



**R F D**  
Results Framework Document  
For  
**CBEC**  
(2014 - 2015)

## Section 1: Vision, Mission, Objectives and Functions

### VISION

Our Vision is to provide an efficient and transparent mechanism for collection of indirect taxes and enforcement of cross border controls with a view to encourage voluntary compliance.

### MISSION

Our Mission is to achieve excellence in the formulation and implementation of Customs, Central Excise and Service Tax laws and procedures aimed at:

- “ realizing the revenues in a fair, equitable, transparent and efficient manner
- “ administering the Government’s economic, taxation and trade policies in a pragmatic manner
- “ facilitating trade and industry by streamlining and simplifying Customs, Central Excise and Service Tax processes and helping Indian business to enhance its competitiveness
- “ ensuring control on cross border movement of goods, services and intellectual property
- “ creating a climate for voluntary compliance by providing information and guidance
- “ combating revenue evasion, commercial frauds and social menace
- “ supplementing the efforts to ensure national security.

### Objectives

- “ To collect indirect tax revenue
- “ To improve tax payer services
- “ To improve compliance for fair trade & enforcement of border control
- “ To develop human resource for efficiency and transparency

### Functions

#### REGULATORY FUNCTIONS

- É Levy and collection of Customs and Central Excise duties and Service Tax
- É Registration and monitoring of units manufacturing excisable goods and service providers
- É Receipt and scrutiny of declarations and returns filed with the department
- É Prevention of smuggling and combating evasion of duties and service tax
- É Enforcement of border control on goods and conveyances
- É Assessment, examination and clearance of imported goods and export goods
- É Implementation of export promotion measures
- É Clearance of international passengers and their baggage

- ÉResolution of disputes through administrative and legal measures
- ÉSanction of refund, rebate and drawback
- ÉRealization of arrears of revenue
- ÉAudit of assessments for ensuring tax compliance.

### SERVICE FUNCTIONS

- ÉDissemination of information on law and procedures through electronic and print media
- ÉEnabling filing of declarations, returns and claims through online services
- ÉProviding information on the status of processing of declarations, returns and claims
- ÉAssisting the right holders in protecting their intellectual property rights
- ÉResponding to public enquiries relating to Customs, Central Excise and Service Tax matters
- ÉProviding Customs services such as examination of goods and factory stuffing of export goods at clients' sites, as per policy.

Section 2:  
Inter se Priorities among Key Objectives, Success indicators and Targets

OBJECTIVES		Actions	Success indicators	Unit	Weight	Target / Criteria value						
						Excellent	V.Good	Good	Fair	Poor		
1	2	3	4	5	6	7	8	9	10	11	12	13
								100%	90%	80%	70%	60%
A	Collection of Indirect Tax revenue	A.1	Achievement of budget target (Revised Estimate)	A.1.1	% achievement of RE target	%	4%	101	100	97.5	95	90
		A.2	Augmentation of revenue from Scrutiny of assesment, Audit, Preventive operation, Anti-evasion operation, and Arrears recovery	A.2.1	Amount realised during Scrutiny of assesment, Audit, Preventive operation, Anti-evasion operation, and Arrears recovery	Rs. In Cr.	6%	16550	15900	14950	13750	12800
		A.3	Creation of computerized database of all the cases of arrears pending as on 30/09/2014	A.3.1	Date by when action completed	Date	1%	31/1/2015	14/2/2015	28/2/2015	14/3/2015	31/3/2015
		A.4	<b>Cases pending with BIFR/ OL / DRT:</b> Identification of cases which are pending as on 31/03/2014 and are fit for filing revised affidavit for first charge under Section 11 E of Central Excise Act/142A of Customs Act/ 88 of Finance Act. Filing of revised affidavit in all such cases and pursuing them with concerned authorities for their early disposal.	A.4.1	% of cases so identified in which revised affidavit was filed	%	1%	100	90	80	70	60

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						Excellent	V.Good	Good	Fair	Poor		
1	2	3	4	5	6	7	8	9	10	11	12	13
								100%	90%	80%	70%	60%

A	Collection of Indirect Tax revenue	<b>A.5</b> <b>Action under Section 142 of Customs Act:</b> Identification of cases pending and fit for action under Sec 142 of Customs Act as on 31/03/2014 and completion of proceedings of sale of immovable/movable property in such cases.	<b>A.5.1</b> % of cases so identified in which the proceedings of sale was completed.	%	1%	100	90	80	70	60
		<b>A.6</b> <b>Cases relating to where defaulters not traceable /units closed, etc:</b> Identification of cases of arrears pending as on 31/03/2014 where either defaulters are not traceable or unit is closed etc., and taking up such cases with FIU.	<b>A.6.1</b> % of cases so identified where references were made to FIU	%	1%	100	90	80	70	60
		<b>A.7</b> <b>Write off:</b> Identification of cases of arrears pending and fit for write off as on 31/03/2014, and completion of the process of write-off in such cases	<b>A.7.1</b> % of cases so identified where the process of write-off was completed.	%	1%	100	90	80	70	60

## Section 2: Inter se Priorities among Key Objectives, Success indicators and Targets

OBJECTIVES	Actions	Success indicators	Unit	Weight	Target / Criteria value							
					Excellent	V.Good	Good	Fair	Poor			
					100%	90%	80%	70%	60%			
1	2	3	4	5	6	7	8	9	10	11	12	13

A	Collection of Indirect Tax revenue	<b>Recovery of arrears as per target fixed:</b> Identification of number and amount of non-dynamic recoverable arrears pending as on 31/03/2014, and realization of such arrears.	A.8.1	% (in terms of amount) of arrear target realized out of such non-dynamic recoverable arrears during 2014-15.	%	1%	60	50	48	45	40	
		<b>Recovery of arrears as per target fixed:</b> Liquidation of number of non-dynamic recoverable arrears pending as on 31/03/2014,	A.9.1	% (in terms of number) of such non-dynamic recoverable arrears liquidated during 2014-15.	%	1%	30	25	22	19	15	
		<b>Preliminary scrutiny of returns:-</b> Identification of the following category of Central Excise assesseees and Service providers: (i) Defaulters and (ii) Late filers, Quantification of the amount due for recovery as on 31/03/2014, and Action for recovery of such dues.	A.10.1	% amount recovered out of the quantified amount by 31.03.2015	%	1%	100	90	80	70	60	
		<b>Detailed scrutiny:</b> Identification of non-mandatory units for detailed scrutiny, selection of certain returns of such units for detailed scrutiny by range/group, and detailed scrutiny of such returns by the range/group.	A.11.1	% of returns, out of the total returns selected for detailed scrutiny, where detailed scrutiny was completed	%	1%	100	90	80	70	60	
			A.11.2	% amount realized, out of the total amount detected during the detailed scrutiny.	%	1%	100	90	80	70	60	
11		12	<b>TOTAL WEIGHT</b>			20%						

