

महेन्द्र रंगा  
MAHENDRA RANGA  
मुख्य आयुक्त  
CHIEF COMMISSIONER

भारत सरकार  
वित्त मंत्रालय  
मुख्य आयुक्त कार्यालय  
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क  
जयपुर  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
OFFICE OF THE CHIEF COMMISSIONER  
CGST & CENTRAL EXCISE  
Jaipur

04 January, 2024  
D.O. No. GCCO/TECH/MISC/440/2023

Dear *colleagues*

**Subject: 'SAMVAAD' : January, 2024**

We live in moments. However, time seems to elapse in days. We take rest on weekly basis and get paid on monthly basis. But we celebrate annually. It is time to celebrate the New Year. We welcome the new year with a sense of optimism and zeal.

2. On HR side, I am glad to share that meetings of Departmental Promotion Committees (DPC) for promotion to various grades have been convened. I am delighted to have issued promotion orders for Superintendent and Stenographer Grade-II for the vacancies that arose on 1<sup>st</sup> January. As the panels have been drawn, further orders shall be issued as and when the vacancies arise without any delay. As Jaipur Zone has a motivated team, it should reflect in our performance.

3. The revenue growth during and upto the month of December is 9%. There is a jump of 8.7% revenue during December, 2023 vis-à-vis December, 2022. However, there is a dip of Rs. 273 Crores in December, 2023 vis-à-vis November, 2023. The dip in revenue is attributable to two Commissionerates i.e. Udaipur and Jodhpur. We need to delve deeper into the reasons of this fall. Only three months are left in this financial year and we are lagging by 1.34% vis-à-vis moving target allocated till December, 2023. We need to collect Rs. 2200 Crores every month in the remaining months to achieve the target. In the New Year, it should be our resolution to go full throttle for realization of our targets.

4. In December, two ACs conferences were organized. First Conference was held on 1<sup>st</sup> day of December with ACs of executive Commissionerates and second was on 18<sup>th</sup> December with ACs of Audit and Appeal Commissionerates. During both the conferences, interactive brain storming sessions on various issues were held. The idea of the conference and the takeaways have been appreciated by all. There is a demand to hold them at least once in a six months. We will consider the suggestion.

5. We have historically termed ourselves as tax collectors and recently as tax administrators. Whatever may have been the position in the past, we are currently tax verifiers who verify compliance of tax laws. Return Scrutiny, Audit & Anti-

Evasion are our tools for such verifications. Rest of the functions are derivative of these functions. As such we need to be always focused on these areas.

6. In December, CGST, Jaipur has detected a case of fraudulent GST refund of Rs. 2.19 Crores by M/s Traunwelt Trading Services, Jaipur during the review process. The taxpayer had availed ITC on the basis of invoices of a firm, whose registration had been cancelled by the department and utilized the same towards export and claiming of the refund. An amount of Rs. 75.68 Lakhs has been recovered so far. CGST, Jodhpur has also booked a case against M/s HPCL-Mittal Pipelines Ltd., Bikaner for non reversal of proportionate ITC of capital goods amounting to Rs. 6.55 Crores used in taxable as well as exempted supply during useful life of capital goods of five years. This case has been booked utilizing ADVAIT data.

7. Anti-Evasion and Audit performance this month has been much below expectations. Need of the hour is to pull up ourselves and come up with better performance. A special drive is inter alia to be launched to dispose all pending intelligence provided by the Zone as on 31<sup>st</sup> December, 2023 by 31<sup>st</sup> March, 2024. Detail instructions are being issued.

