



भारत सरकार

Govt. of India,

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

वस्तु एवं सेवाकर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय

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F.No.IV(16)12/CCO/SH/TECH-I/MEETINGS/2017/

Dated : 22-05-2019

**MINUTES OF THE REVIEW MEETING WITH COMMISSIONERS BY THE CHIEF COMMISSIONER
HELD ON 17-05-2019 AT GUWAHATI**

The Review Meeting with Commissioners by the Chief Commissioner was held on 17-05-2019 in the Conference Hall of GST Bhawan, Guwahati under the Chairmanship of Shri G.V.Krishna Rao, Chief Commissioner, GST, Central Excise & Customs, Guwahati Zone.

2. The list of Officers who attended the meeting is enclosed as Annexure-A.
3. The Chief Commissioner in his introductory address welcomed all the Commissioners and other Officers of Guwahati Zone and stressed upon the need to ensure that all round progress is achieved in all areas of work in the Zone.
4. A brief presentation on the status of various issues in the Commissionerates was made by all the Commissioners. The hard copies of the presentations were submitted to the CCO. The points/issues deliberated and discussed are given point wise below:

I. All Commissionerates of Guwahati Zone :

At the outset, the Chief Commissioner requested all the Commissioners to clear all pending Bills under all budgetary heads. While doing so he stated that priority should be given to Group C staff so that there is no financial hardship faced by them. Accordingly, it was requested to clear all pending bills received upto date by 31/5/2019 positively with a report to the Chief Commissioner Office, by 5th June 2019.

The Commissioners vide letter dated 06/5/2019, were requested to bring a note on the issue of Casual labourer on the rate of wages paid by different Commissionerates and also a note on payment of Dress allowances sanctioned to Group C(Non Ministerial) staff.

The issue of Casual labourer and the rate of payment were discussed at length wherein the Chief Commissioner observed that there is a disparity in payment of wages in different Commissionerates and uniform approach is not being maintained.. To maintain uniformity in wages for identical work, it was decided to form a Committee consisting of 3(three) members headed by Sri Isac R. Kharkongar, Deputy Commissioner of Customs (P) Shillong with 1(one) Superintendent from CGST, Shillong and one officer from Dibrugarh Commissionerate who are well conversant with the present issue. It was also decided that the said Committee will submit its suggestions along with solution in this matter latest by 24/5/2019 to CCO for taking further decision on this.

After that issue of Dress allowance was discussed and during discussion it was revealed that barring Imphal Customs Division all other Commissionerates/formations are sanctioning Dress Allowance @ 5000/- per annum. Commissioner, CGST, Shillong explained in detail the logic behind sanctioning Rs. 5000/- as Dress Allowance citing the authority vide OM dated 31/8/2017 of Department of Expenditure wherein it was clarified that Dress Allowance for Group "C" Non-Ministerial Staff (erstwhile Group 'D' Staff) will be restricted @ 5000/- per annum. Thus, it was decided that Dress Allowances for Group "C" Non-Ministerial Staff shall be Rs. 5000/- per annum. A reply to Gr. C Non Ministerial Association shall be sent by CCO as well all Commissionerates where such representations are received, to the above effect, by 31.05.2019. **[Action:CCO/All Commissioners]**

II. **Organizational Set-up** :The issues on Organizational set up of Commissionerates / Division /Ranges/LCSs/PPs etc. were discussed in detail.. The Chief Commissioner emphasized that all the Divisions and Range formations should be stationed at the places as per the Notification issued by the CBIC New Delhi.

