE CERA AUDIT OBJECTIONS ARE CONTESTED	2825	975003.24	181	60	139	299	2160
CASES WHERE BOARD HAS SPECIFICALLY ORDERED THE CASE TO BE KEPT IN CALL BOOK/OTHERS	110	163043.19	14	8	5	27	55
CASES WHERE PARTIES HAD FILED APPLICATIONS IN SETTLEMENT COMMISSION, WHICH ARE PENDING	122	23358.3	58	20	14	19	10
TOTAL	16243	3492249.2	1618	842	1495	3767	8535

[source DPM-ST-3B, March, 2016]

Board vide Circular No. 1028/16/2016-CX dt. 26.04.2016 has clarified that all such cases shall be taken out of Call Book and adjudicated where:-

(i) The issue involved has either been decided by Hon'ble Supreme Court or Hon'ble High Court and such order of the Hon'ble High Court has attained finality or,

(ii) Board has issued new instruction or circular clarifying the issue involved, subsequent to issue of the order to transfer the case to the Call Book.

A separate direction to take such cases out of the Call Book should not be awaited from the Board. This clarification applies to cases involving Central Excise duty, Customs duty and Service Tax.

Further as regards SCNs issued on the basis of CERA/CRA objections, Board has issued detailed guidelines vide Circular No. 1023/11/2016-CX dt. 08.04.2016. Para 3 of the said Circular states that one of the reasons for pendency in adjudication of CERA/CRA objection is the lack of mechanism for periodic reconciliation of the status of audit objections. Board has decided that a quarterly coordination meeting would be held in each of the Zones by the officers of the revenue department with the officers of CAG to ensure that the list of audit objections, replies given by revenue and final view taken by CERA/CRA can be discussed. **Chief Commissioner shall identify a nodal officer, [preferably Additional Commissioner/ Joint Commissioner, CCU] to coordinate and attend such meetings.** An audit objection is considered settled when the views of CERA/CRA and revenue converge due to either CERA/CRA dropping the audit objection or revenue admitting the audit objection. **Para 4.3 of the said Circular provides that the procedure of transferring the show cause notice arising out of CAG objection to call-book has been discontinued and in future no such show cause notice should be transferred to call-book.**

Action Plan

1. Mapping of all Call Book cases in detail in excel format for monthly monitoring by Commissioners-Exercise to be completed by 30.06.2016.

2. Holding of quarterly coordination meetings between Zones and CAG officers for Call Book cases pertaining to audit objections to be ensured by nodal officer in this regard.

3. Call Book cases pertaining to Audit objections should be decided on the basis of Circular No. 1023/11/2016-CX dt. 08.04.2016. All such cases where department does not agree with the audit objection should be removed from Call Book. Review exercise to be completed by 30.06.2016.

4. Review of all Call Book cases pertaining to appeals. Where case is pending in HC or SC, **every month** the case status should be taken from JUDIS website and placed in the relevant file. Review exercise to be completed by 30.06.2016.

5. Call Book cases pertaining to Board's instruction should be dealt with in the light of Circular No. 1028/16/2016-CX dt. 26.04.2016. Review exercise to be completed by 30.06.2016.

6. No case should be in Call Book unless sufficient justification is there after review exercise, as on 31.03.2017.

Action Owners: All Adjudicating Authorities/ Zonal CCs/ Nodal officers for CERA/CRA objections.

A.4. Appeals pending with Commissioner (Appeals):

Status of Pendency

	Departmental Appeals						
	Pendency		AGE-WISE BREAK UP OF PENDENCY				
	NO	AMT in Crore	< 1 YEAR	1-3 YRS	3-5 YRS	5-10 YRS	>10 YRS
CUSTOMS	939	142	594	262	4	79	0
CENTAL EXCISE	1915	389	1252	463	174	35	9
SERVICE TAX	2619	377	1258	881	431	49	0
TOTAL	5473	908	3104	1606	609	163	9

	Party's Appeals						
	Pendency		AGE-WISE BREAK UP OF PENDENCY				
	NO	AMT in Crore	< 1 YEAR	1-3 YRS	3-5 YRS	5-10 YRS	> 10 YRS
CUSTOMS	9497	1322	7748	1633	95	20	1
CENTAL EXCISE	11835	3494	7268	3124	977	380	86
SERVICE TAX	14986	4319	6925	5412	2357	291	1
TOTAL	36318	9135	21941	10169	3429	691	88

	Total appeals						
	Pendency		AGE-WISE BREAK UP OF PENDENCY				
	NO	AMT in Crore	< 1 YEAR	1-3 YRS	3-5 YRS	5-10 YRS	MORE THAN 10 YRS
CUSTOMS	10436	1464	8342	1895	99	99	1
CENTAL EXCISE	13750	3883	8520	3587	1151	415	95
SERVICE TAX	17605	4696	8183	6293	2788	340	1
TOTAL	41791	10043	25045	11775	4038	854	97

[Sources: DLA-CUS-1, DLA-CUS-2, DLA-CE-1, DLA-CE-2, DLA-ST-1, DLA-ST-2, March 2016]

Action Plan

1. No appeal should be pending for more than 2 years as on 31.03.2017 in Service Tax. No appeal should be pending for more than 1 year in Customs and Central Excise.