8. DGGI, Jaipur also made some major cases last month. One case relates to M/s Meridean Overseas Education Consultants Pvt. Ltd., Jaipur, acting as an intermediary to the foreign universities for canvassing/ arranging customers (students) to take admission in the courses offered by them. The taxpayer evaded IGST of Rs. 3.24 Crores on the intermediary services provided by them to the foreign universities by wrongly treating them as export of services. DGGI has recovered Rs. 20 Lakhs so far in this case. Another case was booked against M/s Deep Tyres, Jaipur by DGGI for non/ short payment of GST of Rs. 2.47 Crores by mis-declaration and undervaluation. The taxpayer is a trader of tyres and tubes of motor cycle, scooter, tractor and car (having GST rate of 28% / 18%). They receive invoices of bicycle tyres and tubes (having GST rate of 5%) from such suppliers, who have never been engaged in manufacturing of bicycle tyres and tubes. These undervalued goods were further sold in the market by the taxpayer on which GST of Rs. 2.47 Crores was not paid. All field formations should take note of these cases and detect similar cases.

9. Ms. Sanya and Ms. Renu Dahiya, officers of 74<sup>th</sup> Batch of IRS (C&IT), have joined as Assistant Commissioner (Officer Trainee) in the Jaipur Zone. I welcome them to the Zone and wish them a bright future.

10. Recently, the Board had assigned responsibility to conduct pre-recruitment formalities in respect of 546 candidates selected from the State of Rajasthan through CGLE, 2023 for the post of Inspector, Executive Assistant and Tax Assistant. Concerted efforts of the Jaipur CGST team made it possible to complete the task within 5 days. Dossiers in respect of 108 Inspectors, 1 Executive Assistant and 66 Tax Assistants for recruitment in CGST & CX, Jaipur Zone have been received. They are expected to be on the rolls of Jaipur Zone soon. I commend the outstanding roles played by the Cadre Control Unit and all the officers associated with the task.

11. The Board has extended the time limits for the issuance of orders under Section 73(9) of CGST Act, 2017 vide Notification No. 56/2023-CT dated 28.12.2023 to. Now the timelimit of issuing orders related to tax recovery of fiscal year 2018-19 has been extended until 30<sup>th</sup> April, 2024 and the timelimit for orders concerning tax recovery in the fiscal year 2019-20 has been extended until 31<sup>st</sup> August, 2024. This

provides additional time for both the department and taxpayers to handle compliance matters effectively.

12. Information regarding switching from the ACES-GST application to the GSTN Back Office application was provided in the last edition of SAMVAAD. DG Systems have been working fervently on this. A five days Training on GSTN BO has been imparted to 20 officers of this Zone in NACIN, Faridabad. They will provide training to other officers of the Zone. Necessary instructions for procurement of Class 3 PAN-based DSCs for officers have also been issued to the field formations as the SSOID based access would not work on GSTN BO. The details of the DSCs procured are required to be sent to DG Systems so that those can be configured in the AIOs to make them usable.

13. This month's "**Gyan Sangrah**" contains following four (04) write-ups:
- (a) *Sahas Aur Prayas* – by Shri Mukesh Bihari Pathak, Superintendent, CGST, Jaipur;
  - (b) *Issuance of Credit Note : Reduction in Output Tax Liability of the Supplier and Reversal of ITC by Recipient* – by Shri Devi Dutt Sharma, Superintendent, CGST Division, Behror;
  - (c) *SOP for examination of Form GST REG-01, Application for New GST Registration* – by Shri Deepak Jetly, Superintendent, CPC, Jaipur.
  - (d) *eHRMS 2.0 – Digital Platform for Personnel Management and Administration from "Joining to Retiring"* – by Shri Maneesh Kumar, Executive Assistant, CCO, Jaipur.

The contribution of above officers is appreciated. I am sure all of us will benefit by the knowledge.

14. I convey our best wishes to Shri Ram Pratap Meena, AC, Shri Jagdish Narayan Meena, AC, Shri Radhey Shyam Saini, CAO, Shri J. P. Adwani, CAO and Shri Sunil Mathur, CAO on their superannuation and conclusion of an illustrious career.