The Commissioner CGST Guwahati informed that, though as per the Board's Notification Bongaigaon Division has been created in the new GST formation in place of Dhubri Division but, no suitable building found was available for housing the Bongaigaon Division. The Commissioner, CGST, Guwahati has informed that Dhubri Division has its own departmental building since long. If Commissioner, CGST, Guwahati is of the opinion that Dhubri is better place as Divisional Hqrs., he shall submit afresh a proposal to change Divisional Hqrs. in this regard. The Chief Commissioner is of the opinion that the Divisions/Ranges/formations specified in the Notification should not be deviated and located at different stations. Offices starting from Ranges to Divisions to function as per Notification. Difficulties, if any, in any Commissionerate may be furnished with a comprehensive proposal justifying such re-location.

The Commissioner, CGST, Dibrugarh should vacate the premises of abolished Ranges and relocated Ranges under his jurisdiction immediately and no rent be paid from the month of June, 2019 and report compliance by 10th June, 2019. Proposal, if any, from CGST, Agartala, CGST, Itanagar & CGST, Aizawl and other Commissionerates on the issue of re-location may be furnished with justification by 30.06.2019.

The Commissioner of Customs (P), NER, Shillong is directed to make an assessment of the performance of all CPFs/PPs, LCS and give comprehensive suggestions for restructuring like abolition, shifting, relocation or creation of formations by 31st August, 2019. **[Action: All Commissioners]**

III. **Power Point Presentation (PPTs):**

- (a) **Fund Utilisation:** . During discussion it was observed that most of the Commissionerates have surrendered fund under various heads in the last financial year i.e. 2018-19, though considerable number of Bills were pending and remain unpaid. The reasons other than PFMS problem shall be explained by the jurisdictional Commissioners. The Chief Commissioner observed that, the funds got surrendered because of poor expenditure management and the general tendency of attending the bills in the last minute should be avoided. The Chief Commissioner has opined that there is lack of supervision by the Supervisory Officers in monitoring the pendency position on expenditure side which led to such surrender. Most of the Commissioners have reported that the glitches in the PFMS portal created hurdle in processing and payment of funds which was not accepted by the Chief Commissioner as such glitches occurred just 10(ten) days before the end of the financial year. The Chief Commissioner has taken a serious view in this matter and directed all the Commissioners to take necessary action so that all the pending Bills received upto date are cleared by 31/5/2019. Clearance of bills should not be as per the discretion of dealing assistant but strictly in accordance with date of receipt in chronological order. Responsibility shall be fixed against the person concerned for any lapse in processing the bills and ensure that all the Bills sanctioned are cleared without delay and paid to the claimants. All the Commissioners must ensure that there is no surrender of fund under any head during current financial year. New claims, should be processed within 5(five) working days invariably. All Commissioners to submit a report under their signature on 10th of every month that all bills upto the 30th of previous month under all heads have been cleared and amount paid. If not, they should explain the reasons.**[Action : All Commissioners]**
- (b) **BILLS RELATING TO DTE :** The Chief Commissioner has emphasized that all DTE Bills pending in Customs (P), Shillong Commissionerate to be cleared and compliance reported by 31-05-2019. Bills received upto 20-05-2019 also to be cleared by 31-05-2019. All other Commissioners wherever bills are still pending to take similar action on this issue. **[Action: All Commissioners]**.
- (c) **LEGAL FEES TO DEPARTMENTAL COUNSELS :** The Chief Commissioner has observed that there is huge pendency of legal fees in respect of Imphal Customs Division which should be cleared by 31st May,2019. If necessary and in case of any LOA problem, claim should be processed by the Commissionerate Hqrs. Office, Shillong and sent to PAO, Shillong for early disbursement of the claims and payment to the Counsels. **[Action: Commissioner, Customs (P)]**.

- (d) **PENDING BILLS WITH PAO** : It was also reported by almost all the Commissioners that despite reminders and telephone calls, no pro-active action has been taken by PAO for speedy clearance of bills. Administrative Officer (P&E), CCO will nominate a Nodal Officer from his Section who will co-ordinate with the Office of the PAO, CBIC, Shillong to get the bills/claims cleared in respect of Agartala, Dimapur, Imphal, Aizawl, Itanagar Commissionerates & Tezpur division on a day to day basis. In respect of Guwahati CGST, Guwahati Audit, Shillong CGST and Dibrugarh CGST, respective Commissionerates to take up with their PAO for speedy clearance of bills.