2. It was also decided that mid-year target may be fixed for disposal of appeals. The Board also decided that the concept of nominating Link officer may be introduced for Commissioner (Appeals) so that the said link officer may automatically take over the appeals in cases of any vacancy. The Board directed that Commissioner (DLA) may identify cases pending over 5 years and circulate the details to the zonal Members for close monitoring.

Action Owner: All Commissioners (Appeals)

A.5. Prosecution

Prosecution is the commencement of criminal proceedings against tax evaders and if convicted by a court of law, the tax evaders may be imprisoned for a maximum period of seven years. The statutory provisions, relating to this key area of work, are resorted to as a punitive measure to deter the tax evaders including potential tax evaders.

For optimum utilization of available man power, time & resource of the Department, and for ensuring that prosecution is launched only in deserving cases (and not in cases involving low revenue, technical offences, interpretation of law etc.), the Board has issued guidelines on launching of prosecution. However, it has been observed that the provisions concerning prosecution are not being fully made use of.

Status of Pendency-

	PENDENCY	AGE WISE BREAKUP OF PENDING CASES				
		< THAN 1 YR	1-3YRS	3-5YRS	5-10 YRS	>10YRS
CUSTOMS	3853	462	360	280	482	2269
CENTRAL EXCISE	1276	113	157	149	206	651
SERVICE TAX	41	22	17	1	1	0
TOTAL	5170	597	534	430	689	2920

[source DLA- CUS -1A, DLA- CE -1A, DLA- ST -1A March 2016]

Action Plan

1. The Commissioners should monitor cases of prosecution at monthly intervals. For this purpose, the Prosecution Cell should be activated under the supervision of a DC/AC The details of each case should be compiled in excel format and monitored on monthly basis, so that information can instantly be sent to Board/ DGPM.
2. Since prosecution is normally sanctioned and launched on completion of the adjudication proceedings (except in cases where the noticees deliberately delay the adjudication proceedings), the cases where adjudication orders have already been issued but such cases have not been examined from the prosecution angle, should be carefully examined in the light of Board's guidelines on prosecution.
3. All adjudicating authorities, at the time of passing the adjudication order itself, should decide whether the case is fit for launching prosecution or not.
4. However, where, at the time of adjudication proceedings, no view has been taken on prosecution by the adjudicating authority, the adjudication wing should resubmit the file within 15 days from the date of issue of the adjudication order, to the adjudicating authority to take a view on prosecution. The Commissioner shall submit a report by 10th of every month to the Chief Commissioner, conveying whether a view on launching of prosecution has been taken or not in respect of adjudication orders issued during the preceding month.
5. In all such cases where the Commissioner is satisfied that prosecution should be launched, the investigation report should be prepared and sent to the Competent Authority within one month of

the date of issue of the adjudication order and on obtaining the sanction of the Competent Authority, criminal complaint in the appropriate court of law should be immediately filed in consultation with the Public Prosecutor. It has to be ensured that prosecution complaints in all cases where sanction has been obtained before 01.04.2016, are filed by 30.09.2016 and by 31.03.2017, there should not be a gap of more than two months between receipt of sanction and filing of complaint.

6. Circular no. 1018/6/2016-CX dated 29.02.2016 suggests considering for withdrawal Central Excise prosecution cases involving duty amount less than Rs. five lakhs and undergoing prosecution in the courts for more than fifteen years. Commissioners should review all these cases for withdrawal by 30.09.2016.

7. The Board decided that the field formations may be advised that they can examine and forward proposal to appoint Special Public Prosecutor, provided they meet the eligibility criteria as laid down.

Action Owner: All Executive Commissioners of Customs, Central Excise & Service Tax, Pr. ADGs/ADGs in DRI/DGCEI.

A.6. Arrears of Revenue

Status of Pendency of Recoverable Arrears

	Total Pendency		AGE WISE BREAK-UP (Amt. in Rs. Crore)									
			1 YEAR OR BELOW		OVER 1 YEAR BUT LESS THAN 2 YEAR		OVER 2 YEARS BUT LESS THAN 5 YEAR		OVER 5 YEARS BUT LESS THAN 10 YEAR		OVER 10 YEARS	
	NO	AMT	NO	AMT	NO	AMT	NO	AMT	NO	AMT	NO	AMT
CUS	27076	4568	6604	982	3034	429	4919	871	5867	1573	6652	712
CE	12180	7750	2272	1083	609	535	1476	1865	3003	2822	4820	1443
ST	34973	2658	3995	1100	3775	526	8930	769	15081	234	3192	28
TOTAL	74229	14977	12871	3166	7418	1491	15325	3505	23951	4629	14664	2184

[source TAR-ST-4, TAR-CE-4, and TAR-CUS-4 for the month of March 2016]

Action Plan

1. All arrears case wise should be compiled in excel format for detailed monitoring by Executive Commissioners and Chief Commissioners. Action to be completed by 30.06.2016.
2. All arrears more than 2 years old which have attained finality and all efforts have not resulted into realization, should be examined as per extant instructions regarding write off.
3. However, the Board noted that the Chief Commissioners/Commissioners were not exercising the write off powers as per the extant instructions. This has to be monitored closely by the DG(DGPM). Further, the Board decided that arrears of revenue were an area which was not receiving adequate attention from the field formations. It was also opined that the recoverable area figures is large, whereas by fixing smaller targets for recovery, the efforts for recovering the recoverable arrears is being discouraged.