15. I wish everyone a happy and successful New Year. It is time to aim high. I would like to conclude with the following couplet composed by Shri Shubh Chintan, Principal Commissioner (Audit), CGST, Dehradun:-

“बरस-ए-नौ में उम्दा ख़ाब देखें,  
कहो कतरों से कि सैलाब देखें।”  
[बरस-ए- नौ : नया वर्ष]

Yours sincerely,



(Mahendra Ranga)

**To:- Team Jaipur Zone.**

**Copy for information to:-**

- (i) OSD to the Chairman, CBIC, New Delhi.
- (ii) PS to the Member (GST/CE/ST & Zonal Incharge), CBIC, New Delhi.
- (iii) Chief Commissioner, State Tax, Rajasthan, Jaipur
- (iv) Pr. ADG, NACIN/ DGGI, Jaipur.

# ज्ञान संग्रह

जनवरी, 2024

**GYAN SANGRAH**

**JANUARY, 2024**

## **SAHAS AUR PRAYAS**

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During the posting at CGST Range-XXI, Bhilwara from Sept., 2020 to Aug., 2022, I was in discussion on a issue, one Chartered Accountant just said that many of the 'Yarn and Textile' exporters of Bhilwara had availed Input Tax Credit as well as higher rate of drawback (Category 'A' of Drawback Schedule) during the July, 2017 to September, 2017 which is not proper and against the provisions as for claiming drawback of higher rate, the exporter had to provide an undertaking that no input tax credit would be availed in respect of the inputs used for making such export supplies. He also told me that he had shared this input to many GST Officers but due to heavy work load nobody could initiate the matter.

On the basis of a simple and general input, I started to further process and develop the said information, I find that conditions Notification No. 59/2017 (NT) dated 29.06.2017 issued by CBIC is as under:

(iii) after paragraph (12), the following paragraph shall be inserted, namely:-

**“(12A) The rates and caps of drawback specified in columns (4) and (5) of the said Schedule shall be applicable to export of a commodity or product if the exporter satisfies the following conditions, namely:-**

(a) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, **that no input tax credit of the central goods and services tax or of the integrated goods and services tax has been availed on the export product or on any of the inputs or input services used in the manufacture of the export product;**

(b) if the goods are exported under bond or letter of undertaking or on payment of integrated goods and services tax, a certificate from the officer of goods and services tax having jurisdiction over the exporter, **to the effect that no input tax credit of the central goods and services tax or input tax credit of the integrated goods and services tax has been availed on the export product or on any inputs or input services used in the manufacture of the export product or no refund of integrated goods and services tax paid on export product shall be claimed, is produced;**

From the above, I observed that input provided by the CA is correct on legal point but now, I have to find out exporters who availed higher rate of drawback and input tax credit as well during the period July, 2017 to September, 2017. First, I shortlisted name of some exporters and verified from the GST Returns that they had availed Cenvat Credit during the period in question. Now, I used my manual source to get is checked that the exporters shortlisted had availed drawback on higher rate & succeed to get names of some exporters who had availed higher rate of drawback and input tax credit simultaneously during the period July, 2017 to September, 2017 in contravention of conditions of said Notification dated 29.06.2017. With effect from 01.10.2017, higher drawback rates were discontinued vide Notification No. 88/2017-Customs (NT) dated 21.09.2017.

I shared this intelligence with one of my colleague, Shri Sudhanshu Joshi, Inspector (now Superintendent at CCO, Ahemedabad) who had been working in CCO, Jaipur and he was in DRI, Jaipur in December, 2021. He further processed the said intelligence sincerely and booked cases against eight exporters of this Zone.

I was very glad when Mr Sudhanshu shared me data for my APAR 2022-23 which revealed that a small input which was processed by us properly resulted into detection of Rs.5.41 Crores and recovery of Rs.4.24 Crores till March, 2023. Recently, he updated that one of the exporter namely M/s RSWM Ltd. had got settled their case in Settlement Commission in April, 2023 and one more exporter M/s BSL Ltd. has also moved to Settlement Commission and four exporters out of eight have deposited entire fraudulent claimed Drawback amount.