**Section 2:  
Inter se Priorities among Key Objectives, Success indicators and  
Targets**

OBJECTIVES		Actions	Success indicators	Unit	Weight	Target / Criteria value						
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1	2	3	4	5	6	7	8	9	10	11	12	13
								100%	90%	80%	70%	60%
B	Improve Tax payer services	B.1	Time bound disposal of refunds claims.	B.1.1	Dispose off a refund claim within 3 months of receipt of a complete claim	%	2%	97	95	94	93	92
		B.2	Time bound disposal of drawback claims	B.2.1	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	%	2%	52	50	45	43	40
		B.3	Time bound clearance of goods at Customs ports	B.3.1	Clear the goods within 48 hours of filing of a complete & correct export / import declaration.	%	2%	85	80	70	60	50
		B.4	Simplify business documentation	B.4.1	Notification of common forms for registration for Central Excise and Service Tax	Date	2%	31/08/2014	30/09/2014	31/10/2014	30/11/2014	31/12/2014
		B.5	Implementation of Goods & Services Tax (GST)	B.5.1	Drafting of model CGST and IGST law	Date	2%	30/09/2014	31/10/2014	30/11/2014	31/12/2014	31/01/2015
		B.6	<b>Adjudication:</b> Priority adjudication of cases involving duty of Rs. One crore and above and pending for more than one year or more, as on 31-03-2014	B.6.1	% of such cases adjudicated by 31-03-2015	%	2%	100	90	80	70	60
		B.7	<b>Appeals with Commissioner (Appeals):</b> Priority disposal of cases pending for more than one year or more as on 31-03-2014	B.7.1	% of such cases disposed off by 31-03-2015	%	2%	100	90	80	70	60

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OBJECTIVES		Actions	Success indicators	Unit	Weight	Target / Criteria value						
						Excellent	V.Good	Good	Fair	Poor		
1	2	3	4	5	6	7	8	9	10	11	12	13
								100%	90%	80%	70%	60%
B	Improve Tax payer services	B.8	Appeals in CESTAT: Filing of early hearing application in cases involving revenue of more than Rs. 5 crore and pending for more than one year or more as on 31-03-2014	B.8.1	% of such cases where action was completed by 31-03-2015	%	2%	100	90	80	70	60
		B.9	Appeals in High Courts: Identification of cases fit for bunching as on 31-03-2014 and filing application for bunching of such cases	B.9.1	% of such cases where action was completed by 31-03-2015	%	2%	100	90	80	70	60
		B.10	Appeals in Supreme Court: Identification of cases involving substantial question of law and involving revenue of Rs. 5 crore or more as on 31-03-2014, and filing of early hearing application in such cases	B.10.1	% of such cases where action was completed by 31-03-2015	%	2%	100	90	80	70	60
		B.11	Creating integrated databases of Supreme Court and High Court cases and also analytic matrices for evaluation of fair chances of success of the department before the courts and appellate authorities while pursuing a legal remedy, by 31-03-2015	B.11.1	Date by when action is completed	Date	2%	31/1/2015	14/2/2015	28/2/2015	14/3/2015	31/3/2015
		11		11	<b>TOTAL WEIGHT</b>			22%				



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OBJECTIVES		Actions	Success indicators	Unit	Weight	Target / Criteria value						
						Excellent	V.Good	Good	Fair	Poor		
						100%	90%	80%	70%	60%		
1	2	3	4	5	6	7	8	9	10	11	12	13
C	Improve compliance and enforcement	C.1	Complete the audit of Mandatory and selected Non-mandatory units in Central Excise and Service Tax as per the specified frequency. Selection of non-mandatory units by R2 risk basis.	C.1.1	% coverage of audit of the mandatory and the selected non-mandatory units by 31-03-2015	%	2%	100	90	80	70	60
		C.2	Conduct CAAP audits	C.2.1	Number of CAAP audits conducted	No.	2%	130	125	100	75	50
		C.3	Reduction of the pendency of audit paras	C.3.1	% of Audit paras pending for <b>more than three months</b> as on 31-03-2015.	%	2%	NIL	10	25	40	50
		C.4	Updation and completion of Assessee Master Files	C.4.1	% of mandatory and non-mandatory units in respect of which Assessee Master Files updated/completed – as on 31-03-2015	%	1%	100	90	80	70	60
		C.5	OSPCA	C.5.1	% of ACP clients covered by the end of March, 2015	%	1%	100	90	80	70	60
		C.6	Conduct audit of EOUs	C.6.1	% of EOUs covered by the end of March, 2015	%	1%	100	90	80	70	60

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						Excellent	V.Good	Good	Fair	Poor		
1	2	3	4	5	6	7	8	9	10	11	12	13
								100%	90%	80%	70%	60%
C	C.7	Detection of amount due to Govt.	C.7.1	Total amount demanded in the show cause notices, as a percentage of revenue collected - <b>Customs cases</b>	%	2%	7.0	6.5	6.0	5.0	2.0	
			C.7.2	Total amount demanded in the show cause notices, as a percentage of revenue collected - <b>Central Excise and Service Tax Cases</b>	%	2%	9.0	8.5	8.0	5.0	2.0	
	C.8	Completion of investigation in all cases pending as on 31/03/2014	C.8.1	% of cases in which investigation was completed and show cause notice issued during 2014-15 - <b>Customs Cases</b>	%	2%	100	90	80	70	60	
			C.8.2	% of cases in which investigation was completed and show cause notice issued during 2014-15 - <b>Central Excise and Service Tax Cases</b>	%	2%	100	90	80	70	60	
	C.9	Success of duty evasion cases before CESTAT	C.9.1	Increase in total duty amount upheld by CESTAT, as a percentage of total duty amount involved in all the <b>cases</b> decided	%	4%	3.0	2.0	1.5	1.0	0.5	
			C.9.2	Cases upheld by CESTAT in favour of revenue, as a percentage of total number of <b>all cases</b> decided	%	4%	36	35	33	31	30	
	9		12	<b>TOTAL WEIGHT</b>			25%					

