

**TRANSFER/ PLACEMENT POLICY FOR GROUP ‘A’ OFFICERS OF THE INDIAN
REVENUE SERVICE (C & CE)**

1.0 INTRODUCTION

- 1.1 The Ministry of Finance has taken major initiatives for tax reforms, including reform of tax administration with an emphasis on reducing inter-face between the tax payers and administration; imparting greater transparency and minimizing discretion so as to ensure efficiency and recognition of merit and honesty.
- 1.2 The successful implementation of tax reforms depends on the efficiency of the delivery system. A significant contributor to the effectiveness of the administrative machinery is a credible human resource development policy, which offers opportunities for excellence and career advancement through a proper placement strategy.
- 1.3 The existing placement policy has been in place for over a decade. Based on the experience of its implementation, a review of the present system of transfers and postings was carried out. Accordingly, a new Transfer/ Placement Policy (herein after referred to as the Transfer Policy) for Group ‘A’ Officers of IRS (C&CE) has been formulated. The new transfer/ placement policy shall come into effect from 1st April, 2005.

2.0 SALIENT FEATURES OF THIS TRANSFER POLICY

- 2.1 The salient features of this Transfer are as follows:
- a) All transfer and postings of Group ‘A’ officers of IRS (C&CE) shall be effected by the Board/Placement Committee or on their recommendation as stated hereinafter;
 - b) The Transfer policy has been formulated for officers at different levels;
 - c) All stations have been categorized in three classes and tenure of stay in different classes of station has been prescribed;
 - d) All posts have been divided into two categorizes, namely, Sensitive and Non-Sensitive;
 - e) All posts have been categorized as field and non-field posts.
 - f) Guidelines for dealing with different types of “compassionate grounds” cases have been laid down. ;

- g) All annual transfer orders shall be normally issued by 30th April and, in any case, not later than 31st May of the year.
- 2.2 A correct and complete database is a sine qua non for operationalising the Placement Policy. CBEC shall ensure that the database containing the profiles of all Group 'A' officers is regularly updated.
- 2.3 All grievances arising out of the implementation of This Transfer Policy shall be addressed in accordance with the guidelines issued by the Department of Personnel & Training, only after the officer has joined his new assignment.
- 2.4 This Transfer Policy shall not be applicable to the transfer of Chief Commissioners /Directors General.

3.0 **THE BOARD/ PLACEMENT COMMITTEE:**

- 3.1 The Board will recommend proposals for posting of Chief Commissioners /Directors General and Commissioners for approval of the Government i.e. Finance Minister through Revenue Secretary and Minister of State (Revenue). Joint Secretary (Administration), CBEC will serve as Secretary to the Board for this purpose.
- 3.2 The Placement Committee will be the final authority for transfer of officers below the rank of Commissioner, provided the case falls within the purview the existing guidelines. After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS (R) before giving effect to the annual transfers proposals. Approval of the Government will be required in case a deviation from the existing guidelines has to be made.
- 3.3 The Placement Committee shall consist of the following: -
- a) Chairman;
 - b) Member (Personnel and Vigilance);
 - c) One Member of CBEC to be nominated, in rotation, by the Chairman of the Board for a period of six months; and

d) Joint Secretary (Admn.) posted in CBEC as its Member-Secretary.

3.4 The minutes of the meeting of the Board/Placement Committee shall be drawn up and approved by all Members within 24 hours in a meeting (not by circulation). These must be approved by the competent authority within thirty days.

4.0 **TRANSFER POLICY FOR OFFICERS AT DIFFERENT LEVELS**

4.1 In case of Commissioners and Chief Commissioners/ Directors General, the Board will recommend both the station of posting and the specific charge.

4.2 Officers below the rank of Commissioner will be placed at the disposal of the Chief Commissioner/ Director General concerned, for further deployment. While considering the officers for further deployment, the Chief Commissioner/Director General shall keep in mind the old cycle of posting of the said officer considering which Board has placed that officer at their disposal.

4.3 The normal practice is transfer on promotion. In individual cases this may give rise to hardship. Hence, this may be decided by the Board/Placement Committee. For this purpose, the grant of Senior Time Scale/Non Functional Selection Grade shall not be treated as promotion.

4.4 Directly recruited/ newly promoted Group 'A' officers shall be given intensive training in accountancy for a period of 2-3 months during the period of probation/ upon promotion. Upon completion of training, directly recruited officers shall be normally posted to a class 'A' station, whereas the officers promoted from Group 'B' to Group 'A' shall, on promotion, be transferred out of the station in which they were previously working, unless the balance service is less than three years. Further, in view of the sensitive nature of the job, Appraisers, on or after promotion to the post of Assistant Commissioner, will not continue to remain posted in the Commissionerate which

exercised jurisdiction over the Customs House on whose cadre they were originally borne.