Recovery of fraudulent drawback amount could be possible by sparing a little bit time from busy schedule of office hours and having **courage with small efforts (SAHAS AUR PRAYAS)**.

-By-  
**(Mukesh Bihari Pathak)**  
Superintendent  
CGST, Jaipur

## **Issuance of Credit Note : Reduction in Output Tax Liability of the Supplier and Reversal of ITC by Recipient**

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Many show cause notices have been issued raising demands of tax based on audit paras with the observation that the taxable person has reduced his output tax liability by the amount of tax involved in credit notes without ensuring that the recipient of original supply has reversed the amount of corresponding ITC availed by him based on the invoice of original supply.

2. Contravention of the provisions of Section 34 of the CGST Act, 2017 is normally alleged in such cases with the specific attention to the proviso to sub-section (2) of the said Section 34 which requires that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person. In some cases contravention of Section 43 of the CGST Act, 2017 has also been alleged.

3. Section 34 of the CGST Act, 2017 provides for issuance of credit notes in certain circumstances which can be summarized as follows:-

- (i) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply;
- (ii) Where the goods supplied are returned by the recipient; and
- (iii) Where goods or services or both supplied are found to be deficient.

4. As can be seen there are two different types of situations wherein credit note can be issued. First being the taxable value or tax charged being found to exceed the tax payable on such supply and the second being sales return from the recipient or deficient supply of goods or services.

5. The only condition that has been prescribed in sub-section (2) of the said Section 34 for issuance of credit note is that the registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued. Outer limit of time for such a declaration is September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier.

6. The said Section 34 does not require that the registered person shall ensure that the recipient of supply should have reversed the ITC availed of the tax already paid on the invoice of original supply. However, the proviso to sub-section (2) prohibits reduction in output tax liability of the supplier, if the incidence of tax and interest on such supply has been passed on to any other person.

7. It is important to note that Section 43 of the CGST Act, 2017 provides a detailed mechanism according to which the details of every credit note relating to outward supply furnished by a registered person shall be matched with the corresponding reduction in the claim for input tax credit by the corresponding "recipient" in his valid returns and the claim for reduction in output tax liability by the supplier that matches with the corresponding reduction in the claim for input tax credit by the recipient shall be finally accepted and communicated to the supplier. However, the said mechanism could not be brought into force and finally the said Section 43 has since been omitted with effect from 01.10.2022 by the Finance Act, 2022.

8. It goes without saying that a tax invoice has already been issued for supply of any goods or services or both wherein both the taxable value and the tax payable on such supply

has been charged from the recipient of supply. It, therefore, follows that the incidence of tax on such supply has already been passed on by the taxable person to the recipient of supply when the invoice is issued for the supply. However, by issuance of credit note to the recipient of supply the effect of passing on of such incidence is undone. The additional condition for claiming reduction in tax liability in the case of issuance of credit note as prescribed vide the proviso to sub-section (2) of Section 34 is that the incidence of tax and interest on such supply should not have been passed on to any other person.

9. As can be seen, sub-section (2) of Section 34 mainly concerns the declaration of the details of credit note in the return of outward supplies filed by the taxable person. Thus, the main condition for reduction of output tax liability is that the details of credit note should be declared in the return (of outward supplies) and the additional factor that would work against the permission to reduce the output tax liability of the supplier would be the fact of passing on the incidence of tax to any other person.

10. It, therefore, logically follows that non-availment of ITC by the recipient of supply or reversal of the ITC availed by the recipient of supply based on the original invoice of supply is not a condition provided in sub-section (2) of Section 34 *ibid*. However, as a necessary fall out of the details of credit note having been shown in the return by the supplier or the credit note showing the amount of GST having been issued by the supplier to the recipient of supply, ITC of tax as mentioned in the original invoice of supply would become liable to be reversed at the end of the recipient of supply. Therefore, the responsibility of the supplier or the taxable person as per section 34 is to declare the details of credit note in the return of outward supplies and rest is the responsibility of the recipient of supply.