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						Excellent	V.Good	Good	Fair	Poor		
1	2	3	4	5	6	7	8	9	10	11	12	13
D	Capacity Building - Human Resource and Infrastructure	D.1	Dispose off pending disciplinary cases older than 3 years	D.1.1	% of disciplinary cases disposed off, out of the pendency at the beginning of the year.	%	4%	30	25	23	22	21
		D.2	Increase the existing owned office space (about 9 lakh sq mtr) and residential space (about 14000 units) by 50% in the medium term (i.e. in 3 years)	D.2.1	Approval of proposals by the Ministry for augmentation of existing <u>office space</u> by 15% (i.e. by 1.35 lakh sq mts.).	Sq. Mts.	5%	140000	135000	100000	70000	50000
				D.2.2	Approval of proposals by the Ministry for augmentation of <u>residential space</u> by 15% (i.e. by 2100 units)	Sq. Mts.	5%	2200	2100	1800	1500	1200
		D.3	Building an exclusive academy for the probationers	D.3.1	Finalisation of acquisition, purchase and building plan for the new building of NACEN exclusively for probationers	Date	2%	31/1/2015	14/2/2015	28/2/2015	14/3/2015	31/3/2015
		D.4	Procure equipment for preventive deterrence	D.4.1	Implement the approved action plan for allocation or re-allocation of arms and ammunition in respect of all Commissionerates and Directorate of CBEC.	Date	2%	31/1/2015	14/2/2015	28/2/2015	14/3/2015	31/3/2015
		D.5	Implement web based project management and monitoring system	D.5.1	Develop a system for online receipt of welfare and infrastructure proposal, raise deficiency note, resubmit proposal and real time proposal tracking.	Date	2%	31/1/2015	14/2/2015	28/2/2015	14/3/2015	31/3/2015
5		6	<b>TOTAL WEIGHT</b>			20%						

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						Excellent	V.Good	Good	Fair	Poor		
1	2	3	4	5	6	7	8	9	10	11	12	13
E	Efficient Functioning of the RFD System	E.1	Timely submission of draft RFD for current year	E.1.1	On time submission	Date	2%	15/5/2014	16/5/2014	19/5/2014	20/5/2014	21/05/2014
		E.2	Timely submission of results for previous year	E.2.1	On time submission	Date	1%	01/05/2014	02/05/2014	03/05/2014	04/05/2014	05/05/2014
	Enhanced Transparency / Improved Service	E.3	Rating from Independent Audit of implementation of Citizens' / Clients' Charter (CCC)	E.3.1	Degree of implementation of commitments in CCC	%	2%	100	95	90	85	80
		E.4	Independent Audit of implementation of Grievance Redress Management (GRM) system.	E.4.1	Degree of success in implementing GRM	%	1%	100	95	90	85	80
	Administrative Reforms	E.5	Update organizational strategy to align with revised priorities	E.5.1	Date	Date	2%	01/11/2014	02/11/2014	03/11/2014	04/11/2014	05/11/2014
		E.6	Implementation of agreed milestones of approved Mitigating Strategies for Reduction of potential risk of corruption (MSC).	E.6.1	% of Implementation	%	1%	100	90	80	70	60
		E.7	Implementation of agreed milestones for ISO 9001	E.7.1	% of Implementation	%	2%	100	95	90	85	80
		E.8	Implementation of milestones of approved Innovation Action Plans (IAPs)	E.8.1	% of Implementation	%	2%	100	90	80	70	60
	8		8	<b>TOTAL WEIGHT</b>		<b>13%</b>						
	44		49	<b>GRAND TOTAL</b>		<b>100%</b>						

### Section 3: Trend Values of the Success Indicators

OBJECTIVES		Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for		
					FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17		
1	2	3	4	5	6	7	9	10	11	12	13
A	Collection of Indirect Tax revenue	A.1	Achievement of budget target (Revised Estimate)	A.1.1	% achievement of RE target	%	101	97	100	100	100
		A.2	Augmentation of revenue from Scrutiny of assesment, Audit, Preventive operation, Anti-evasion operation, and Arrears recovery	A.2.1	Amount realised during Scrutiny of assesment, Audit, Preventive operation, Anti-evasion operation, and Arrears recovery	Rs. In Cr.	*	16318	15900	16550	17300
		A.3	Creation of computerized database of all the cases of arrears pending as on 30/09/2014	A.3.1	Date by when action completed	Date	*	*	14/2/2015	*	*
		A.4	<b>Cases pending with BIFR/ OL / DRT:</b> Identification of cases which are pending as on 31/03/2014 and are fit for filing revised affidavit for first charge under Section 11 E of Central Excise Act/142A of Customs Act/ 88 of Finance Act. Filing of revised affidavit in all such cases and pursuing them with concerned authorities for their early disposal.	A.4.1	% of cases so identified in which revised affidavit was filed	%	*	*	90	90	90

Section 3:  
Trend Values of the Success Indicators

OBJECTIVES		Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for		
					FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17		
1	2	3	4	5	6	7	9	10	11	12	13
A	Collection of Indirect Tax revenue	<b>Action under Section 142 of Customs Act:</b> Identification of cases pending and fit for action under Sec 142 of Customs Act as on 31/03/2014 and completion of proceedings of sale of immovable/movable property in such cases.	A.5.1	% of cases so identified in which the proceedings of sale was completed.	%	*	*	90	90	90	
		<b>Cases relating to where defaulters not traceable /units closed, etc:</b> Identification of cases of arrears pending as on 31/03/2014 where either defaulters are not traceable or unit is closed etc., and taking up such cases with FIU.	A.6.1	% of cases so identified where references were made to FIU	%	*	*	90	90	90	
		<b>Write off:</b> Identification of cases of arrears pending and fit for write off as on 31/03/2014, and completion of the process of write-off in such cases	A.7.1	% of cases so identified where the process of write-off was completed.	%	*	*	90	90	90	

Section 3:  
Trend Values of the Success Indicators

OBJECTIVES		Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for			
1	2				3	4	5	6	7	9	10	11
A	Collection of Indirect Tax revenue	<b>Recovery of arrears as per target fixed:</b> Identification of number and amount of non-dynamic recoverable arrears pending as on 31/03/2014, and realization of such arrears.	<b>A.8.1</b>	% (in terms of amount) of arrear realized out of such non-dynamic recoverable arrears during 2014-15.	%	*	*	50	50	50		
		<b>Recovery of arrears as per target fixed:</b> Liquidation of number of non-dynamic recoverable arrears pending as on 31/03/2014,	<b>A.9.1</b>	% (in terms of number) of such non-dynamic recoverable arrears liquidated during 2014-15.	%	*	*	25	25	25		
		<b>Preliminary scrutiny of returns:-</b> Identification of the following category of Central Excise assesseees and Service providers: (i) Defaulters and (ii) Late filers, Quantification of the amount due for recovery as on 31/03/2014, and Action for recovery of such dues.	<b>A.10.1</b>	% amount recovered out of the quantified amount by 31.03.2015	%	*	*	90	90	90		
		<b>Detailed scrutiny:</b> Identification of non-mandatory units for detailed scrutiny, selection of certain returns of such units for detailed scrutiny by range/group, and detailed scrutiny of such returns by the range/group.	<b>A.11.1</b>	% of returns, out of the total returns selected for detailed scrutiny, where detailed scrutiny was completed	%	*	*	90	90	90		
			<b>A.11.2</b>	% amount realized, out of the total amount detected during the detailed scrutiny.	%	*	*	90	90	90		

