

Kindly provide the copy of the letter/ instructions / directions given by the Central Board of Indirect Tax & Custom after the workshop meeting held on 20.06.2022 & 21.06.2022 at IIC, Max Muller Marg, New Delhi regarding all vacancies of Sr. Tax assistant/Executive assistant can be considered in the promotion qouta which was created before the notification of New Recruitment Rules of Executive assistant on 28.09.2015.

**Information Provided:**

*“Copy of the Minutes of the Cadre Control Workshop held on 20.06.2022 & 21.06.2022 at IIC, Max Muller Marg, New Delhi, are enclosed herewith. No letter/ instructions / directions issued separately by the CBIC after the above referred workshop, to consider all vacancies of Sr. Tax assistant/Executive assistant, created before the notification of New Recruitment Rules of Executive assistant on 28.09.2015, in promotion quota, is available in this office.”*

F. No. CBIC-10A60/7/2022-Ad.IIB  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs

Room no. 243E, 2<sup>nd</sup> Floor, North Block  
New Delhi, 12<sup>th</sup> July, 2022

**MINUTES OF THE CADRE CONTROL WORKSHOP HELD ON 20.06.2022 & 21.06.2022**  
**AT IIC, MAX MULLER MARG, NEW DELHI**

A cadre control workshop to discuss HR issues of Central Board of Indirect Tax and Customs was held on 20.06.2022 and 21.06.2022 at Indian International Centre, Max Muller Marg, New Delhi. The workshop was inaugurated by the Chairman, CBIC, Shri Vivek Johri, who was the Chief Guest. Smt. Sungita Sharma, Member (Administration), CBIC, presided over the two-day proceedings of the workshop. The meeting was attended by the following officers and representative:

S. No.	Name of the Officer (Shri /Ms.)	Designation
1.	Neeta Lall Butalia	Director General, DGHRD
2.	D.B. Singh	Joint Secretary (SSC)
3.	V. Rama Mathew	Pr. Chief Commissioner, CGST Kolkata
4.	Mallika Arya	Pr. Chief Commissioner, CGST Delhi
5.	S. Kannan	Pr. Chief Commissioner, CGST Lucknow
6.	Ashok Kumar Mehta	Pr. Chief Commissioner, CGST Mumbai
7.	Ranjana Jha	Pr. Chief Commissioner, CGST Bengaluru
8.	Pramod Kumar Agarwal	Pr. Chief Commissioner, Customs Mumbai
9.	Mandalika Srinivas	Pr. Chief Commissioner, CGST Chennai
10.	Srinivas Murty Tata	Chief Commissioner, CGST Pune
11.	Shyam Raj Prasad	Chief Commissioner, CGST Thiruvananthapuram
12.	Ajay Ganesh Ubale	Chief Commissioner, Customs Ahmedabad
13.	Navneet Goel	Chief Commissioner, CGST Bhopal
14.	Suresh Krishnani	Chief Commissioner, Bhubaneswar
15.	Rajesh Sodhi	Chief Commissioner, Chandigarh
16.	Anil Kumar Gupta	Chief Commissioner, Customs Kolkata
17.	B. V. Sivanga Kumari	Chief Commissioner, CGST Hyderabad
18.	Pramod Kumar	Director General, DGPM
19.	Chandra Prakash Goyal	Pr. Commissioner, CGST Jaipur
20.	Manmohan Singh	Pr. Commissioner, CGST Ranchi
21.	G. Ravindranath	Pr. Commissioner, Customs Chennai
22.	Sanjay Mahendru	Pr. Commissioner, CGST Hyderabad
23.	Sunil Jain	Pr. Commissioner, Customs Mumbai
24.	Rimjhim Prasad	Pr. Commissioner, CGST Delhi
25.	Sunil Kumar Sinha	Commissioner Coordination, CBIC
26.	Himabindu Mudumbai	Joint Secretary (Admin.), CBIC
27.	Mancesh kumar	Commissioner, CGST Thiruvananthapuram
28.	Hardeep Batra	Commissioner, CGST Chandigarh
29.	Sucheta Sreejesh	ADG, HRM-I
30.	Shailesh Kumar	ADG, HRM-II
31.	Ruchita Vij	Director, Ad.II, CBIC
32.	Manish Kumar	Additional Commissioner, CGST Delhi
33.	Rajendra Jatav	Deputy Secretary, Ad. II (A&B), CBIC