Action Owner: All Chief Commissioners of Customs, Central Excise & Service Tax and CC (TAR)

A.7. Provisional Assessment

Status of Pendency

CUSTOMS

At the end of February, 2016, there were 84067 cases at all India level with an age-wise breakup as under:-

BREAKUP OF PENDENCY (Rs. in Lakhs)							
0-6 MONTHS		6-12 MONTHS		1-2 YEARS		MORE THAN 2 YEARS	
NO.	AMT.	NO.	AMT.	NO.	AMT.	NO.	AMT.
24686	5305692.8	13063	2819648.6	18930	4373701.2	27388	11685903

[Source: MPR DPM-CUS-5A of Feb, 2016]

REASONS FOR PENDENCY FOR PROVISIONAL ASSESSMENT	BREAKUP OF PENDENCY							
	0-6 MONTHS		6-12 MONTHS		1-2 YEARS		MORE THAN 2 YEARS	
	NO.	AMT.	NO.	AMT.	NO.	AMT.	NO.	AMT.
1	2	3	4	5	6	7	8	9
PENDING DUE TO SVB INVESTIGATION	4196	842389.82	3830	712401.23	6809	1071277.09	9853	2792977.37
DOCUMENTS NOT RECEIVED	7689	1433932.37	2451	864133.95	2333	892832.86	2320	1312781.11
AWAITING FOR TEST REPORTS	5247	849347.45	1677	448165.69	1846	582581.47	2832	840534.67
PROJECT IMPORT (WAITING FOR 'END USE')	607	94971.61	274	134640.20	485	416710.99	683	454918.67
REQUEST BY ASSESSEE	274	1153921.46	191	32626.25	462	27570.66	894	118563.08
OTHERS	6592	857855.72	3966	620650.52	6994	1382528.14	10806	6166062.02

[Source: MPR DPM-CUS-5B of Feb, 2016]

It is pertinent to mention that there is no reason for Provisional Assessment to be pending for want of test reports beyond 6 months.

Central Excise

At the close of March, 2016, there were 283 cases at all India level with an age-wise breakup as under:-

BREAKUP OF PENDENCY (Rs. in Lakhs)							
0-6 MONTHS		6-12 MONTHS		1-2 YEARS		MORE THAN 2 YEARS	
NO.	AMT.	NO.	AMT.	NO.	AMT.	NO.	AMT.
132	13317.32	81	1500.26	41	5365.1	29	3687.76

[Source: MPR DPM-CE-5 of March, 2015]

Service Tax

At the close of March, 2016, there were only 8 cases pending at all India level.

BREAKUP OF PENDENCY								(Rs. in Lakhs)
0-6 MONTHS		6-12 MONTHS		1-2 YEARS		MORE THAN 2 YEARS		
NO.	AMT.	NO.	AMT.	NO.	AMT.	NO.	AMT.	
0	0	3	12881	1	1450	4	2300.17	

[Source: DPM -ST-5 of March, 2016]

The pendency in provisional assessment is negligible in Service Tax and Central Excise cases compared to Customs, where about 46318 cases are pending for more than one year. Total revenue involved in these cases is Rs. 160596 Crore approx.

Action Plan

Disposal of -

1. All cases which are pending for more than 2 years on account of SVB investigations by 31.03.2017.
2. All cases which are pending for more than 1 year due to non-receipt of test reports by 30.09.2016 and those pending for more than 6 months for non-receipt of test report by 31.03.2017.
3. At-least 50% cases which are pending for more than 1 year on account of 'other' reasons by 31.03.2017.

Action Owner: All Commissioners/ Zonal Chief Commissioners.

A.8. Monitoring of Bonds in Customs

Status of Pendency:

(duty in Rs. lakh)