**Section 3:  
Trend Values of the Success Indicators**

OBJECTIVES		Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for		
					FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17		
1	2	3	4	5	6	7	9	10	11	12	13
<b>B</b>	<b>Improve Tax payer services</b>	<b>B.1</b>	Time bound disposal of refunds claims.	<b>B.1.1</b>	Dispose off a refund claim within 3 months of receipt of a complete claim	%	93	95	95	97	98
		<b>B.2</b>	Time bound disposal of drawback claims	<b>B.2.1</b>	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	%	53	48	50	52	54
		<b>B.3</b>	Time bound clearance of goods at Customs ports	<b>B.3.1</b>	Clear the goods within 48 hours of filing of a complete & correct export / import declaration.	%	*	*	80	85	90
		<b>B.4</b>	Simplify business documentation	<b>B.4.1</b>	Notification of common forms for registration for Central Excise and Service Tax	Date	*	*	30/09/2014	*	*
		<b>B.5</b>	Implementation of Goods & Services Tax (GST)	<b>B.5.1</b>	Drafting of model CGST and IGST law	Date	*	*	31/10/2014	*	*
		<b>B.6</b>	<b>Adjudication:</b> Priority adjudication of cases involving duty of Rs. One crore and above and pending for more than one year or more, as on 31-03-2014	<b>B.6.1</b>	% of such cases adjudicated by 31-03-2015	%	*	*	90	90	90
		<b>B.7</b>	<b>Appeals with Commissioner (Appeals):</b> Priority disposal of cases pending for more than one year or more as on 31-03-2014	<b>B.7.1</b>	% of such cases disposed off by 31-03-2015	%	*	*	90	90	90



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Trend Values of the Success Indicators**

OBJECTIVES		Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for			
1	2				3	4	5	6	7	9	10	11
<b>B</b>	Improve Tax payer services	<b>B.8</b>	<b>Appeals in CESTAT:</b> Filing of early hearing application in cases involving revenue of more than Rs. 5 crore and pending for more than one year or more as on 31-03-2014	<b>B.8.1</b>	% of such cases where action was completed by 31-03-2015	%	*	*	90	90	90	
		<b>B.9</b>	<b>Appeals in High Courts:</b> Identification of cases fit for bunching as on 31-03-2014 and filing application for bunching of such cases	<b>B.9.1</b>	% of such cases where action was completed by 31-03-2015	%	*	*	90	90	90	
		<b>B.10</b>	<b>Appeals in Supreme Court:</b> Identification of cases involving substantial question of law and involving revenue of Rs. 5 crore or more as on 31-03-2014, and filing of early hearing application in such cases	<b>B.10.1</b>	% of such cases where action was completed by 31-03-2015	%	*	*	90	90	90	
		<b>B.11</b>	Creating integrated databases of Supreme Court and High Court cases and also analytic matrices for evaluation of fair chances of success of the department before the courts and appellate authorities while pursuing a legal remedy, by 31-03-2015	<b>B.11.1</b>	Date by when action is completed	Date	*	*	14/2/2015	*	*	
		<b>11</b>		<b>11</b>								

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OBJECTIVES		Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for		
					FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17		
1	2	3	4	5	6	7	9	10	11	12	13
<b>C</b>	<b>Improve compliance and enforcement</b>	C.1	Complete the audit of Mandatory and selected Non-mandatory units in Central Excise and Service Tax as per the specified frequency. Selection of non-mandatory units by R2 risk basis.	C.1.1	% coverage of audit of the mandatory and the selected non-mandatory units by 31-03-2015	%	*	*	90	90	90
		C.2	Conduct CAAP audits	C.2.1	Number of CAAP audits conducted	No.	*	*	125	130	135
		C.3	Reduction of the pendency of audit paras	C.3.1	% of Audit paras pending for <b>more than three months</b> as on 31-03-2015.	%	*	*	10	10	10
		C.4	Updation and completion of Assessee Master Files	C.4.1	% of mandatory and non-mandatory units in respect of which Assessee Master Files updated/completed – as on 31-03-2015	%	*	*	90	90	90
		C.5	OSPCA	C.5.1	% of ACP clients covered by the end of March, 2015	%	*	*	90	90	90
		C.6	Conduct audit of EOUs	C.6.1	% of EOUs covered by the end of March, 2015	%	*	*	90	90	90

Section 3:  
Trend Values of the Success Indicators

OBJECTIVES		Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for			
					FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17			
1	2	3	4	5	6	7	9	10	11	12	13	
<b>C</b>	<b>Improve compliance and enforcement</b>	<b>C.7</b>	Detection of amount due to Govt.	<b>C.7.1</b>	Total amount demanded in the show cause notices, as a percentage of revenue collected - <b>Customs cases</b>	%	1.33	6	6.5	7	7.5	
				<b>C.7.2</b>	Total amount demanded in the show cause notices, as a percentage of revenue collected - <b>Central Excise and Service Tax Cases</b>	%	5.8	8	8.5	9	9.5	
		<b>C.8</b>	Completion of investigation in all cases pending as on 31/03/2014	<b>C.8.1</b>	% of cases in which investigation was completed and show cause notice issued during 2014-15 - <b>Customs Cases</b>	%	*	*	90	90	90	
				<b>C.8.2</b>	% of cases in which investigation was completed and show cause notice issued during 2014-15 - <b>Central Excise and Service Tax Cases</b>	%	*	*	90	90	90	
		<b>C.9</b>	Success of duty evasion cases before CESTAT	<b>C.9.1</b>	Increase in total duty amount upheld by CESTAT, as a percentage of total duty amount involved in all the <b>cases</b> decided	%	*	*	2	4	5	
				<b>C.9.2</b>	Cases upheld by CESTAT in favour of revenue, as a percentage of total number of <b>all cases decided</b>	%	32	31.5	35	36	37	
		<b>9</b>		<b>12</b>								