34.	Sachin Kumar Jain	Under Secretary, Ad. II B, CBIC
35.	Ravish Kumar	Under Secretary, Ad. III A, CBIC

2. At the outset, Chairman CBIC, welcomed all the participants to the workshop of Cadre Controlling Authorities, first of its kind to be held in CBIC. The Chairman laid stress on the need for a vibrant contended workforce, which requires continuous effort on sufficient recruitment at all levels, proper determination of seniority, timely promotion, filling up of vacancies, training, rotation, matters pertaining to vigilance, welfare and Infrastructure. CCAs play a vital role in carrying out the first four functions viz recruitment, fixation of seniority, promotion & filling of vacancies. He informed that there are certain challenges such as lack of clarity in the Recruitment Rules/DOPT instructions, spate of litigation and often conflicting case law, Lack of uniformity among CCAs, insufficient training etc which comes in the way while delivering on these objectives.

3. The Chairman further emphasised that Group B and Group C cadre Officers provides continuity, institutional memory in critical functionality and that, the purpose of this workshop is to get all the CCAs on the same page on most pestering issues, and to prepare an Action Plan and an Annual Calendar for HR issues after the workshop.

4. Member (Admin.), CBIC, in her opening remarks, echoed the sentiments of Chairman CBIC on the purpose and intent of two day workshop and highlighted the importance of the first ever deep-dive initiative into the HR issues. She encouraged the participants to engage in constructive dialogue to build a much-required synergy between the CCAs and the Board. She requested all the participants to make best use of this opportunity to address, discuss and resolve pending HR issues in respective CCAs.

#### 5. Direct Recruitment

JS (Admn) started the workshop with a presentation on Direct Recruitment through SSC. She focused on the number of vacancies in posts which are predominantly or completely DR posts. She highlighted the declining trend of projection of vacancies for CGLE over last four years and requested all CCAs to correlate the DR vacancies in their jurisdiction with vacancies being projected. Outlining the steps taken by the Board to fill the DR vacancies, she informed as follows:

- Board has been maintaining a very close liaison with SSC Headquarters
- DGHRD developed a module for collection and collation of preferences from candidates allocated to CBIC by SSC. The module is already being used for CGLE 2019. Zonal allocation for CGLE 2019 is expected to be completed by mid-July 2022.
- Amendment has been initiated in Recruitment Rules of Executive Assistant to facilitate Direct Recruit in Executive Assistant post through CGLE.
- After much persuasion by the Board, 2940 of the 7000 plus deemed abolished posts in the Grade of Havaldar have been revived and SSC agreed to club examination for this grade with that of MTS. Proposal for revival of remaining Havaldar posts is under consideration.

There was also a discussion on considering recruitment of the proposed Agniveers into suitable posts under CBIC.

#### JS (Admn) conveyed the following expectations from CCAs to facilitate Direct Recruitment:

- Accurate and timely projection of vacancies:
  - Correlation of Direct Recruit vacancies with vacancies being projected
  - Initial projections to be accurate as SSC does not accept any revision

- Break up of vacancies – horizontal and vertical reservation
- Timely response to DGHRD requests for data
- Steps to speed up joining process, including medical examination and testing physical standards.
- Arrangements to ensure timely completion of Physical Standards Testing for candidates to be shortlisted by SSC for Havaldar post, for which DGHRD has already circulated draft SoP.

(Action: All CCAs, Nodal Section in Board : AD III B)

**6. Expectations of SSC from the user Department**

The Staff Selection Commission (SSC) was represented by Shri D.B. Singh, Joint Secretary and Shri M.L. Hirwal, Director EDP. While indicating the recruitment of Havaldars clubbed with MTS as one of the biggest challenge CBIC have at hand currently, they highlighted the expectations of SSC from CCAs. They informed that the exam is computer based followed by Physical Standard Test (PST), which will be conducted by the concerned CCAs. The results of the PST will have to be uploaded on the Web-tool of SSC. The representative of SSC informed that the data should be carefully verified before uploading. They indicated the tentative timeline for each activity of the recruitment process and asked CCAs to be ready to carry out PST in Nov-Dec 2022. Further, for document verification which is a critical part of the entire recruitment process, it was advised to constitute specific teams who will check the documents of the candidates. JS (Admn) requested SSC to conduct training on the Webtool, to which JS (SSC) agreed.