[Action: All Commissioners,/ Administrative Officer (P&E), CCO]

- (e) **SWACCHATA** - During discussion it was observed that the performance of almost all the Commissionerates has been not satisfactory. Most of the Commissionerates have surrendered fund in the last financial year i.e. 2018-19. The Chief Commissioner desired that 80% of the Swacchata funds to be released by Commissioner, CGST, Guwahati to Dhubri and Silchar divisions as the cleanliness and hygiene is below average in those divisions. Similarly, Commissioner, Dibrugarh shall allocate more funds to Jorhat and Tezpur and Tinsukia divisions rather than Headquarters. The Commissioner of Customs (P), NER, Shillong has been asked to utilize 50% of the annual allocation by 1st week of July, 2019 under this head. It was stressed upon that wherever funds are left un-utilized upto 2nd quarter of 2019-20, the same will be diverted to other Commissionerates where needed. Fund for the first & second quarter of 2019-20 may be utilised by 10/7/2019 by all the Commissionerates including Audit and Appeals.. Swacchata funds may be utilised for cleanliness of Ranges in poor and un-hygienic condition. **[Action: All Commissioners]**

- (f) **IPR** : Customs (P) Shillong , CGST Shillong and CGST Imphal have reported that IPRs for 2018 (As on 01-01-2019) are not submitted by several officers.. The Chief Commissioner's observation in this context was that, officers who have not filed their IPRs are not eligible for sensitive posting, deputation or vigilance clearance as per DOPT instructions. Further necessary action may be taken to call for their explanation for non-submission of IPRs. All other Commissioners may check the present status of IPRs and take necessary action in line with the above . **[Action : All Commissioners].**

- (g) **APAR** : CGST Dibrugarh ,Customs (P) Shillong & CGST, Shillong has reported pendency in APARs for the period 2017-18.The Chief Commissioner observed that action should be initiated against the Reporting Officers who failed to initiate the APARs. In cases falling short of the stipulated time of 3(three) months under different Reporting Officers during the reporting period, NRC should be initiated after examining the reasons for the same. The Commissioner of Customs (P), NER, Shillong has been directed to complete the work of APARs of the Marine Staff by the Supervisory Officer and review accordingly. All other Commissioners shall furnish a completion certificate that there is no pendency for the year 2017-18. For 2018-19, completion certificate be given by 10-06-2019 and copies of APARs be given to the officers or communicated on SPARROW module well before that date. **[Action : All Commissioners].**

(h) **CPGRAM & RTI:** The Chief Commissioner opined that cases on CPGRAM & RTI be attended on priority. Status on CPGRAM in the Zone on a daily basis should be put up to Chief Commissioner. Superintendent (CCO) to comply on the issue. **[Action : Superintendent (CCO)]**

(i) **DISCIPLINARY AUTHORITY:** The Chief Commissioner has observed that for the entire Zone, Commissioner, CGST, Shillong is the Disciplinary Authority at present. But post GST, several Commissionerates have been formed. Ideally, each Commissioner should be the Disciplinary Authority for his Commissionerate. Commissioner, CGST, Shillong should examine this issue and send detailed note on who is to be the "Disciplinary Authority" for other Commissionerates (as per extant instructions) to CCO by 15th June, 2019. **[Action : Commissioner, CGST, Shillong]**

(j) **DISPOSAL OF OLD & BROKEN FURNITURE & FILES:** It was observed by the Chief Commissioner that disposal of old & broken furniture was not taken in right earnest by the jurisdictional Commissioners. The Chief Commissioner has directed that priority be given to the issue. Commissioner, CGST, Guwahati to dispose off by 31st July, 2019 the old furniture lying in the cellar of GST Bhawan and submit action taken report to CCO by 1st August, 2019. Disposal of old/condemned vehicles lying with CGST, Shillong be done on priority. Action taken report in this regard should be made by the jurisdictional Commissioners latest by 31st July, 2019. Similarly, all old files ripe for disposal by destruction be destroyed and action taken report be given by 30th September, 2019. **[Action : All Commissioners].**