Section 3:  
Trend Values of the Success Indicators

OBJECTIVES			Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for	
1	2	3				4	5	6	7	9	10
							FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
D	Capacity Building - Human Resource and Infrastructure	D.1	Dispose off pending disciplinary cases older than 3 years	D.1.1	% of disciplinary cases disposed off, out of the pendency at the beginning of the year.	%	30	25	23	22	21
		D.2	Increase the existing owned office space (about 9 lakh sq mtr) and residential space (about 14000 units) by 50% in the medium term (i.e. in 3 years)	D.2.1	Approval of proposals by the Ministry for augmentation of existing <u>office space</u> by 15% (i.e. by 1.35 lakh sq mts.).	Sq. Mts.	*	*	135000	150000	165000
				D.2.2	Approval of proposals by the Ministry for augmentation of <u>residential space</u> by 15% (i.e. by 2100 units)	Sq. Mts.	*	*	2100	2300	2600
		D.3	Building an exclusive academy for the probationers	D.3.1	Finalisation of acquisition, purchase and building plan for the new building of NACEN exclusively for probationers	Date	*	*	14/2/2015	*	*
		D.4	Procure equipment for preventive deterrence	D.4.1	Implement the approved action plan for allocation or re-allocation of arms and ammunition in respect of all Commissionerates and Directorate of CBEC.	Date	*	*	14/2/2015	*	*
		D.5	Implement web based project management and monitoring system	D.5.1	Develop a system for online receipt of welfare and infrastructure proposal, raise deficiency note, resubmit proposal and real time proposal tracking.	Date	*	*	14/2/2015	*	*
		5		6							

### Section 3: Trend Values of the Success Indicators

OBJECTIVES		Actions	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for			
1	2				3	4	5	6	7	9	10	11
E	Efficient Functioning of the RFD System	E.1	Timely submission of draft RFD for current year	E.1.1	On time submission	Date	*	*	16/05/2014	15/05/2015	15/05/2016	
		E.2	Timely submission of results for previous year	E.2.1	On time submission	Date	*	*	02/05/2014	01/05/2015	01/05/2016	
	Enhanced Transparency /	E.3	Rating from Independent Audit of implementation of Citizens' / Clients' Charter (CCC)	E.3.1	Degree of implementation of commitments in CCC	%	*	*	95	100	100	
		E.4	Independent Audit of implementation of Grievance Redress Management (GRM) system.	E.4.1	Degree of success in implementing GRM	%	*	*	95	100	100	
	Administrative Reforms	E.5	Update organizational strategy to align with revised priorities	E.5.1	Date	Date	*	*	02/11/2014	*	*	
		E.6	Implementation of agreed milestones of approved Mitigating Strategies for Reduction of potential risk of corruption (MSC).	E.6.1	% of Implementation	%	*	*	90	100	100	
		E.7	Implementation of agreed milestones for ISO 9001	E.7.1	% of Implementation	%	*	*	95	100	100	
		E.8	Implementation of milestones of approved Innovation Action Plans (IAPs)	E.8.1	% of Implementation	%	*	*	90	100	100	
	8		8									
	44		49									

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Success indicators	Description and Definition	Measurement methodology
A.1.1	During the Annual Budget, the government sets the target for indirect tax (Customs, Central Excise and Service Tax) collection for the next financial year. This is known as BE (Budget Estimate) target. During the course of the year, this target is modified keeping various factors in mind. This revised target is called as RE (Revised Estimate) target. Achievement of the RE target is the most important goal of the CBEC and therefore, this achievement is the overall measure of success of CBEC. <b><u>OUTCOME</u></b>	Total indirect tax revenue realised at the close of the financial year <b><u>DIVIDED</u></b> by the RE target set by the government.
A.2.1	During the course of scrutiny of assessment/audit/preventive/anti-evasion operation of an assessee, certain short-payment of duty may be detected. In some of such cases, the assessee may make the payment of duty. Such payment of duty is the true measure of success of the scrutiny of assessment/audit/preventive/anti-evasion operation. Such duty may also be paid by the assessee under protest. For the purpose of this success indicator, the duty, whether paid under protest or otherwise, should be taken into account. Further, the duty paid by an assessee, any time after the adjudication of a show cause notice, should also be included under this success indicator. Thus, a payment made after the decision of CESTAT/HC/SC should also be included. <b><u>OUTCOME</u></b>	Amount of duty paid, whether under protest or otherwise, by the assessee during the course of scrutiny of assessment, audit, preventive operation, anti-evasion operation, plus Amount of duty paid anytime after adjudication of a show cause notice including after the decision of CESTAT/HC/SC.
A.3.1	Assessee are themselves required to assess the duty payable on the goods manufactured/imported/exported by them or the services provided/received, and mention the same in the respective documents. Such assessment of duty is thereafter scrutinised by the proper officer with a view to ascertain the correctness of the same. Where any short payment is detected and the same is informed to the assessee, the assessee may agree with the short payment of duty and make payment. Such voluntary payment of duty as a result of scrutiny of assessment is the measure of success of scrutiny. <b><u>OUTCOME</u></b>	The success indicator is measured by the date when such a database is created.
A.4.1	Description and definition are self evident from the action and the success indicator. <b><u>OUTPUT</u></b>	The measurement methodology is self evident the action and the success indicator.
A.5.1	Description and definition are self evident from the action and the success indicator. <b><u>OUTCOME</u></b>	The measurement methodology is self evident the action and the success indicator.
A.6.1	Description and definition are self evident from the action and the success indicator. <b><u>ACTIVITY</u></b>	The measurement methodology is self evident the action and the success indicator.
A.7.1	Description and definition are self evident from the action and the success indicator. <b><u>OUTPUT</u></b>	The measurement methodology is self evident the action and the success indicator.
A.8.1	Description and definition are self evident from the action and the success indicator. <b><u>OUTCOME</u></b>	The measurement methodology is self evident the action and the success indicator.
A.9.1	Description and definition are self evident from the action and the success indicator. <b><u>OUTCOME</u></b>	The measurement methodology is self evident the action and the success indicator.
A.10.1	Description and definition are self evident from the action and the success indicator. <b><u>OUTCOME</u></b>	The measurement methodology is self evident the action and the success indicator.
A.11.1	Description and definition are self evident from the action and the success indicator. <b><u>ACTIVITY</u></b>	The measurement methodology is self evident the action and the success indicator.
A.11.2	Description and definition are self evident from the action and the success indicator. <b><u>OUTCOME</u></b>	The measurement methodology is self evident the action and the success indicator.