(Action: All CCAs, Nodal Section in Board : AD III B)

**7. Data Collection by DGHRD**

ADG (HRM-II), DGHRD informed the house that collection of data pertaining to Group B and Group C cadres, in matter of vacancy/DPC, has been automated and every CCA should ensure that data in every field of the report in the module is sanitized before being fed into the module. He expressed concern over the fact that there have been instances where incomplete data has been uploaded. He reiterated the fact that the data collection has been automated centrally so that the CCAs are not burdened with reports. Therefore, it becomes all the more imperative and responsibility of the CCAs to upload correct data.

(Action: All CCAs)

**8. PWD Reservation**

Mr. Yogpal Singh ( Pr. ADG, NACIN) made a presentation and informed the house that earlier, reservation in PwD was there in direct recruitment only and now, this has been made applicable in promotions as well vide DoPT OM issued in May 2022. He informed the CCAs to follow the notification of Jan 2021 regarding eligibility of Persons with Benchmark Disabilities (PwBDs) for various posts, along with notifications issued by the Board from time to time.

(Action: All CCAs)

**9. Compassionate Appointments**

JS (Admn), while briefing on compassionate appointments, stated that every CCA should review the status of pending applications for compassionate appointment and ensure that the work in this regard is up to date. The updated information is essential for Board to examine the need of seeking special dispensation for accommodating compassionate appointments, applicants received due to covid-related deaths. She requested all CCAs to share updated data with Board.

(Action : All CCAs, Nodal Section in Board : AD III B)

## **10. Probation and Confirmation**

JS (Admn) informed the house that maximum permissible probation period is double the normal prescribed period of probation. The officer will be deemed to have successfully completed the probation period if no order confirming, discharging or reverting the officer is issued within prescribed period, which is eight weeks after expiry of double the normal period of prescribed probation. She informed about cases of deemed confirmation which came to the notice of the Board and that there are Inspectors who joined in 2018 and are required to clear the exam, to get confirmed in 2022. Inputs have already been sought in this regard from all CCAs vide letter dated 17th Jan 2022.

JS (Admn) requested all CCAs to review the status of probation and confirmation of officers and issue notices / advisories/ warnings in time to candidates wherever required, to ensure timely action, so that there are no officers working in the Department without being confirmed into the service and to avoid cases of deemed confirmation.

**(Action : All CCAs, Nodal Section in Board : AD III A)**

## **11. Casual Labourers and Related Issues**

JS (Admn) informed the house that the engagement of Casual Labourers (CLs) has been banned since 1988. Regularization of CLs is governed by DoPT OMs of 1993 and 2006. CBIC has conducted pan-India exercises to examine cases of CLs eligible under these two OMs as well Scheme for regularisation of Part Time CLs (PTCLs). She also informed that Hon'ble High Court of Madras vide Order dated 22.12.2020, directed to regularise 36 PTCLs, relaxing education qualification to VIII standard. The Special Leave Petition filed challenging this order is presently *sub-judice* in Supreme Court.

With regard to litigations, she informed the CCAs to issue detailed speaking orders and also that there is no provision for regularisation of retired / expired CLs. Regarding court directions in some cases to regularise those CLs considered ineligible by Department as per DoPT guidelines, she informed that specific approval of DoP&T and DoE is required on a case-to-case basis. She further informed that no outsourced employee can be regularized as there are no such instructions issued by DoP&T.

## **12. Reservation in Promotion**

**(Action: All CCAs)**

Commissioner (Coordination) gave an overview of the pending court cases on the issue of reservation in promotion including catch-up rule and own-merit in promotions. He briefed the house about all the past judgments on the issue of reservation in promotion, including that of M. Nagaraj and Jarnail Singh case. He also discussed the various O.M.s issued on the issue of reservation in promotion from time to time. Further, DoPT O.M. dated 12.04.2022, an outcome of recent judgment in Jarnail Singh case, was also discussed. He requested all CCAs to following the conditions enumerated in O.M. dated 12.04.2022, while implementing the policy of reservation in promotions. This was a knowledge transfer session.

There was a discussion with the CCAs on grant of Catch Up Rule and Own Merit in promotions in Group-B and Group-C cadres.