11. The taxable person supplying taxable goods or taxable services is required to issue an invoice in accordance with the provisions of Section 31 of the CGST Act, 2017 wherein the amount of value of supply and tax charged thereon is required to be shown. Details of all the tax invoices shall be furnished in the return in FORM GSTR-1 as details of outward supplies in terms of Section 37 of the CGST Act, 2017. The details of such outward supplies furnished by a taxable person in FORM GSTR-1 are made available electronically to the recipient of supply in 'B2B Section' of FORM GSTR-2A in terms of the provisions of Section 38 of the CGST Act, 2017 read with Rule 60 of the CGST Rules, 2017 for availing input tax credit. The amount of tax involved in the credit note uploaded in the GSTR-1 return will auto-populate in the negative in 'CDN Section' of FORM GSTR-2A of the recipient of supply. Therefore, the recipient of supply will be obliged to deduct from the amount of credit available the amount of tax mentioned in the credit note which reflects in the negative in his GSTR-2A return.

12. In view of above analysis, if the taxable person shows the amount of tax relatable to the value reduced by the credit note in the credit note itself and uploads the details in the GSTR-1 return, the conditions prescribed in sub-section (2) of Section 34 *ibid* stand satisfied for the purpose of reduction in tax liability. So far as satisfaction of the additional condition to the effect that the incidence of tax should not have been passed on to any other person is concerned it can be seen that the words employed in the proviso are "any other person" which are quite distinct from the words "registered person" or "supplier" and "recipient" as employed elsewhere in the scheme of section 34. Once the section speaks of issuance of credit note to the recipient of supply or about return of the goods by the recipient and the proviso speaks of passing on the incidence of tax on any other person, it logically implies that 'any other person' is not the recipient of supply rather he is someone else whom the incidence of tax can be passed on in the given circumstances.

13. The term "any other person" as employed in the proviso, therefore, has been used for someone else who is other than the supplier and the recipient of supply in respect whereof credit note has been issued. One such example of 'any other person' is the transporter whom

the incidence of tax included in the overall value of goods can be passed on if it is found that he is responsible for the loss of goods or the deficient supply. Another example could be the insurance company who may be required to reimburse the value of goods including GST in case of loss or destruction of goods in transit. Be that as it may, 'any other person' as mentioned in the proviso is not the recipient of supply whom credit note has been issued.

14. Therefore, Section 34 of the CGST Act, 2017 does not require reversal of ITC by the recipient as a pre-condition for reduction of tax liability relatable to the credit note by the taxable person. However, there may be cases of credit note having been issued to pass on post-sale discount which situation is covered by Section 15(3) of the CGST Act, 2017. The said sub-section (3) provides that any discount which is given after the supply has been effected shall not be included in the value of supply if such discount is given in terms of an agreement entered into at or before the time of supply and input tax credit attributable to such discount on the basis of document (say credit note) issued by the supplier has been reversed by the recipient of supply.

15. It, therefore, follows that where a credit note is issued to pass on any post sale discount such as quantity discount or target based discount or year end discount and the value of supply is reduced with corresponding reduction in tax payable thereon the supplier can reduce his tax liability only after ensuring that the recipient has reversed the ITC of tax involved in the credit note that was taken by him based on the invoice of original supply. In other situations such as sales return of goods, recipient's refusal to take delivery of the goods or deficient supply of goods etc. the taxable person, before claiming reduction in his tax liability based on a credit note, is not required to first ensure that the recipient has reversed the ITC of tax involved in the credit note.