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Success indicators	Description and Definition	Measurement methodology
B.1.1	Refund claims are filed by assesseees or parties in case they assess that they had paid taxes more than that ought to have been paid. They are entitled to get refund of the excess amount in accordance with the law and the procedures laid down. After the receipt of a complete claim of refund with all the documents, it is processed for any deficiency, and after such deficiency is rectified, the claim is processed for payment, if legally due. <b>OUTCOME</b>	The success indicator measures the percentage of complete refund claims that are disposed off within 90 days of the date of receipt of the refund claims. This is calculated as the number of complete claims disposed off within 90 days of receipt <b>divided</b> by the total number of complete claims disposed off during the year.
B.2.1	As an export incentive, drawback is given to exporters to refund the duties paid by them. A drawback shipping bill is required to be filed by the exporters for this purpose. The goods are exported out of India and the shipping agency files an Export General Manifest (EGM) pertaining to the shipping bill. The drawback shipping bill becomes a drawback claim post filing of EGM, electronically or manually. <b>OUTCOME</b>	The success indicator measures the percentage of drawback claims that are disposed off within 7 days of the filing of the EGM. This is calculated as the number of drawback claims disposed off within 7 days of filing of EGM divided by the total number of drawback claims disposed off during the year.
B.3.1	To clear an export or import item out of India, a declaration in standard format is filed by the exporter or importer. The declaration has to be complete and correct for Customs to decide on clearance of the goods. Customs assesses and examines the goods and allows 'out of charge' in case of imports after payment of duty or 'let export' in case of exports. <b>OUTCOME</b>	The number of cases where export/import goods are given let-export/out-of-charge within 48 hours of filing of a complete and correct declaration, divided by the total number of cases where complete and correct export/import declarations are filed.
B.4.1	There are different forms for obtaining registration under Central Excise and Service Tax. There is a common ACES system for registration. A common form would simplify documentation needs for business entities. <b>OUTPUT</b>	The date of notification of the common form.
B.5.1	Description and definition are self evident from the action and the success indicator. <b>OUTPUT</b>	The date when such model CGST and IGST law is approved by the Board.
B.6.1	Description and definition are self evident from the action and the success indicator. <b>OUTPUT</b>	The measurement methodology is self evident the action and the success indicator.
B.7.1	Description and definition are self evident from the action and the success indicator. <b>OUTPUT</b>	The measurement methodology is self evident the action and the success indicator.
B.8.1	Description and definition are self evident from the action and the success indicator. <b>OUTPUT</b>	The measurement methodology is self evident the action and the success indicator.
B.9.1	Description and definition are self evident from the action and the success indicator. <b>OUTPUT</b>	The measurement methodology is self evident the action and the success indicator.
B.10.1	Description and definition are self evident from the action and the success indicator. <b>OUTPUT</b>	The measurement methodology is self evident the action and the success indicator.
B.11.1	The measurement methodology is self evident the action and the success indicator. <b>ACTIVITY</b>	The measurement methodology is self evident the action and the success indicator.

## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Success indicators	Description and Definition	Measurement methodology
C.1.1	The measurement methodology is self evident the action and the success indicator. <u>ACTIVITY</u>	The measurement methodology is self evident the action and the success indicator.
C.2.1	The measurement methodology is self evident the action and the success indicator. <u>ACTIVITY</u>	The measurement methodology is self evident the action and the success indicator.
C.3.1	Description and definition are self evident from the action and the success indicator. <u>OUTCOME</u>	The measurement methodology is self evident the action and the success indicator.
C.4.1	Description and definition are self evident from the action and the success indicator. <u>OUTPUT</u>	The measurement methodology is self evident the action and the success indicator.
C.5.1	The measurement methodology is self evident the action and the success indicator. <u>ACTIVITY</u>	The measurement methodology is self evident the action and the success indicator.
C.6.1	The measurement methodology is self evident the action and the success indicator. <u>ACTIVITY</u>	The measurement methodology is self evident the action and the success indicator.
C.7.1	<p>This success indicator takes into account any amount which is demanded in the show cause notices issued in CUSTOMS cases. Such amount may include duty, excess refund granted, excess drawback granted etc. All the SCNs whether issued as a result of preventive/anti-smuggling operation or as a result of audit/scripiny of assessment have to be taken into account for this success indicator. Further, where a show cause notice is waived, the amount involved in such waived show cause notices should also be included. Sum total of all such amount is the measure of success in detection of the amount due to the government. However, for the purpose of setting the trend values under Sec 3 and target/criterion values in Sec 2, the data which is maintained at DRI regarding the COMMERCIAL FRAUD cases where investigation is completed and SCN is issued has been relied upon. This data is maintained for DRI and Commissionerates and it indicates the value/duty in such SCNs. The value/duty in the SCNs issued, by both DRI and Commissionerates, in the Commercial Fraud cases expressed as percentage of the total Customs revenue collected by the CBEC is taken as a proxy to set the trend values under Sec 3 and target/criterion values in Sec 2 of this RFD. <u>OUTCOME</u></p>	<p>The sum total of the amount of value/duty demanded in the SCNs issued <b>PLUS</b> the amount involved the SCNs waived during the current year <b>divided</b> by the total customs revenue collected during the year, expressed as percentage.</p>