Category	Pendency		BREAK-UP OF PENDENCY AT THE END OF THE MONTH						
			< 1 MONTHS	1-3 MONTHS	3-6 MONTHS	6-12 MONTHS	1-2 YEARS	2-3 YEARS	ABOVE 3 YEARS
END USE BONDS	NO.	25186	1629	6967	4007	5737	3555	2294	997
	DUTY INVOLVED	728171.77	20116.53	123638.38	89227.69	126122.66	91393.68	58921.63	218751.2
MISCELLANEOUS BOND	NO.	11428	1299	2790	1442	1745	1094	822	2236
	DUTY INVOLVED	4583534.4	81170.38	477731.85	205459.58	385466.13	185574.38	891335.1	2356797
PD BONDS	NO.	62878	1878	9045	6354	9603	14731	8005	13262
	DUTY INVOLVED	18281009	571739.49	2068429.2	1534079.6	2360897	4097020.1	2273260.6	5375583.4
TEST BONDS	NO.	28403	1925	5507	4334	4444	4980	3462	3751
	DUTY INVOLVED	2499771.4	161717.15	203733.98	123080.01	475794.9	388508.53	374659.09	772277.78
UNMATCHED TRANSIT BONDS	NO.	10235	1913	7501	529	162	78	33	19
	DUTY INVOLVED	42672.7	10221.47	10918.98	2096.77	2466.85	861.74	85.9	16020.99
WAREHOUSING BONDS	NO.	43517	4873	16917	8554	7956	2328	966	1923
	DUTY INVOLVED	4191122.7	325319.23	1357680.6	744751.12	794509.5	417555.32	170338.79	380968.15
TOTAL	NO.	181647	13517	48727	25220	29647	26766	15582	22188
	DUTY INVOLVED	30326282	1170284	4242133	2698695	4145257	5180914	3768601	9120399

[source: DPM-CUS-7, Feb 2016]

Action Plan

1. There is no reason for test reports to be pending beyond 1 year. All cases of test bonds pending for more than 1 year should be brought to Zero by 30.09.2016. and those pending for more than 6 months by 31.03.2017.
2. All cases of unmatched transit bonds pending for more than 6 months should be brought to Zero by 30.09.2016.
3. All cases of Warehousing Bonds pending for more than 2 years to be brought to Zero by 31.03.2017.

Action Owner: All Commissioners of Customs/ Zonal Chief Commissioners of Customs.

A9. Monitoring of fulfillment of Export obligation

1. Status of Pendency in EPCG

[source: DPM-CUS-11, Feb 2016]

YEAR OF REGISTRATION OF LICENSE	NO. OF LICENSES REGISTERED	NO. OF CASES WHERE EXPORT OBLIGATION(E O) FULFILLED		NO. OF CASES WHERE TIME TO PRODUCE EVIDENCE OF EO FULFILLMENT IS NOT OVER [NOT INCLUDING 3(B)]	NO. OF CASES WHERE TIME TO PRODUCE EVIDENCE OF EO FULFILLMENT IS OVER [NOT INCLUDING 3(B)]	STATUS OF CASES INDICATED IN COLUMN 5				STATUS OF CASES INDICATED IN COLUMN 6C(II)		
						NO. OF CASES WHERE ACTION NOT YET INITIATED	NO. OF CASES WHERE ADJUDICATION ORDER PASSED IN THE ZONE	NO. OF CASES WHERE NOTICE ISSUED IN THE ZONE '(IN TERMS OF BOND OR UNDERTAKING) TO IMPORTER, BUT NOT ADJUDICATED	NO. OF CASES PENDING WITH RLA OF DGFT	NO. OF REMAINING CASES		
											DURING THE MONTH	UPTO THE MONTH
1	2	3(A)	3(B)	4	5	6(A)	6(B)(I)	6(B)(II)	6(C)(I)	6(C)(II)	7(A)	7(B)
1994-95	876	728	728	0	148	12	120	120	4	16	15	1
1995-96	919	782	782	0	137	9	32	32	86	96	92	4
1996-97	1128	866	866	7	255	73	26	26	131	156	152	4
1997-98	1633	1331	1331	17	285	116	38	38	115	131	104	27
1998-99	1486	1191	1191	20	275	81	57	57	123	137	114	23
1999-00	1769	1487	1487	49	233	72	70	70	77	91	62	29
2000-01	2163	1790	1790	53	320	70	62	62	180	188	152	36
2001-02	2598	2083	2083	86	429	128	96	96	181	205	76	129
2002-03	4370	3330	3330	138	902	310	30	30	457	562	409	153
2003-04	6349	4718	4718	184	1447	441	83	83	653	923	665	258
2004-05	9057	6386	6386	272	2399	517	160	160	1162	1722	1296	426
2005-06	11032	6828	6828	454	3750	1015	285	285	1727	2450	1530	920
2006-07	12410	6607	6607	2259	3544	1801	484	484	554	1259	722	537
2007-08	12735	5664	5664	6400	671	642	4	4	25	25	0	25
2008-09	13074	4558	4558	7993	523	523	0	0	0	0	0	0
2009-10	14628	4512	4512	9320	796	795	0	0	1	1	0	1
2010-11	15857	4849	4849	10094	914	914	0	0	0	0	0	0
2011-12	16336	3765	3765	11545	1026	1026	0	0	0	0	0	0
2012-13	14304	2626	2626	10645	1033	1033	0	0	0	0	0	0
2013-14	19992	2186	2186	16468	1338	1218	0	0	83	120	0	120
2014-15	14220	1813	1813	10687	1720	1720	0	0	0	0	0	0
2015-16	221559	19451	176756	43124	1679	206	0	22	1289	1451	18	1433

2. Status of Pendency in AA/DFIA

[source: DPM-CUS-12, Feb 2016]