(k) **BAS** - BAS has not been installed at Silchar Division of Guwahati Commissionerate, CGST Dimapur, CGST Itanagar, CGST Dibrugarh & CGST Imphal. Customs (P) Shillong also reported that BAS is not working properly. The Chief Commissioner observed that implementation of the same may be taken up on priority by mapping 100% of the Staff. Where BAS not working, Superintendent (System) of the Commissionerate will co-ordinate with vendor immediately to make it functional. Action taken report on installation and functionality be submitted to CCO by 30th June, 2019 positively. **[Action : All Commissioners].**

IV. **REVENUE:** Commissioners should submit the proforma prescribed for this meeting every month whether or not meeting is held in that month. Such report with data as on 1st of the month should reach CCO invariably by 15th of every month. However, DGARM report of the respective Commissionerate should be downloaded on 10th day of the month at 6 PM and sent to CCO by incorporating in the Brochure to check the uniformity /accuracy with the Zonal figure. The Commissioner, CGST, Dibrugarh to re-check the revenue figures submitted during the Review Meeting and submit the corrected report latest by 10th June, 2019. From next meeting onwards, wherever there is a shortfall in Revenue, reasons shall be furnished in respect of the Commissionerate as a whole and for each taxpayer in the Top 20 list of the Commissionerate. **[Action: All Commissioners].**

- V. **ADJUDICATION:** The Chief Commissioner has observed that the Commissioners may ensure accuracy on the age-wise pendency of cases and reflect correct position while submitting reports in future. In respect of Itanagar CGST Commissionerate, action should be taken for disposal of those cases where CESTAT have pronounced its judgement in favour of the Department and submit report by 31st May, 2019. It has also been directed by the Chief Commissioner to reduce the pendency of adjudication to the barest minimum. In any case no SCN should be pending adjudication beyond 6 months during any given month. **[Action: All Commissioners].**
- VI. **CLEARLY RECOVERABLE ARREARS :** The Chief Commissioner has observed that proper categorization is not being followed while projecting "Clearly Recoverable Arrears" in respect of Customs Commissionerate, Shillong and some GST Commissionerates. There have been a huge number of cases which require to be re-visited for correct categorization. Report on exact number and amount of clearly recoverable arrears be submitted by 15th June, 2019. It is found that there are 15(fifteen) cases of Clearly Recoverable Arrears in respect of CGST Commissionerate, Shillong which Chief Commissioner desired for taking necessary action by way of attachment or otherwise and report compliance by 15th June, 2019. All Commissioners are directed to take suitable action on priority for recovery of arrears and the recovery should be reflected in the periodical reports clearly. **[Action: All Commissioners].**
- VII. **THIRD PARTY DATA:** The Chief Commissioner observed that huge data received 3(three) years back is still pending verification. Immediate action to be taken on the cases involving huge revenue potential before those cases get time barred. **[Action: All Commissioners].**
- VIII. **REWARDS TO OFFICERS AND INFORMERS :** The Chief Commissioner has observed that in respect of all sanctioned rewards, either to Officers or to Informers, disbursement should be completed by 31st May, 2019 and compliance reported. If funds are exhausted, requirement be projected realistically and sent to CCO by 10th June, 2019 for taking up with DGHRD/CBIC for sanction of additional funds. **[Action: All Commissioners].**
- IX. **IMPORT & EXPORT DATA :** The Chief Commissioner has desired that Import & Export performance data in respect of Commodities as well as Importers/ Exporters may be furnished in descending order while submitting data for the future meetings. **[Action: Commissioner, Customs (P)].**
- X. **DISPOSAL OF SEIZED GOODS INCLUDING GOLD AND NARCOTICS :** The Chief Commissioner has directed the Commissioner, Customs (P), NER, Shillong to speed up disposal of seized goods. All gold lying in various field formations and Banks be disposed off before 31st July, 2019 positively. Special mention has been made by Chief Commissioner in respect of Imphal Customs in this regard. **[Action: Commissioner, Customs (P)].**
- XI. **COMMISSIONER (APPEALS) :** The Chief Commissioner has observed that as on 01-05-2019, 8(eight) number of cases are pending in Call Book. The Chief Commissioner desires to know whether appeals