-By-  
**(Devi Dutt Sharma)**  
Superintendent  
CGST Division, Behror

## **SOP (Standard Operating Procedure) for examination of FORM GST REG-01, Application for New GST Registration**

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- (i) View Details**
- (ii) Verify Earlier Registrations**
- (iii) Registration with Same PAN\***

### **Status of Previous registration on same PAN, if:**

**Active at same place address:** The query to be raised, as below :

*“It appears that the applicant has already registered with same PAN and same address by GSTIN ..... Please submit reasons for obtaining new registration and also intimate whether all returns have been filed and no Govt. dues are pending in respect of previous registration. The registration cannot be granted for a place where the applicant is already registered with same PAN.”*

**Cancelled by taxpayer:** To be ensured that Final return (i.e. GSTR-10/Comp-8) have been filed of cancelled registration. In case of failure the following query to be raised:

*Your earlier GSTN \_\_\_\_\_ was cancelled by the proper officer on your request. Please intimate whether all returns (including Final GSTR 10 Return) have been filed in respect of previous registration and paid all pending dues.*

**Suo-moto Cancelled:** In case of Suo-moto cancelled, the following query to be raised.

*“Your earlier GSTN No -----was cancelled suo-motto by the proper officer. Please intimate whether all returns (including Final GSTR 10 Return) have been filed in respect of previous registration and paid all pending dues. Also intimate that application for revocation of cancellation of registration has been filed or not. If not, you are suggested to file an application in Appeal office to revoke the same”.*

### **Authority:**

- Circular No. 95/14/2019-GST 28th March, 2019 Subject: Verification of applications for grant of new registration (Suo-moto Cancelled.)
- Notification. No.03/2023-GST dated 14.06.2023 Guidelines for processing of applications for registration.
- Notification. No.03/2019-CT dated 29.01.2019 registration on same place cannot be granted.

Query to be raised under sub -rule (2) of Rule 9 of CGST Rules 2017 citing discrepancy noticed.

If proper officer is not satisfied with the response of SCN, application to be rejected under sub-rule (4) of Rule 9 of CGST Rules 2017.

### **Registration Details**

All column of Part A and Part B should be filled.

Following points should be examined with due care:

5. Option for Composition Yes No
7. Date of commencement of business.....
8. Date on which liability to register arises.....
9. Are you applying for registration as a casual taxable person? Yes No
12. Are you applying for registration as a SEZ Unit? Yes No
13. Are you applying for registration as a SEZ Developer? Yes No
14. Reason to obtain registration. ....

Document attached, if any, should be downloaded and examined properly.

It may be certificate of incorporation/partnership deed etc.

If it is partnership deed, it should be executed on Rs. 2000/- stamp paper, as per Rajasthan Stamp Act 1998 and Rajasthan Stamp Rule 2004.

### **Existing Registration**

Generally, not found any information.

### **Principal Place of Business**

16(a). Address of Principal Place of Business

There should be proper identifiable address of principal place of business in row no. 16(a) in all columns i.e. plot no./ Khasra no./shop no. and Latitude/ Longitude.

(b) Contact Information should be filled.

(c) Nature of premises

It should be examined whether it is: -

- (i) **Owned:** - Proper ownership documents i.e. Registered sale deed/ Registered Patta/ Original Electricity bill should be checked.
- (ii) **Rented:** - Proper Rent agreement i.e. legal contract between the landlord and tenant for a fixed period. Should be executed on Rs.500/- stamp paper for 11 months duly attested by notary and for more than 11 months, duly registered by sub registrar. Proper ownership documents should also be checked.
- (iii) **Leased:** - Proper and complete lease agreement. Proper ownership documents should also be checked.
- (iv) **Consented:** - Proper Consent letter from the Consenter, Consent should be on Rs. 50/- Stamp and should be notarized. Proper ownership documents should also be checked.

In the above context, the documents i.e. ownership proof documents and rent/lease deed/consent should be checked cautiously in view of Fake and Fabricated documents.

In case ownership proof documents, **electricity bill** should be check on concerned VVNL (Vidyut Vitran Nigam Limited) site with K. No. and also cross-check the AEN mentioned in Electricity bill with address mentioned in principal place of business. The modus operandi used in case of fake registration, the electricity bill fabricated with changing Names of owner, address and K. No.