YEAR OF REGISTRATION OF LICENSE	NO. OF LICENSES REGISTERED	NO. OF CASES WHERE EXPORT OBLIGATION(EO) FULFILLED		NO. OF CASES WHERE TIME TO PRODUCE EVIDENCE OF EO FULFILLMENT IS NOT OVER [NOT INCLUDING 3(B)]	NO. OF CASES WHERE TIME TO PRODUCE EVIDENCE OF EO FULFILLMENT IS OVER [NOT INCLUDING 3(B)]	STATUS OF CASES INDICATED IN COLUMN 5					STATUS OF CASES INDICATED IN COLUMN 6C(II)	
		DURING THE MONTH	UPTO THE MONTH			NO. OF CASES WHERE ACTION NOT YET INITIATED	NO. OF CASES WHERE ADJUDICATION ORDER PASSED IN THE ZONE		NO. OF CASES WHERE NOTICE ISSUED IN THE ZONE (IN TERMS OF BOND OR UNDERTAKING) TO IMPORTER, BUT NOT ADJUDICATED	NO. OF CASES PENDING WITH RLA OF DGFT	NO. OF REMAINING CASES	
							DURING THE MONTH	UPTO THE MONTH				6(B)(I)
1	2	3(A)	3(B)	4	5	6(A)	6(B)(I)	6(B)(II)	6(C)(I)	6(C)(II)	7(A)	7(B)
1991-92	0	0	0	0	0	0	0	0	0	0	0	0
1992-93	0	0	0	0	0	0	0	0	0	0	0	0
1993-94	2002	1975	1975	0	27	0	27	27	0	0	0	0
1994-95	1917	1899	1899	0	18	0	18	18	0	0	0	0
1995-96	6018	5818	5818	0	200	0	24	24	176	176	2	174
1996-97	10237	9201	9201	6	1030	85	27	27	902	918	20	898
1997-98	10375	9012	9012	4	1359	341	52	52	947	966	63	903
1998-99	10429	9249	9249	7	1173	363	63	63	733	747	42	705
1999-00	11717	10331	10331	30	1356	350	82	82	900	924	60	864
2000-01	12507	11235	11235	41	1231	398	72	72	732	761	57	704
2001-02	10215	9128	9128	72	1015	502	54	54	345	459	83	376
2002-03	11475	9978	9978	146	1351	673	86	86	468	592	126	466
2003-04	11624	9790	9790	595	1239	753	39	39	263	447	221	226
2004-05	13054	10759	10759	703	1592	782	76	76	584	734	459	275
2005-06	11812	9949	9949	795	1068	430	95	95	385	543	343	200
2006-07	11935	9967	9967	801	1167	444	209	209	321	514	322	192
2007-08	13269	10987	10987	1182	1100	201	206	206	385	693	402	291
2008-09	10859	8022	8022	1000	1837	190	139	139	1058	1508	795	713
2009-10	10668	6615	6615	739	3314	1117	153	153	1415	2044	1315	729
2010-11	10355	5661	5661	948	3746	717	108	108	2174	2921	2111	810
2011-12	11127	4991	4991	3430	2706	800	4	4	1393	1902	1153	749
2012-13	11246	3881	3881	4888	2477	1738	2	2	466	737	142	595
2013-14	16483	3114	3114	9177	4192	3505	1	1	59	686	57	629
2014-15	10346	1865	1865	6810	1671	1662	0	0	9	9	0	9
2015-16	563496	54608	529712	25812	7972	2830	1	24	4231	5118	30	5088

Action Plan

1. For both EPCG & AA/DFIA, no. of cases where action not initiated (column 6A) should be brought to Zero by 30.09.2016.
2. All cases where SCN issued to the importer in terms of bond or undertaking should be adjudicated by 31.03.2017.
3. Quarterly Meetings should be held with RLA of DGFT to sort out issues related to pendency of EODCs and for reconciliation wherever needed.

Action Owner: All Commissioners of Customs/ Zonal Chief Commissioners of Customs.

B. Ease of Doing Business

B.1. Refunds/ Rebates

Status of Pendency

(amount in Rs. lakh)

Central Excise: Refunds & Rebates

	Pendency		AGE-WISE BREAK UP							
			LESS THAN 3 MONTHS		3-6 MONTHS		6-12 MONTHS		OVER 1 YEAR	
	NO	AMT	NO	AMT	NO	AMT	NO	AMT	NO	AMT
Refunds	2828	232695.5	2500	92221.15	143	129923.69	115	4224.02	70	6326.64
Rebates	42889	402850.07	42205	385070.72	481	13972.61	146	1867.01	57	1939.73

[source DPM-CE-4, March 2016]

Service Tax : Refunds

Pendency		AGE-WISE BREAK UP							
		LESS THAN 3 MONTHS		3-6 MONTHS		6-12 MONTHS		OVER 1 YEAR	
NO	AMT	NO	AMT	NO	AMT	NO	AMT	NO	AMT
12243	831906.37	6376	287198.93	1567	111813.79	1460	115570.81	2840	317322.84

[source DPM-ST-4, March 2016]

Customs: Refunds

Pendency		AGE-WISE BREAK UP							
		LESS THAN 3 MONTHS		3-6 MONTHS		6-12 MONTHS		OVER 1 YEAR	
NO	AMT	NO	AMT	NO	AMT	NO	AMT	NO	AMT
15374	239051.52	14080	209171.94	859	7768.95	247	1580.09	188	20530.54

[source DPM-CUS-4, Feb 2016]

As per Section 11BB of the Central Excise Act, 1944, interest needs to be paid to the applicant if duty ordered to be refunded is not refunded within 3 months from date of receipt of application. The period of 3 months shall count from the date of receipt of all the requisite information on documents as per circular No. 130/41/95 –CX dt. 30.05.95. The letter stating the deficiencies should be issued within 48 hours of receipt of application for refund.