**13. Presentation by ISTM**

Introduction on 'Roster and Register' was given by the representatives of ISTM. They informed that Roster is drawn for small cadres, where cadre strength is below 13 and for large cadres where the strength is 14 or more, register is drawn. Further, it was clarified that method of recruitment determines the preparation of Roster/Register. For both Direct Recruits and Promotion Recruits, separate Rosters/Registers have to be maintained. They have explained that 'UR' means Unreserved which includes both General category officers and officers of any reserved category who are in the final list on Own Merit. The definition of Horizontal Roster (drawn for Persons with Benchmark Disability and Ex- serviceman vacancy) and L-shape Roster was also explained in brief. The ISTM team offered training to Departmental officers, if required by any CCA.

Consequent to the session by the ISTM team, all CCAs were advised to have the Rosters/Registers in place at the earliest, if not done yet and also have a recruitment plan for all cadres, ready by the 1<sup>st</sup> of January, each year.

**(Action: All CCAs)**

14. On completion of presentation by ISTM representatives, it was the time for open house discussions, to cover-up minor HR issues, not covered under Agenda. There was discussion on 2 specific issues:

**(i) Manpower allocation to SEZ (Mumbai):** Mumbai Customs, General raised the issue about posting of Officers to SEZ. DGHRD informed that these posts fall under the purview of Ministry of Commerce, which were earlier being filled from the Officers of other departments also. However, the job profile of these posts deals exclusively in Customs related work; these posts are presently being filled from the Customs Officers of CBIC. Mumbai Customs inquired that whether these posts can be treated as in-cadre posts and regular recruitment can be taken up against these posts. It was further enlightened that divergent practices are being followed by different CCAs when it comes to posting of Officers for the intended work. DGHRD suggested calling for data from the respective CCAs regarding divergent practices being followed, so that same can be analyzed in order to arrive at the final decision.

**(Action: DGHRD)**

**(ii) Irregularities in Proforma Promotions:** The issue of divergent practices being followed by different zones in granting Proforma promotion from Inspector to Superintendent when the officer is on deputation was also discussed. In order to ensure uniformity across CCAs, Board was requested to issue a general circular in this regard.

**(Action: Board)**

**(iii) JS (Admn) discussed that as per DoPT OM on EWS quota, the unfilled EWS quota vacancies of a year should not be carried forward. She informed that clarification was sought by a zone on what should be done if EWS quota remains unfilled due to non-availability of eligible candidate. She stated that as EWS point in reservation register is drawn out of Un-reserved posts, in case an EWS quota vacancy remains unfilled due to non-availability of eligible candidate, the same has to be treated as unreserved vacancy and filled up accordingly, as the same cannot be carried forward.**

**(Action: All CCAs)**

## **15. Recruitment Drive**

JS (Admn) mentioned that Direct Recruit vacancies reported to SSC and details of joining of candidates allotted by SSC are already being sought by Board. She requested CCAs to provide information in relation to the recruitment drive, taking vacancies as on 1<sup>st</sup> Jan 2022 (As per DGHRD Half yearly Brochure) as the basis for following provisions.

- To map Direct Recruit vacancies with vacancy reported to SSC
- To provide details of other modes of local recruitment, including post wise number of vacancies earmarked for each of the following modes of recruitments, recruitments done till end of June 2022, planned for rest of the year and vacancies advertised / conveyed to local recruiting agency
  - Compassionate Appointments
  - Sports Quota recruitments
  - Local Direct Recruit – Eg. Driver, canteen posts
- To plan for/ account for balance / gap in DR vacancies, if any
- Monthly report on promotions:
  - Vacancies in PR quota
  - Promotions made to various PR quota posts during the month
  - Progressive figure up to the end of that month and
  - Balance planned during the year

**(Action : All CCAs, DGHRD, Nodal Officer in Board : JS (Admn))**

## **16. Promotion in Group B Non- Gazetted and Group C**

JS (Admn) made a presentation on the inter-se seniority and discussed the DoP&T OM of 1986, judgments of N.R Parmar (dated 27.11.2012) and Meghachandra (dated 19.11.2019) in detail. She informed the house that while drawing the seniority of cadres, broadly, the following DoPT OMs need to be applied for the different timelines.