- 4.5 As far as possible, an officer shall spend the first nine years of his service on field posts. All posts in the Commissionerates of Customs, Central Excise, Service Tax and the Directorates of Revenue Intelligence and Central Excise Intelligence have been categorized as field posts. Officers upto and including the rank of Commissioners shall ordinarily be posted on field assignments for at least 5, 3 and 2 years respectively, in each of the first 3 decades of their career respectively. During the first six years, the officer shall not ordinarily be given a posting outside the department or sent on a deputation, and should be given exposure in Central Excise, Service Tax and Customs branches, as far as possible. After completing six years of service, an officer may be posted to the Board as an Under Secretary.
- 4.6 As far as possible, the senior most officer may be posted as the Executive Commissioner. However, once posted, a commissioner will not be moved out of the executive charge merely because an officer senior to him has replaced the hitherto junior non-executive Commissioner at that station.
- 4.7 The officers will, as far as possible, be rotated between the Customs and Central Excise branches every two years and adequate experience in Service Tax branch will also be ensured as far as possible. This shall be done after the Annual Transfers have been effected. At stations where there are separate Chief Commissioners of Central Excise and Customs, a committee of all such Chief Commissioners shall collectively decide on the rotation between the two branches at that station. At other stations, local rotation will be done jointly by the Chief Commissioners who exercise control over the posts located at that station.

5.0 **CLASSIFICATION OF STATIONS, FIXATION OF TENURES OF POSTING AND ROTATION BETWEEN THEM**

- 5.1 The various stations where Group 'A' officers may be posted have been categorized as Class 'A', Class 'B' and Class 'C' [**Annexure I-III**]. Such categorization is based on the twin criteria of revenue collection and the number of Commissioner level posts at a station..
- 5.2 The categorization of stations may be changed by the Board with the approval of the Government.
- 5.3 The States in the country have been divided into 4 areas viz. East, West, North and South [**Annexure-IV**]. An officer shall not serve in an 'area' for more than a total of 14 years (hereinafter referred to as a cycle) during his entire tenure up to and including the rank of Commissioner of which tenure in an 'A' station shall be for a maximum of 6 years. The tenure shall not be less than four years in a Class 'B' station and not less than two years in a Class 'C' station. The maximum total tenure of an officer in all Class 'A' stations during his service upto and including the rank of Commissioner shall be 16 years. The tenure of posting in Customs Overseas Intelligence Network shall not exceed three years. A stay of more than nine months in a station (to be computed as on 31st December of the previous year) will be treated as a complete year, and the length of the period of stay shall be counted from the date of joining. An officer posted in Class 'A' or 'B' station can opt to move to a lower category station after he has completed at least half his tenure in that station.
- 5.4 An officer shall be rotated between the three different classes of stations. After completing one cycle of posting, the officer shall be moved to another area. Further, as far as possible, an officer shall serve in at least two areas of the country viz. North, South, East, and West, during his career upto and including the rank of Commissioner.

It may be clarified that an officer can be posted from a Class 'A' station to a Class 'B' or Class 'C' station (not necessarily in that order) in any other area and vice versa, provided that if he had been posted in that area earlier, a minimum period of 2 years should have elapsed before he can be posted again to the same area (called "cooling off period").

5.5 All postings in the Board and deputation to technical posts in the Department of Revenue, Central Economic Intelligence Bureau (CEIB), Enforcement Directorate, Authority for Advance Rulings (AAR), Competent Authorities(CAs), Appellate Tribunal for Forfeited Property (ATFP), Customs, Excise and Service Tax Tribunal (CESTAT) and Settlement Commission shall not count towards calculation of stay at a particular station/area but may be so counted at the option of the officer. However, an officer who has been on deputation to any one of the aforesaid bodies shall not ordinarily be considered for another deputation to any of the aforesaid organizations. When an officer applies for clearance for a posting on deputation, his previous history of postings will be considered while giving cadre clearance. An officer shall invariably be transferred out of the station in which he was on deputation on his return.

5.6 In order to encourage officers to seek postings in Class 'C' station, the Government shall sanction: -

a) At least one vehicle for office use in every Class 'C' station irrespective of the level of the officer heading the office; and

b) 100 per cent housing facilities at the Officer level to the extent possible.