Action Plan

1. No Refund/ Rebate should be pending for more than 3 months at any point.
2. All existing pendency of more than 3 months old cases should be brought to zero by 30.06.2016.
3. The Board decided that in order to reduce the pendency of refund claims in Service Tax, the policy wing may examine the issue and suggest action. It was also noted that Commissioner (ST), Gurgaon had undertaken certain initiatives which had resulted in reductions of pendency of refund claims. The Board decided that the policy wing may also seek his inputs while examining the Circular for sanction of 80% of refund on provisional basis for simplifying the procedures.

Action Owner: All Commissioners/ Zonal Chief Commissioners.

B.2. Drawback

DRAWBACK		CLOSING BALANCE	AGE-WISE BREAKUP OF CLOSING BALANCE					
			< 1 MONTH	1-3 MONTHS	3-6 MONTHS	6-12 MONTHS	1-2 YEARS	>3 YEARS
AIR	NO.OF CASES	318804	133723	121492	11320	22684	15682	13903
	AMT OF DRAWBACK	306217.46	124208.03	114874.4	13777.13	21365.09	23539.17	8453.64
BRAND RATE	NO. OF CASES	72087	2086	7471	12715	17929	18729	13157
	AMT OF DRAWBACK	9554.73	7511.78	759.46	189.31	1043.09	48.56	2.53
SECTION 74	NO.OF CASES	1619	105	422	342	368	199	183
	AMT OF DRAWBACK	8199.09	1243.78	1954.68	2315.23	793.45	126.82	1765.13
TOTAL	NO .OF CASES	392510	135914	129385	24377	40981	34610	27243
	AMT OF DRAWBACK	323971.28	132963.59	117588.54	16281.67	23201.63	23714.55	10221.3

[source DPM-CUS-9, Feb 2016]

It is pertinent to mention here that Section 75A of the Customs Act, 1962 provides that interest shall be paid to the claimant where drawback payable is not paid within one month of filing of claim.

Action Plan

1. All cases of drawback pending for more than 1 year should be finalized by 30.06.2016.
2. All cases of drawback pending for more than 6 months should be finalized by 30.09.2016.
3. Drawback should be remitted within 7 days of (a) filing of manifest in the case of electronic processing of declarations and (b) filing of a paper claim in the case of manual processing for all fresh cases in FY 2016-17.

Action Owner: All Commissioners of Customs/ Zonal Chief Commissioners of Customs.

B.3. Review of Exemption Notifications

ACTION PLAN FOR REST OF THE YEAR

1. Simplifying and rationalizing tariffs – Review of exemptions.
2. Designing tariff structure to encourage value addition, income generation and job creation – based on references from Ministries, if any.
3. Correcting tariff inversion (higher duty on raw materials and lower duty on finished goods) that would support domestic manufacture and provide a level playing field to the domestic industry - based on references from Ministries, if any.
4. Review of import duty structure for agricultural products from time to time so as to take care of the interests of producers and consumers.
5. Clarifying issues so as to ensure uniformity in assessment practice and eliminate disputes and consequent litigation.

B.4. Service Delivery Standards as per Citizen's Charter

The CBEC has issued Citizen's Charter which is a declaration of its mission, vision and standards to achieve excellence in the formulation and implementation of Customs, Central Excise and Service Tax laws and procedures. The service standards laid down in the Citizens' Charter for various services are:

- Acknowledge all written communications including declarations, intimations, applications and returns immediately and in no case later than 7 working days of their receipt
- Convey decision on matters relating to declarations or assessments within 15 working days of their receipt
- Dispose of a refund claim within 3 months of receipt of a complete claim
- Remit drawback within 7 working days of,
 - filing of manifest in the case of electronic processing of declarations
 - filing of a paper claim in the case of manual processing
- Clear the goods, where the declaration relating to any consignment is complete and correct,
 - in case of exports, within 24 hours of filing of declaration
 - in case of imports, within 48 hours of filing of declaration
- Complete Central Excise registration formalities within 2 working days of receiving a complete application
- Complete examination and clearance of export consignment at factory premises within 24 hours of accepting the request
- Give minimum 15 days advance intimation before undertaking the audit of assessee's records
- Release seized documents, which have not been relied on for the issue of the show cause notice, within 30 days from the date of issue of the said notice, unless otherwise provided under the law.

These timelines were prescribed in 2008. These timelines mentioned for each of the key services are to be adhered to by each authority under CBEC responsible for providing such services to the taxpayers.