- a. 01.03.1986 to 27.11.2012 : {DoP&T OM No. 22011/7/86-Estt(D) dated 03.07.1986, DoPT O.M. No.35014/2/80-Estt.(D) dated 7.2.1986 read with OM No. 9/11/55-RPS of 1959}
- b. 27.11.2012 to 19.11.2019 : {DoP&T OM No. 20011/1/2012-Estt. (D) dated 04.03.2014}
- c. 19.11.2019 onwards: {DoP&T OM No. 20011/2/2019-Estt. (D) dated 13.08.2021} will apply

She informed the house that DoPT OM of 2021 provides a very clear formulation regarding the applicability of the above listed DoPT OMs in different periods and scenarios. There should not be any deviation from the relevant instructions inherent in the DoPT OMs.

Regarding Seniority of DRs of CGLE joining in subsequent years, she invited attention of CCAs towards Board letter No. 32022/110/2019-Ad.IIIA dated 22.11.2021, which communicated the principles laid down to fix seniority in such cases, in consultation with DoP&T.

Regarding seniority of ICT officers, it was informed that officers joining on ICT are to be placed below all officers appointed regularly to the grade on the date of his / her appointment on transfer basis. In this regard, Board instructions to be read together with DoP&T OMs applicable to the relevant years. For instance, in 2014 OM of DoPT on inter se seniority, there is a provision that the initiation of recruitment process for DR / PR would be deemed to be the initiation of recruitment process for the other mode as well. Hence, the date to be reckoned for determining seniority of DR and PR to be correlated with date of joining of ICT transferees.

She informed that in one case relating to Delhi zone (Amit Kumar / Yash Rattan), involving seniority of ICT officials, SLP has been filed in Hon'ble Supreme Court of India and pending currently.

(Action: All CCAs)

**17. D Raghu Judgement**

JS (Admn) referred to Board's letter issued on 2<sup>nd</sup> June, 2022 regarding implementation of D Raghu judgement which relates to date of effect of Cadre Restructuring 2001 and applicability of RRs of STA, 2003 and Inspector, 2002. She invited attention of CCAs to the discussion portion of D Raghu judgement, wherein Hon'ble Supreme Court analysed various letters relating to CR 2001 and stated that a conscious decision was taken by the Department not to fill up vacancies based on restructuring and to effect promotion to Inspector post, based on new RRs. From this discussion, it can be seen that Hon'ble Apex Court's reliance was on intent of Govt. She, therefore, stated that the same analogy may not apply to CR 2013 wherein it was clearly stated that pending notification of RRs, newly created /redesignated posts are to be filled up based on DoPT guidelines on RRs.

(Action: All CCAs)

**18. Executive Assistants- One Time Relaxation (OTR)**

JS (Admn) discussed about the 72% vacancies in EA grade and how increase in qualifying service form 3 years to 10 years in RR of EA, 2015, without protection clause, led to this situation. She informed that Board's efforts to incorporate protection clause in the RR of EA did not fructify, however, a proposal for One Time Relaxation was sent to DoP&T with approval of Revenue Secretary. DoP&T agreed to provide relaxation to all such TAs who were in position as on 28.09.2015 (date on which the new RR of EA was notified) subject to consultation with UPSC. UPSC has sought further data which the CCAs were requested to provide urgently.

She invited attention of all CCAs to the following important points regarding OTR for EA:

- For method of recruitment, in col 10 of RR of EA 2015, English version has % of posts, Hindi version has % of vacancies. DoP&T guidelines prescribe % of vacancies. Hence, all CCAs should adopt % of vacancies and consider 60% of vacancies arising after 28.09.2015 as Promote Recruit vacancies.
- As EA became a 40% Direct Recruit and 60% Promote Recruit post w.e.f. 28.09.2015, all vacancies as on 27.09.2015, can be considered Promote Recruit vacancies

Following details sought by UPSC, through DGHRD to Board, shall be provided within a week

- Vacancy year for which relaxation is required
- Exact amount of relaxation required
- List of officers for whom relaxation is required, with seniority list
- No. of live vacancies (Year-wise vacancies, if applicable)

(Action: All CCAs, DGHRD, Nodal section in Board : AD III B)

**19. All India Seniority List of Inspectors**

Commissioner (Coordination) made a presentation on the subject. While informing the house about disparity in Group B cadres, he floated an idea of All-India Seniority List of Inspectors

from 2003 onwards. The house discussed the idea and it was decided that a Committee may be constituted to understand the feasibility of this proposal.