5.7 The starting point for computing the stay in Class 'A', 'B' or 'C' station shall be the date of joining at the station.

5.8 The officers after completing their tenure in North Eastern Region (Assam, Sikkim, Meghalaya, Mizoram, Manipur, Nagaland, Arunachal Pradesh and Tripura), Jammu and Kashmir, NACEN and its RTIs and Vigilance Directorate and CESTAT will get preference in posting to stations of their choice.

5.9 When a certain number of officers are due for moving out of a station to a new station or by local rotation to new postings in the same station for the reason of having completed their tenure, but cannot be so moved due to inadequate number of vacancies available, the officer who has served for longer periods will be moved first.

5.10 The station of the posting will be taken as the actual place where an officer is posted and not head quarters of Commissionerate/ Directorate to which the officer is posted.

6.0 **CATEGORISATION OF POSTS INTO SENSITIVE AND NON-SENSITIVE**

6.1 All posts in CBEC have been classified into sensitive and non-sensitive with the approval of the Government: [**Annexure-V**]

6.2 Ordinarily, the tenure of an officer on a sensitive post shall be two to three years at one stretch.

7.0 **POSTINGS IN DIRECTORATES OF REVENUE INTELLIGENCE, CENTRAL EXCISE INTELLIGENCE, VIGILANCE AND SYSTEMS (CBEC)**

7.1 In the Directorates of Revenue Intelligence, Central Excise Intelligence, Vigilance and Systems, the respective Director General will propose a panel of names for the consideration of the Board/Placement Committee. Individual officers will be selected by the Board/Placement Committee, which will also indicate their station of posting.

7.2 The maximum length of tenure in the Directorates of Revenue Intelligence, Central Excise Intelligence and Vigilance will be three years, subject to the condition that no

officer shall spend more than six years in these Directorates during his entire service career.

8.0 POSTING ON COMPASSIONATE GROUNDS

- 8.1 In case an officer seeks a posting to a particular station on medical grounds, the Board/Placement Committee is empowered to take a decision on his plea. However, if required, the Board/Placement Committee may refer the case to a Medical Board.
- 8.2 In case of working couples, if the spouse of an officer is working outside the Department, posting in the same station may be allowed subject to the instructions issued by the Department of Personnel & Training on this issue.
- 8.3 In case where the spouse is also an officer of the Department, both the officers should be posted to the same station, if they are otherwise eligible, provided that, jointly, they do not occupy more than 50 per cent of the posts in that station.

9.0 TRANSFER ON ADMINISTRATIVE GROUNDS OR IN PUBLIC INTEREST

- 9.1 Notwithstanding anything contained in this policy, Government may, if necessary in public interest, transfer or post any officer to any station or post;
- 9.2 An officer against whom the CVC has recommended initiation of vigilance proceedings, should not normally be posted or remain posted at the station where the cause of the vigilance proceedings originated. He shall also not be posted on a 'sensitive' charge. This restriction will remain in operation till such time the vigilance matter is not closed.

10.0 AVAILMENT OF EARNED OR STUDY LEAVE AFTER ISSUANCE OF TRANSFER ORDERS

An officer under orders of transfer shall be granted Earned Leave or Study Leave only after he has joined his new place of posting. The period spent on Earned Leave or Study Leave will not count towards computation of tenure in that station or 'cooling off' period. Officers who proceed on Earned Leave or study leave without completing the minimum tenure prescribed for the station/area will have to rejoin the same station for completing the prescribed tenure. In other cases the Board/Placement Committee will decide their posting after they rejoin on completion of the Earned leave/Study leave.

CLASS 'A' STATIONS

1. Mumbai (including Thane and Belapur)
2. Delhi (including Faridabad, Gurgaon, NOIDA and Ghaziabad),
3. Chennai
4. Kolkata
5. Bangalore
6. Hyderabad
7. All posts in the Customs Overseas Intelligence Network (COIN)

CLASS 'B' STATIONS

S.NO.	STATION
1.	AHMEDABAD
2.	ALLHABAD
3.	MANGALORE
4.	COCHIN
5.	BHUBANESHWAR
6.	INDORE
7.	RAIPUR
8.	TRICHY
9.	MEERUT
10.	VIZAG
11.	JAIPUR
12.	CHANDIGARH (INCLUDING JALLANDHAR)
13.	PATNA
14.	LUCKNOW
15.	KANPUR
16.	RAIGARH
17.	PUNE
18.	VADODARA
19.	GOA
20.	SURAT
21.	JAMNAGAR
22.	KANDLA
23.	LUDHIANA
24.	NAGPUR
25.	NASIK
26.	RANCHI
27.	RAJKOT