Sevottam, the latest Government initiative in this direction, is an administrative, citizen-centric measure to improve the quality of public services. The main aim is to provide good

governance and to establish systems which enable an organization to provide high quality services to its clients consistently, efficiently and effectively. Sevottam programme has three main components viz.

- (i) implementation of Citizens' Charter
- (ii) putting in place a robust public grievances redressal system and
- (iii) service delivery capability.

Sevottam symbolizes Government's intent to move from 'administration' mind set to 'service orientation' in delivery of public services. The CBEC is implementing Sevottam in phases. Implementation began in 2010, and all the 5 Commissionerates under Phase-I have been certified by BIS as Sevottam compliant. 61 formations under CBEC have already obtained the certification under Sevottam from the BIS and many others are in the process of obtaining it. However, adherence to timelines need not wait for Sevottam certification and the efforts should be made to provide services much before the prescribed timelines.

Action Plan:

1. Dispose of

- 50% of the refund claims within 1.5 months of receipt of a complete claim
- 50% of the balance refund claims within 2 months of receipt of a complete claim
- The rest of the refund claims within 3 months of receipt of a complete claim

2. Remit drawback within 3 working days of -filing of manifest in the case of electronic processing of declarations

3. Clear the goods, where the declaration relating to any consignment is complete and correct,

-in case of exports, within 3 hours of goods registration

-in case of imports, within 3 hours of duty payment in case of Air cargo & within 12 hours in case of sea cargo

4. Complete at least 50% of the Central Excise & Service Tax registration formalities within 1 working day of receiving a complete application

5. Supply relied upon documents along with the show cause notice as also return seized documents (non-RUDs) within 15 days from the date of issue of the said notice.

Action Owner: All Executive Commissioners of Customs, Central Excise & Service Tax

B.5. DISPUTE MANAGEMENT

Pendency position of Appeals (Department and Party Appeals) at various fora, as on 31.03.2016, is as under :-

Forum	As on	Department Appeals		Party Appeals		Total (Departmental + Party's) Appeals	
		No. of Appeals	Amount involved (Rs. In Cr.)	No. of Appeals	Amount involved (Rs. In Cr.)	No. of Appeals	Amount involved (Rs. In Cr.)
Supreme Court	31.03.2016	1870	8738.52	1053	4444.20	2923	13182.72
High Court	31.03.2016	6446	12539.80	8133	16576.15	14579	29115.95
CESTAT	31.03.2016	18815	26961.59	57872	135892.74	76687	162854.33
Total (Courts + CESTAT)	31.03.2016	27131	48239.91	67058	156913.09	94189	205153

Various steps have been taken to reduce appeals and help in de-clogging of indirect tax matters in the courts and other appellate fora. Instructions have been issued to field formation to strictly follow these steps, which may be taken as Action Plan for Dispute Management:-

1. Threshold limit for filing appeals in the CESTAT, High Courts and Supreme Court has been raised to Rs.10 lakhs, 15 lakhs and 25 lakhs respectively. Withdrawal of appeals filed by the Department below the threshold limit in CESTAT and High Courts. **(Instruction F.No. 390/Misc./163-2010-JC dated 17.12.2015)**
2. Withdrawal of appeals pending in CESTAT and High Courts following a Supreme Court decision which has been accepted by the Department. **(Instruction F.No. 390/Misc./67-2014-JC dated 18.12.2015)**
3. Zonal Chief Commissioners have been directed to identify the cases fit for withdrawal amongst the cases pending in appeal before CESTAT and High Courts.

(In response, field formations have identified 2051 and 5261 cases which are fit for withdrawal from High Courts and CESTAT respectively as per the threshold limits prescribed now. Applications for withdrawal in 980 and 2174 cases in High Courts and CESTAT respectively have already been filed and out of this, High Courts have

allowed withdrawal in 250 cases and CESTAT in 202 cases. **Persistent efforts in this regard have to be made.)**

4. Chief Commissioners have been instructed to take up with the Chief Justices of their respective states to set up more benches to deal with taxation matters for quicker disposal.
5. Pre Show Cause notice consultation with the assesseees at the level of Pr. Commissioner/Commissioner has been made mandatory in all the cases where duty involved is above Rs. 50 Lakhs.
6. Detailed instructions have been issued to all the field formations regarding the manner in which SCNs is to be issued, Personal Hearings are to be granted and speaking adjudication orders are to be passed. All adjudicating officers should follow these instructions while discharging their such duties. In respect of withdrawal of cases, all applications should be filed by 15.06.2016 and cases are withdrawn by 15.07.2016. The Board also decided that the Central Excise policy wing may examine laying down a standard operating procedure with regard to pre-consultation of SCNs of amount above Rs. 50 lakh with taxpayers before its issuance. Filing of early hearing application on identified cases filed prior to the mandatory pre-deposit provision was inserted should be taken up on priority basis.
7. Chief Commissioners to assign cases of adjudication officer-wise on a monthly basis in personam for disposal and report to be sent to the respective Zonal Member by 5th of the following month with a copy to JS(Review).
8. Chief Commissioners and other senior officials in the field have been directed to do sample verification of records of such proceedings from time to time. A bimonthly conference at the level of Zonal Chief Commissioners/Pr. Commissioners to advice and counsel the respective adjudicating authorities/appellate authorities on how to pass good adjudication order/appellate orders has been made mandatory.
9. Adjudicating authorities should be made accountable for the quality of orders passed by them. Periodic review of the orders set aside by the CESTAT should be undertaken by the Zonal CCs of the adjudicating authorities posted under him/her and if the orders are found to be bad in law, mentioning of the same in their APARs be considered.
10. Training Programmes/Workshops are to be organised in Zones to impart intense training to officers on the qualities of a good show cause notice, adjudication order,