## Section 4: Description and Definition of Success Indicators and Proposed Measurement Methodology

Success indicators	Description and Definition	Measurement methodology
C.7.2	<p>This success indicator takes into account any amount which is demanded in the show cause notices issued in CUSTOMS cases. Such amount may include duty, excess refund granted, etc. All the SCNs whether issued as a result of anti-evasion operation or as a result of audit/critiny of assessment have to be taken into account for this success indicator. Further, where a show cause notice is waived, the amount involved in such waived show cause notices should also be included. Sum total of all such amount is the measure of success in detection of the amount due to the government. However, for the purpose of setting the trend values under Sec 3 and target/criterion values in Sec 2, the data maintained by DGCEI regarding the SCNs issued demanding duty in Central Excise Cases and Service Tax cases has been relied upon. This data is maintained in respect of cases booked by DGCEI and also by the Commissionerates. The data which includes duty demanded in the SCNs issued, by both DGCEI and Commissionerates, in both Central Excise and Service Tax cases taken together and expressed as percentage of the total Central Excise and Service Tax revenue collected by the CBEC is taken as a proxy to set the trend values under Sec 3 and target/criterion values in Sec 2 of this RFD. <u>OUTCOME</u></p>	<p>The sum total of the amount of value/duty demanded in the SCNs issued PLUS the amount involved the SCNs waived during the current year, by both DGCEI and Commissionerates, in both Central Excise and Service Tax cases taken together <u>DIVIDED</u> by the total Central Excise and Service Tax revenue collected by the CBEC during the year, expressed as percentage.</p>
C.8.1	<p>Description and definition are self evident from the action and the success indicator. <u>OUTPUT</u></p>	<p>The measurement methodology is self evident the action and the success indicator.</p>
C.8.2	<p>Description and definition are self evident from the action and the success indicator. <u>OUTPUT</u></p>	<p>The measurement methodology is self evident the action and the success indicator.</p>
C.9.1	<p>Where the Department files appeal before CESTAT, it may either allow the appeal, reject the appeal, allow the appeal partly or remand the case for denovo adjudication. Where the appeal is allowed, the entire duty amount is upheld in favour of the Department. Where the appeal is allowed partly, the part of the duty allowed is the duty upheld in favour of the department. Remand of the case, appealed against by the Department, may be treated as the case allowed in favour of Department and the duty involved in the case may be treated as upheld in favour of the Department. Similarly, where the party files appeal before CESTAT, it may either allow the appeal, reject the appeal, allow the appeal partly or remand the case for denovo adjudication. In this case too, remand of the case may be treated as case allowed in favour of the party. Thus, where the appeal by a party is rejected, the entire duty amount is upheld in favour of the Department. Where the appeal of the party is allowed partly, the remaining part of the duty is the one upheld in favour of the department. Thus, the total duty upheld by CESTAT in favour of Department out of the total amount involved in the cases decided, whether appealed by the department or the parties, is the measure of success of the department. <u>OUTCOME</u></p>	<p>(The total duty upheld by CESTAT in favour of Department as a percentage of the total amount involved in the cases decided during the current year) <u>MINUS</u> (The total duty upheld by CESTAT in favour of Department as a percentage of the total amount involved in the cases decided during the last year). In other words, if during the last year, the total duty upheld in favour of Department was 30%, and the corresponding figure for current year is 34%, the achievement would be 4% (= 34% - 30%).</p>
C.9.2	<p>Where the Department files appeal before CESTAT in a case, CESTAT may either allow the appeal, reject the appeal, allow the appeal partly or remand the case for denovo adjudication. Where the appeal is allowed partly in favour of the department, such cases are also to be treated in favour of department. Remand of the case, appealed against by the Department, may be treated as the case allowed in favour of Department and. Similarly, where the party files appeal before CESTAT in a case, CESTAT, similarly, may either allow the appeal, reject the appeal, allow the appeal partly or remand the case for denovo adjudication. In this case too, remand of the case may be treated as case allowed in favour of the party, and the cases decided partly in favour of the party should also be treated as case allowed in favour of the party. Thus, the total number of cases upheld by CESTAT out of the total number of cases decided, whether appealed by the department or the parties, is the measure of success of the department. <u>OUTCOME</u></p>	<p>(The total number of cases upheld by CESTAT in favour of Department as a percentage of the total number of cases decided during the current year) <u>MINUS</u> (The total number of cases upheld by CESTAT in favour of Department as a percentage of the total number of cases decided during the last year). In other words, if during the last year, the total duty upheld in favour of Department was 30%, and the corresponding figure for current year is 34%, the achievement would be 4% (= 34% - 30%).</p>

## Description and Definition of Success Indicators and Proposed Measurement Methodology

Success indicators	Description and Definition	Measurement methodology
D.1.1	Pending disciplinary cases means cases where chargesheet has been issued. Such cases will be treated as disposed off when first order of the Disciplinary authority has been issued. <b>OUTPUT</b>	Percentage of disciplinary cases disposed off during the current year, out of the number of disciplinary cases which were pending for more than three years at the beginning of the year.
D.2.1	Currently, the owned office space is about 9 lakh sq mtr against the requirement of about 20.5 lakh sq mtr. It is planned to increase the owned office space by 50% in medium term. Accordingly, it is planned to seek approval of proposals by the Ministry for augmentation of existing office space by 15% (i.e. by 1.35 lakh sq mts.). <b>OUTCOME</b>	Area of the owned office space for which proposal is approved by the Ministry.
D.2.2	Currently, the number of residential units is about 14000 against the requirement of about 40000. It is planned to increase the number of residential units by 50% in medium term. Accordingly, it is planned to seek approval of Approval of proposals by the Ministry for augmentation of residential space by 15% (i.e. by 2100 units). <b>OUTCOME</b>	Number of residential units for which proposal is approved by the Ministry.
D.3.1	It is proposed to build an exclusive academy for the probationers. It is planned to acquire the land from the concerned authority, complete the sale purchase formality, and make the building plan for the academy during the current F.Y. <b>OUTCOME</b>	Date when all of these actions are completed.
D.4.1	An action plan has been finalised for procurement of arms and ammunition in respect of all Commissionerates and Directorate of CBEC. The plan implementation involves allocation or re-allocation of the arms and ammunition. <b>OUTPUT</b>	The date when allocation or re-allocation of arms and ammunition is completed.
D.5.1	For promoting greater satisfaction to CBEC employees and their families, a system for online receipt of welfare and infrastructure proposal, raise deficiency note, resubmit proposal and real time proposal tracking is to be put in place. Success will be measured by the date when such a system is made operational. <b>ACTIVITY</b>	The date when such a system is made operational for use.
E.1.1	The draft proposal for the RFD for the current year is to be submitted to DOR as per the timeline prescribed by the PMD. <b>OUTPUT</b>	This is measured by the date of submission of the draft RFD for current financial year to DOR.
E.2.1	Results for the success indicators of the RFD for the previous year needs to be submitted to DOR as per the timeline prescribed by the PMD. <b>OUTPUT</b>	This is measured by the date of submission of the RFD results for previous financial year to DOR.
E.3.1	The Citizens' Charter of CBEC promises specific services with timelines that would be adhered to as part of taxpayer services. These services are provided by field formations, Commissionerates, Custom Houses, Divisions and Ranges. An independent audit by an outside agency regarding the performance of the Charter's promises needs to be done. Presently the CBEC Citizens' Charter promises service delivery as per norms in 80% of cases.	The independent audit would calculate the degree of implementation of the Citizens' Charter promises in terms of promises fulfilled divided by the promises made of 80% delivery.
E.4.1	CBEC has adopted CPGRAMS Portal of Department of Administrative Reforms and Public Grievances (DARPG) as a system to receive grievances and redress them. A promise of grievance redressal within 30 working days is made. An independent audit of the grievance redress performance needs to be done.	The independent audit would calculate the degree of timely resolution of the grievances within 30 working days and the quality of grievance redress.
E.5.1	CBEC needs to put in place a strategic plan as per changed priorities for next five years to meet its Mission and progress in a systematic manner towards its stated Vision. <b>ACTIVITY</b>	The date when such a plan is approved by the Board.
E.6.1	CBEC needs to proactively to mitigate corrupt practices through implementation of an action plan that identifies potential areas of corruption and develops actions to mitigate these areas from corruption.	The degree of implementation of the MSC is completed steps divided by the total steps.
E.7.1	CBEC has put in place a plan for IS 15700 certification of its field formations. This certification is given by Bureau of Indian Standards and involves implementation of quality management system as per ISO 9001 guidelines along with steps for quality in taxpayer service delivery.	The degree of implementation is the number of field formations that have adopted IS 15700 standards divided by the total formations chosen.
E.8.1	An "Innovation Action Plan" targets to create a culture to encourage, identify, celebrate and reward managerial and administrative innovations. The approved plan needs to be implemented.	The degree of implementation of the IAP is completed steps divided by the total steps.