CLASS 'C' STATIONS

S.NO.	STATION
1.	AMRITSAR
2.	AURANGABAD
3.	BELGAUM
4.	BHAVNAGAR
5.	BHOPAL
6.	BOLPUR
7.	CALICUT
8.	COIMBATORE
9.	DAMAN
10.	DIBRUGARH
11.	GUNTUR
12.	GUWAHATI
13.	GWALIOR
14.	HALDIA
15.	HAZARIBAGH
16.	JAMMU & KASHMIR
17.	JAMSHEDPUR
18.	JODHPUR
19.	MADURAI
20.	MYSORE
21.	PUNCHKULA
22.	PONDICHERRY
23.	ROHTAK
24.	SALEM
25.	SHILLONG
26.	SILIGURI
27.	TRIVANDRUM
28.	TIRUNELVELI
29.	TIRUPATI
30.	TUTICORIN
31.	VAPI
	REMAINING CITIES (OTHER THAN CLASS 'A' AND CLASS 'B' STATIONS)

North Zone: Jurisdictional areas of Chief commissioners of Customs & Central Excise of Chandigarh, Delhi, Jaipur, Lucknow, Meerut (falling in the States of J&K, Himachal Pradesh, Punjab, Uttaranchal, U.P, Delhi, Haryana, Rajasthan & Union Territory of Chandigarh)

East Zone: Jurisdictional areas of Chief Commissioners of Customs & Central Excise of Bhubaneshwar, Kolkata, Ranchi, Shillong, Patna (falling in the States of Bihar, Orissa, Jharkhand, West Bengal, Meghalaya, Nagaland, Assam, Sikkim, Manipur, Mizoram & Union Territory of Andaman & Nicobar).

West Zone: Jurisdictional area of Chief Commissioner of Customs & Central Excise of Ahmedabad, Mumbai, Pune, Vadodara, Nagpur & Bhopal (falling in the States: Gujarat, Maharashtra, Goa, Madhya Pradesh, Chhattisgarh & Union Territory of Daman & Diu)

South Zone: Jurisdictional area of Chief Commissioner of Customs & Central Excise of Bangalore, Chennai, Cochin, Coimbatore, Hyderabad, Mangalore, Visakhapatnam (falling in the States of Andhra Pradesh, Karnataka, Tamil Nadu, Kerala & Union Territory of Pondicherry & Lakshadweep)

Categorization of posts into sensitive and non-sensitive: The following posts have been categorized as sensitive and non-sensitive:

A. Customs Commissionerate

S.No.	Group 'A' post	Section/Branch	Category
1.	Commissioner		Sensitive
	Commr.(Gen.)		Sensitive
	Commr.(Appeals)		Non-Sensitive
	Commr.(Adj.)		Non-Sensitive
	Addl./Jt. Commr./DC/A	Preventive	Sensitive
		Legal	Non-Sensitive
		Rummaging & Intelligence	Sensitive
		SIIB	Sensitive
		Air Intelligence	Sensitive
		Airport	Sensitive
		Town Intelligence	Sensitive
		All Appraising Groups	Sensitive
		Docks/Shed	Sensitive
		Statistics	Non-Sensitive
		Audit	Non-Sensitive
		Review	Non-Sensitive
		Tribunal	Non-Sensitive
		MCD	Non-Sensitive
		All other charges which do not involve regular dealings with the public	Non-Sensitive

B. Central Excise Commissionerate

S.No.	Group 'A' post	Section/Branch	Category
1.	Commissioner		Sensitive
	Commr.(Appeals)		Non-Sensitive
	Commr.(Adj.)		Non-Sensitive
	Addl./Jt. Commr./DC/AD	Anti-Evasion	Sensitive
		Legal & Adjudication	Non-Sensitive
		P&V	Sensitive
		Audit	Non-Sensitive
		Divisions	Sensitive
		Review	Non-Sensitive
		Technical/Audit	Non-Sensitive
		Chief Commissioner's Unit/Office	Non-Sensitive

C. Directorates

S.No.	Group 'A' post	Section/Branch	Category
1.	All posts in DGRI		Sensitive
2.	All posts in DG (V)		Sensitive
3.	All posts in Central Bureau of Narcotics		Sensitive
4.	All posts in DGCEI		Sensitive
5.	All posts in CDR Office		Non-Sensitive
6.	All other Directorates		Non-Sensitive