(Action: DGHRD, Nodal Section in Board: O/o Commissioner (Coord))

## **20. E-Seva Vivad Portal**

ADG, DG Systems elaborated the effective utilization of the portal through a presentation. He indicated that all the CCAs should use this module for services related to CAT/court cases (which also includes vigilance cases). He suggested nominating two Nodal officers (one main Nodal and the other Link officer) from every CCA.

(Action: All CCAs, DG Systems)

## **21. Group B HR issues, Familiarization Session**

A hand out on Pankaj Nayan Case, Zone of Consideration clarification, issue related to P. Ayamperumal and M Subramaniam, stepping up of pay, 3 months relaxation in service criteria for promotion, as per DoP&T O.M. dated 12.08.2021 and MACP issues was circulated to all the delegates by Deputy Secretary, Ad.II (A&B). While giving stepwise detailed background of all these HR issues, the current scenario in these cases was discussed in depth. During the session, all CCAs were advised to complete the exercise as advised and envisaged in the Board letters dated (i) 11.03.2022 on DoP&T O.M. dated 12.08.2021 and (ii) letter dated 24.03.2022 on in-rem extension of benefit of Pankaj Nayan Case to all similarly situated persons urgently, followed by reports to Board.

(Action: All CCAs, Nodal section in Board : Ad.IIA&B)

## **22. Presentation by Designated Groups**

(a) A presentation was given by the Designated Study Group on the issue of Cadre Controlling Authority in Nagpur, Aurangabad and Nasik Commissionerates. The present establishment vis-à-vis Cadre Controlling Authorities were discussed and found that Group B Officers of Nagpur are under the administrative control of Bhopal CCA, while Mumbai is CCA for Group B Officers of Aurangabad and Nasik Commissionerates. For Group C (Ministerial post) of Nagpur, Pune is the CCA. It was further informed that though Aurangabad Commissionerate is not CCA but Havaldars which is now a Group C Post is being handled by them. In order to remove these anomalies, it was proposed to designate Nagpur as CCA for these Commissionerates, however, in view of the challenges in seniority lists and promotions, it was felt appropriate to set up a Committee, to examine and chalk out the impact analysis for feasibility of creation of Nagpur as CCA & related issues. The report of Committee shall be shared with the Board within a month, for taking a final call in the matter.

(b) A presentation on the issues arising on promotion to Steno Grade in the intervening period between date of order restructuring Steno grades of 2010 and date of notification of RRs for revised grades was given by CGST Bengaluru Zone. The following points were discussed

1. Which RR to follow
2. Qualifying Service
3. Effective date of promotion
4. Status of Stenographers who joined between 2010-2015

It was evident from the discussion that variant practices were being followed by the CCAs. A suggestion for OTR in the lines of promotion to EA was suggested. It was decided that the group

(60)

will compile the various practices being followed across zones and share with Board along with solutions suggested by the group.

(c) Presentation was made by DGPM on promotion to Executive Assistant after Cadre Restructuring 2013 in Directorates. It was decided that DGPM would collect data from other Directorates and prepare a comprehensive proposal, with impact assessment, for Board's perusal.

**(Action: Designated Study Groups, Nodal section in Board: Ad.III B)**

23. The workshop was concluded with the vote of thanks by ADG, DGHRD (HRM-II). Respective sections that have to take actions are directed to send their compliance report to the nodal section within a period of one month for timely action on the pending issues.

24. This issues with the approval of competent authority.

  
(S. K. Jain)


Under Secretary to the Govt. of India  
Tele: 23095584

**Copy to:**

- (i) The PPS, Chairman, CBIC, North Block, New Delhi
- (ii) The PPS, Member (Admin), North Block, New Delhi
- (iii) The Joint Secretary (Admin), CBIC, North Block, New Delhi
- (iv) All Cadre Controlling Authorities of CGST and Customs zone, CBIC
- (v) The ADG, Directorate General of Human Resource Development (HRD)
- (vi) The ADG, Directorate General of Systems & Data Management – CBIC

**Copy also to:**

- (i) The Web Master, with a request to upload this letter on official website of CBIC.

  
(S. K. Jain)

Under Secretary to the Govt. of India