In case of Sale deed/ Patta/ Jamabandi, the seal of Registrar and issuing authority should be check properly.

If found any discrepancy, the relevant query has to be raised.

In case of **rent deed/lease deed/ Consent letter**, the Stamp paper should be original and proper sealed by the issuing authority. Further, the stamp duties should be paid vis-à-vis Rajasthan Stamp Act.

In case of found any malfunction in rent/lease deed, it should be confirmed by the owner's mobile no. which are mentioned in electricity bill.

((d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)

### **Bank Account**

Applicant has option to update information in due course.

### **Goods and Services**

In Details of the Goods/Commodities supplied by the Business, description of goods and HSN should be checked.

In Details of Services supplied by the Business, Description of Services and Service Accounting Code should be checked.

### **Additional Place of Business**

Details of Additional Place(s) of Business, if any, should be checked with proper ownership documents.

### **Partners details**

Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. should be checked with clear and proper photo.

### **Signatory**

Details of Authorized Signatory, should be checked with clear and proper photo.

### **Others**

Details of Authorized Representative. Should be checked with clear and proper photo.

In case of ARN received "Pending for Approval for PV", it has to be forward to the jurisdictional formation, with the following remarks :

*"Please get the physical verification conducted for the application of new registration and submit the PV report before (3) three days of ARN Target Date. It should be clearly mentioned that registration may be granted or rejected. If the same does not pertain to your office, the same may be forwarded to the concerned jurisdictional office."*

-By-  
**(Deepak Jetly)**  
Superintendent (CPC)

## **eHRMS 2.0 - Digital platform for Personnel Management and Administration from “joining to retiring”**

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**e**HRMS 2.0 is a part of CBIC’s endeavor to digitize & to automate the Human Resources Management System and Personnel Administration, from joining of an official to superannuation. Basically, it is a digital platform facilitates government employees by providing various end-to-end HR services like service book; leave; reimbursement of leave travel concession (LTC), Medical Bill, child education; Tour/Training programs, APAR, Deputation etc. The DoPT in its large role is the nodal agency providing the requisite support related to e-HRMS software and National Informatics Center (NIC) shall provide support for hosting infrastructure and implementation of the project.

Digitization has its own merits and e-HRMS 2.0 will save several thousand man-hours and tons of printing paper. This will also go a long way in improving employee satisfaction, promoting ease of doing/processing, HR work and enhancing productivity and transparency in administrative functioning. Implementation of e-HRMS is now in full swing in Jaipur Zone by following the directives of the Board Office received time to time. e-HRMS (<https://e-hrms.gov.in/login>) can be accessed through Parichay by using e-office credentials.

In eHRMS, it is essential for employees to diligently complete their profiles, ensuring that all sections are filled to 100% accuracy. This includes providing details under the following categories: personal information, service history, address, professional experience, training, qualifications, and any awards or publications. These details should be aligned with the information recorded in service book.

Updation of personal profile for each & every employee is the first condition to access services of the platform. In this context, e-guide (for employees & Nodal office) providing support for completion of profile etc. has also been circulated to all the jurisdictional formations. Since, it is imperative for every employee to update & complete his/her profile accurately and submit; thereafter the same shall be reviewed/approved by the nodal officers (nominated in every formation) for enabling access of all the features of e-HRMS to the concerned employees.

It’s indeed a great effort by CBIC to provide automated HR Services through e-HRMS to all the stakeholders. Now all we have to do is to first login the platform and fill the details for updating profile & submit. Any difficulty in the process of profile completion may be address to the nominated nodal officer of the concerned formation. Employee can also raise a ticket to address any concerns by contacting the dedicated help-desk at [support.ehrmsdopt@gov.in](mailto:support.ehrmsdopt@gov.in).

**(Maneesh Kumar)**  
Executive Assistant,  
CCO, Jaipur