can be transferred to call book in the Office of Commissioner (Appeals) in respect of pending appeals.
[Action : Commissioner (Appeals)].

XII. **REFUNDS UNDER BUDGETARY SUPPORT SCHEME** : Funds allocated to the extent of Rs. 239.20 Cr. during April,2019 shall be fully disbursed by 25.05.2019 and a compliance report be sent by 27.05.2019.

All refund claims for further periods shall be processed and sanctioned and kept ready for disbursement and the same shall be disbursed as and when funds are received. Requirement of further funds be submitted by 31.05.2019, if not already submitted. [Action: All Commissioners].

The next Review Meeting will be scheduled between 15th and 20th July, 2019. Exact date will be intimated in due course.

The action taken report on this "minutes" shall be sent as per the dates mentioned above and wherever no specific date is mentioned, the same shall be submitted during next meeting.

This issues with the approval of the Chief Commissioner.


(Suven Das Gupta)
Joint Commissioner

F.No.IV(16)12/CCO/SH/TECH-I/MEETINGS/2017/

5912-29

Dated : 22-05-2019

Copy to :

2 MAY 2019

1. The Commissioner, CGST & CX (ALL) of Guwahati Zone.
2. The Commissioner (Audit)/(Appeals), CGST & CX Commissionerate, Guwahati
3. The Commissioner of Customs (Preventive), N.E.R., Shillong.
4. The Additional/ Joint Commissioner, CCO/CGST, Customs Commissionerate, Shillong / Guwahati / Imphal/ Aizawl.
5. The Deputy Commissioner (Preventive), Customs Commissionerate, NER, Shillong.
6. The Superintendent (Computer), CCO, Shillong to upload in Departmental website.


(Suven Das Gupta)
Joint Commissioner

ANNEXURE

Sl.No.	Name of the Officer S/Shri	Designation
01.	N.V.Kulkarni	Commissioner, CGST & CX, Shillong
02.	V.K.Paul	Commissioner, CGST & CX, Guwahati
03.	K.Askhikheiya	Commissioner, CGST & CX, Dimapur & Customs (Prev.), Shillong
04.	R.R.Bangar	Commissioner, CGST & CX, Dibrugarh
05.	C.Songate	Commissioner, CGST & CX, Aizawl
06.	V.K.Gahlout	Commissioner, CGST & CX, Agartala
07.	B.S.Suhag	Additional Commissioner(Audit), Guwahati
08.	Karan Thapar	Joint Commissioner, CGST & CX, Imphal
09.	I.R.Kharkongor	Deputy Commissioner, Customs (Prev.), Shillong
10.	G.C.Paul	Assistant Commissioner, CGST & CX, Dimapur
11.	G.Panmei	Deputy Commissioner, CGST & CX, Imphal
12.	P.L.Saikia	Assistant Commissioner, CGST & CX, Guwahati
13.	Varun Yadav	Assistant Commissioner, CGST & CX, Guwahati
14.	G.C.Mandal	Assistant Commissioner (Audit), Guwahati
15.	N.K.Nandi	Assistant Commissioner, CGST & CX, Itanagar
16.	Sanjeet Kumar	Assistant Commissioner, Customs Division, Guwahati