advocacy, litigation and appellate procedure which will help further in faster dispute resolution.

Action Plan

1. All cases under agitation (including those in the call book) pending in each judicial/quasi-judicial forum on an identifiable and specific common issue should be listed in excel by all Commissionerates and Custom Houses by **30.11.2016**. Instructions regarding providing information relating to Supreme Court cases had already been issued in June 2015.
2. Soft copies of the list compiled for each zone should be sent to the Commissioner (DLA). The DLA shall consolidate the lists into an all India issue-wise list for identification of issues having greater number of cases pending litigation. This should be completed by **31.12.2016**.
3. Issues settled by the Supreme Court for the period 2011-2015 have been compiled and uploaded on the CBEC website. Identification of issues settled by the High Courts and the Tribunal, whether in favour or against the Department, should be completed by the Commissionerates by **31.12.2016**.
4. Where an issue has been finally settled, following actions may be taken:-
 - a. Adjudication of all the cases pending with adjudicating authorities involving that issue and settled against or in favour of the department.
 - b. Moving all appellate fora, where cases relating to an issue settled in favour of the Department are pending, for bunching of those cases and disposal thereof.
 - c. Withdrawal of all the cases from all appellate fora involving an issue settled against the Department.
5. Where a case pending in the Supreme Court involves an issue which is also the subject of a large number of cases pending in multiple appellate fora below, the Special Revenue Bench constituted by the Supreme Court may be approached with a prayer to dispose of the case on priority and settle the issue once for all.

C. Administration

C1. Implementation of Biometric Attendance Monitoring System.

DOPT vide Office Memorandum No.11013/9/2014- Estt (A-III) dt. 21.11.2014 has informed that AADHAR Enabled Bio-metric Attendance System (AEBAS) needs to be used in all offices of the Central Government including attached/ subordinate offices, in India. The Department of Electronics & Information Technology (DeltY) has been assigned the nodal responsibility to liaise with all the Central Ministries/ Departments and ensure its effective implementation, in a time bound manner. Biometric attendance system is only an enabling platform. There is no change in instructions relating to office hours, late attendance etc. which will continue to apply. The attendance portal can be seen at <https://attendance.gov.in>. Secretary, DEITY, Ministry of Communication and Information Technology vide DO letter dated 04.08.2014 to Secretary Revenue has iterated the preparatory steps required by each Department including nomination of a Nodal Officer, registration of officers who have not enrolled for Aadhaar Number, registration of department with Attendance system etc. HRM wing of DGHRD, CBEC is obtaining Action Taken Report in this matter in respect of all formations under various Zones.

Action Plan

1. All offices under CBEC to be registered with the attendance system (Organization on-boarding) by 15.06.2016.
2. Mapping of all officers throughout India on the attendance portal by 30.06.2016.
3. Procurement of Biometric Devices on DG S&D rates by 30.06.2016. Names of DG S&D vendors are available given on the link <http://www.dgserver.dgsnd.gov.in/reports/rwservlet?KEY1&report=webdescription.rdf&doctype=cache&desformat=pdf¶mform=no&pmajor=711D0000>.
4. AADHAR Enabled Bio-metric Attendance System (AEBAS) to be completely implemented in all offices of CBEC by 15.07.2016.
5. implementation of BAS: The Board decided that DG(HRD) will be the nodal officer for monitoring the implementation of Biometric Attendance System.

Action Owner: All Commissioners/ Zonal Chief Commissioners/ DG HRD.

C2. Finalization of pending vigilance inquiries of Group B & C officers.

Action Plan

1. No complaint should be pending for more than 3 months.
2. Preliminary inquiries should be completed within 3 months of receipt of complaints.
3. In case it is decided to issue a Charge Sheet after completion of Preliminary inquiry, the same should be done in maximum 2 months from receipt of preliminary inquiry report.
4. All pending vigilance inquiries pertaining to charge sheets issued, should be completed in time bound manner as per extant instructions.
5. No vigilance enquiry (where Charge Sheet already issued) should be pending beyond 6 months by 31.03.2017.
6. No vigilance enquiry (where Charge Sheet already issued) should be pending beyond 1 year by 30.09.2016.
7. Vigilance Clearance (passport/foreign visit) should be given within 7 days through electronic mode.

Action Owner: Zonal Chief Commissioner/ Commissioners/ DG Vigilance.