

Information Sought:

1. नियम/जापन/अधिसूचना इत्यादि की प्रतिलिपि प्रदान करे जिसके अंतर्गत केंद्रीय वस्तु एवं सेवाकर के अधिकारियों द्वारा एक दुसरे को चार्ज देते है व चार्ज लेते है (Charge Handing Over/ Charge Taking Over)
2. क्रम संख्या 1 के अनुसार केन्द्रीय वस्तु एवं सेवाकर के किस - किस ग्रेड के अधिकारियों के मध्य एक दुसरे को चार्ज देना व चार्ज लेना (Charge Handing Over/ Charge Taking Over) होता है

Information Provided:

बिंदु सं. 1 एवं 2 – केन्द्रीय वस्तु एवं सेवाकर के समस्त अधिकारियों पर Charge Handing Over/ Taken Over के लिए General Financial Rules, 2017 का नियम 286 एवं सीबीईसी, नई दिल्ली द्वारा फा. सं. 296/125/2011-CX-9 द्वारा जारी अनुदेश सं. 954/15/2011 दिनांक 15.09.2011 में प्रदत्त निर्देश लागू होते हैं।



MISCELLANEOUS SUBJECTS

I. ESTABLISHMENT

Rule 284 (1) Proposal for additions to Establishment.

All proposals for additions to establishment shall be submitted to sanctioning authority in accordance with the instructions contained in Rule 11 of the Delegation of Financial Powers Rules and other such instructions which may be prescribed in this regard.

Rule 284 (2) All proposals for creation of new posts or a revision in an existing establishment should contain, inter alia:-

- (i) the present cost of the establishment in existence;
- (ii) cost implications of the change proposed giving details of pay and allowances of post(s) proposed;
- (iii) expenditure in respect of claim to pension or gratuity or other retirement benefits that may arise in consequence of the proposals;
- (iv) details on how the expenditure is proposed to be met including proposed re-appropriations.

Rule 284 (3) Continuation of an existing post beyond the specified duration will be with explicit approval of Ministry of Finance, based on functional justification.

Rule 284 (4) All proposals for increase in emoluments for an existing post(s) shall be referred to the Ministry of Finance for approval.

Rule 285 All service matters from entry to exit, including leave, transfer, promotion, performance appraisal should be maintained in a digitised format.

Rule 286 (1) Transfer of Charge. A report of transfer of a Gazetted Government servant duly made in Form GFR 16 and signed both by the relieved and relieving Government servants, shall be sent on the same day to the Head of the Department or other Controlling Officers concerned except in the following types of cases in respect of which report of transfer of charge need not be signed both by the relieving and relieved Government servants simultaneously and may be sent independently:-

- (i) Where a Gazetted Government servant assumes charge of a newly

created or vacant post or relinquishes charge of a post which has been abolished.

- (ii) Where a Gazetted government servant vacates a post for a short period and no formal appointment or officiating arrangement is made in his place.

- (iii) Where due to administrative exigencies a government servant is required to move to another post relinquishing his post against local arrangement.

Rule 286 (2) In cases in which the transfer of charge involves assumption of responsibility for cash, stores, etc., the following instructions should be observed :-

- (i) The Cash Book or imprest account should be closed on the date of transfer and a note recorded in it over the signatures of both the relieved and the relieving Government servants, showing the cash and imprest balances and the number of unused cheques/receipt books, if any, made over and received by them respectively.
- (ii) The relieving Government servant should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice to the incoming officer.

- (iii) In the case of any sudden casualty occurring or any emergent necessity arising for a Government servant to relinquish his charge, the next senior officer of the department present shall take charge. When the person who takes charge is not a Gazetted Government servant, he must at once report the circumstances to his nearest departmental superior and obtain orders as to the cash in hand, if any.

Rule 286 (3) The additional procedure to be followed by an Audit Officer or Accounts Officer, etc., in making over charge of his functions in connection with the Charitable Endowments and other Trust Accounts is laid down in Appendix – 8.

Rule 287 Date of Birth. Every person newly appointed to a service or a post under

ANNEXURE-I

Instruction No. 954/15/2011

F. No. 296/125/2011-CX-9
Government of India
Ministry of Finance
Department of Revenue
Central Board of Customs & Excise

New Delhi, the 15th September, 2011

To,

1. All Chief Commissioners of Customs
2. All Chief Commissioners of Central Excise
3. All Chief Commissioners of Customs & Central Excise
4. All Directors General
5. All Directorates / CDR

Subject:-Handing over of Charge-Need for proper Handing Over Note - reg.
Sir,

It has come to the notice of the Board that at the time of transfer of an officer, detailed Handing Over Note indicating the confidential records and documents, including documents/information relating to pending investigations, information reports like DRI-1 or AE-1, vigilance related records, pending important and time-bound matters, such as, audit objections, appeals, SLP/CA proposals, VIP references etc. in the custody or knowledge of such officer, is not given to / left for the new incumbent. In the absence of proper handing over of charge, important records/documents are lost sight of or even get lost / misplaced and important pending matters remain unattended. Such events often lead to avoidable situation, like, SCNs getting hit by limitation, delay in filing SLP/CA in the Supreme Court in cases involving substantial revenue or important question of law, delay in completion of vigilance proceedings etc.

2. All the officers including subordinate staff are, therefore, directed to give a detailed Handing Over Note to their successors, incorporating all pending matters requiring immediate attention. The Handing Over Note should be given at the time of handing over of charge or within seven working days thereafter. The confidential records,

1-

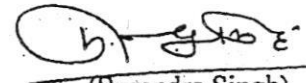
pertaining to vigilance matters, pending investigations etc. should be personally handed over to the successor. A copy of the Handing Over Note should be endorsed to the immediate superior officer. In case, any officer fails to give a proper Handing Over Note to the successor, the successor should bring it to the notice of his superior who will take appropriate action against the erring officer.

3. The Commissioners who have recently been promoted as Chief Commissioner or the Chief Commissioners who have recently been transferred must send a handing over note to their respective successors, if not already done, before handing over /relinquishing charge, latest by 3-10-2011 under intimation to Chairman, CBEC, who is personally monitoring this matter.

4. These instructions may be brought to the notice of all concerned for strict compliance.

5. Please acknowledge receipt of this letter, and send the report by 3-10-2011.

Yours faithfully,



(Surendra Singh)

Under Secretary to the Govt. of India
Tel: 2309 2413

Copy for information to:-

1. PSs to Chairman and all Members in the Board
2. All Joint Secretaries/ Commissioners
3. All Directors/ Deputy Secretaries