### Section 5:

## Specific Performance Requirements from other Departments

1. Grant of adequate fund by the Department of Expenditure/Budget Division.
2. Time bound approval of the proposal for infrastructural projects by the IFU, Department of Revenue.

**CBEC RFD 2014 - 2015**

**Section 6:  
Outcome/Impact of activities of organization / ministry**

SI No	Outcome/ Impact of organisation/RCS	Jointly responsible for influencing this outcome / impact with the following organisation (s) / departments / Ministry	Success indicators		Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for
						FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
<b>A</b>	An efficient machinery for collection of indirect tax revenue for Government of India to fund budgetary support	NONE	A.1.1	% achievement of RE target	%	101	97	100	100	100
		NONE	A.2.1	Amount realised during Scrutiny of assesment, Audit, Preventive operation, Anti-evasion operation, and Arrears recovery	Rs. In Cr.	*	16318	15900	16550	17300
<b>B</b>	Prompt and friendly tax administration to encourage voluntary compliance	NONE	B.1.1	Dispose off a refund claim within 3 months of receipt of a complete claim	%	93	95	95	97	98
		NONE	B.2.1	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	%	53	48	50	52	54
		Other authorities at Port	B.3.1	Clear the goods within 48 hours of filing of a complete & correct export / import declaration.	%	*	*	80	85	90
		NONE	B.4.1	Notification of common forms for registration for Central Excise and Service Tax	Date	*	*	30/09/2014	*	*
		NONE	B.5.1	Drafting of model CGST and IGST law	Date	*	*	31/10/2014	*	*
		NONE	B.6.1	% of such cases adjudicated by 31-03-2015	%	*	*	90	90	90
		NONE	B.7.1	% of such cases disposed off by 31-03-2015	%	*	*	90	90	90
		NONE	B.8.1	% of such cases where action was completed by 31-03-2015	%	*	*	90	90	90
		NONE	B.9.1	% of such cases where action was completed by 31-03-2015	%	*	*	90	90	90
		NONE	B.10.1	% of such cases where action was completed by 31-03-2015	%	*	*	90	90	90
		NONE	B.11.1	Date by when action is completed	Date	*	*	14/2/2015	*	*

# CBEC RFD 2014 - 2015

## Section 6:

### Outcome/Impact of activities of organization / ministry

SI No	Outcome/ Impact of organisation/RCS	Jointly responsible for influencing this outcome / impact with the following organisation (s) / departments / Ministry	Success indicators	Unit	Actual value for	Actual value for	Target value for	Projected value for	Projected value for	
					FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	
C	To ensure Free and fair trade and provide level playing field to Indian manufacturers, service providers, importers and exporters.	NONE	C.1.1	% coverage of audit of the mandatory and the selected non-mandatory units by 31-03-2015	%	*	*	90	90	90
		NONE	C.2.1	Number of CAAP audits conducted	No.	*	*	125	130	135
		NONE	C.3.1	% of Audit paras pending for more than three months as on 31-03-2015.	%	*	*	10	10	10
		NONE	C.4.1	% of mandatory and non-mandatory units in respect of which Assessee Master Files updated/completed – as on 31-03-2015	%	*	*	90	90	90
		NONE	C.5.1	% of ACP clients covered by the end of March, 2015	%	*	*	90	90	90
		NONE	C.6.1	% of EOUs covered by the end of March, 2015	%	*	*	90	90	90
		NONE	C.7.1	Total amount demanded in the show cause notices, as a percentage of revenue collected - Customs cases	%	1.33	6	6.5	7	7.5
		NONE	C.7.2	Total amount demanded in the show cause notices, as a percentage of revenue collected - Central Excise and Service Tax Cases	%	5.8	8	8.5	9	9.5
		NONE	C.8.1	% of cases in which investigation was completed and show cause notice issued during 2014-15 - Customs Cases	%	*	*	90	90	90
		NONE	C.8.2	% of cases in which investigation was completed and show cause notice issued during 2014-15 - Central Excise and Service Tax Cases	%	*	*	90	90	90
		NONE	C.9.1	Increase in total duty amount upheld by CESTAT, as a percentage of total duty amount involved in all the cases decided	%	*	*	2	4	5
		NONE	C.9.2	Cases upheld by CESTAT in favour of revenue, as a percentage of total number of all cases decided	%	32	31.5	35	36	37
D.	Improve satisfaction and efficiency of the indirect tax administration	NONE	D.1.1	% of disciplinary cases disposed off, out of the pendency at the beginning of the year.	%	30	25	23	22	21
		NONE	D.2.1	Approval of proposals by the Ministry for augmentation of existing office space by 15% (i.e. by 1.35 lakh sq mts.).	Sq. Mts.	*	*	135000	150000	165000
		NONE	D.2.2	Approval of proposals by the Ministry for augmentation of residential space by 15% (i.e. by 2100 units)	Sq. Mts.	*	*	2100	2300	2600
		NONE	D.3.1	Finalisation of acquisition, purchase and bukdling plan for the new building of NACEN exclusively for probationers	Date	*	*	14/2/2015	*	*
		NONE	D.4.1	Implement the approved action plan for allocation or re-allocation of arms and ammunition in respect of all Commissionerates and Directorate of CBEC.	Date	*	*	14/2/2015	*	*
		NONE	D.5.1	Develop a system for online receipt of welfare and infrastructure proposal, raise deficiency note, resubmit proposal and real time proposal tracking.	Date	*	*	14/2/2015	*	*