



सत्यमेव जयते

भारत सरकार  
GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग,  
Ministry of Finance, Department of Revenue,

प्रधान मुख्य आयुक्त का कार्यालय,  
Office of the Principal Chief Commissioner,

केंद्रीय जीएसटी क्षेत्र, अहमदाबाद, जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.  
Central GST Zone, Ahmedabad, GST Bhavan, Revenue Marg, Ambawadi,  
Ahmedabad - 380015.



F.No. II/03-17/CCO/2017-Estt.

Date: June 12, 2018.

### Transfer/ Rotation/ Posting Policy for Executive Officers (Superintendents/ Inspectors), 2018

1. Subsequent to the re-organization for implementing Goods and Services Tax, the erstwhile Central Excise and Service Tax formations have been restructured into CGST Commissionerates. Taking into account the restructuring, the existing guidelines issued vide F.No. II/03-01/CCO/2015 dated 08.05.2015 (as amended) is hereby superseded by a new guidelines for Group 'B' Gazetted and Non-Gazetted Executive Officers of Central GST Ahmedabad Zone detailed hereunder.

- The officers posted in Central GST, Ahmedabad Zone are liable to be transferred anywhere in the formations falling under jurisdiction of Central GST Ahmedabad Zone.
- The officers would normally be rotated within the respective Sectors. However, if the administrative exigencies so demand, the officers can be transferred from one sector to another.
- The officers simultaneously due for posting outside Ahmedabad Sector to Rajkot Sector & vice versa would not be considered for their posting in Customs formations.
- The posting of officer to Customs Gujarat Zone will be for 04 (four) years.
- The officers on completion of their tenure in Customs will be transferred back to Central GST Ahmedabad Zone.
- The seniority list prepared by Cadre Controlling Authority, CCO, CGST, Vadodara will be relevant for deciding inter se seniority amongst officers wherever seniority is the criteria in this policy.

2. For administrative convenience and for the purpose of Transfer Policy, the Commissionerates of Central GST Ahmedabad Zone have been divided into two Sectors.

- Ahmedabad Sector:** CGST Commissionerates/Formations of Ahmedabad Sector are as follows:
  - Principal Chief Commissioner's Office (PCCO)
  - Central GST, Ahmedabad South.
  - Central GST, Ahmedabad North.
  - Central GST, Gandhinagar.
  - CGST Audit, Ahmedabad.
  - CGST Appeal, Ahmedabad.
- Rajkot Sector:** CGST Commissionerates/Formations of Rajkot Sector are as under:
  - Central GST, Rajkot.
  - Central GST, Bhavnagar.
  - Central GST, Kutch (Gandhidham)
  - CGST Audit, Rajkot.
  - CGST Appeal, Rajkot.

3. **Administrative Control:** For carrying out annual transfer, the following procedures will be followed:

- For the purpose of annual transfer of officers amongst the Commissionerates of Ahmedabad Sector and Rajkot Sector, the Principal Chief Commissioner, Central GST Zone, Ahmedabad will constitute a Committee of Principal Commissioners/ Commissioners of Ahmedabad Sector and Rajkot Sector. The

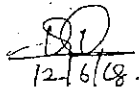
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- Committee of Commissioners shall recommend cases to the Principal Chief Commissioner for such transfers. The Committee of Commissioners may have members as nominated by the Principal Chief Commissioner.
- b) In case of inter-sector transfer from Ahmedabad Sector to Rajkot Sector or vice versa, the Principal Chief Commissioner, Central GST Zone, Ahmedabad will accord administrative approval to the recommendations of the Committee of Principal Commissioners/ Commissioners of Ahmedabad Sector and Rajkot Sector constituted for this purpose by the Principal Chief Commissioner, Central GST, Ahmedabad Zone. The Committee of Commissioners may have members as nominated by the Principal Chief Commissioner.
- c) In case the officers posted in Ahmedabad Sector/ Rajkot Sector are required to be posted to the other Sector due to administrative exigencies, the posting of the officers would be decided on the basis of seniority of the officers and the junior most officers would be transferred to the other Sector for a period of two years. Such officers will not be considered for posting to Customs Zone and for deputations to other agencies or postings to SEZs. However, officers who had earlier been posted to other Sector (Rajkot Sector in the case of officers of Ahmedabad Sector and vice versa) in either grade of Inspector or Superintendent should not be transferred out of their present sector of posting before completion of 8 years.
- d) The officers on completion of their tenure of outside sector posting of 02 (two) years would be brought back to the parent sector and the replacement if necessary, would be made by the next junior most officers according to their seniority. An officer will be considered to have worked in outside sector only if the said officer has worked in that sector for a continuous period of at least 01 (one) year.
- e) The officers of Ahmedabad Sector posted to Rajkot Sector on inter-sector transfer for a period of two years shall be distributed amongst all the Commissionerates of Rajkot Sector as decided by the Committee of Commissioners of Rajkot Sector. As far as possible lady officers of Ahmedabad Sector posted to Rajkot Sector shall be accommodated in Rajkot unless opted otherwise. Similarly, the officers posted to Ahmedabad Sector from Rajkot Sector would be distributed amongst all the Commissionerates of Ahmedabad Sector. As far as possible lady officers of Rajkot Sector posted to Ahmedabad Sector shall be accommodated in Ahmedabad unless opted otherwise.
- f) In the case of transfer from Central GST Zone to Customs Gujarat Zone and vice versa a Committee of Principal Commissioners/Commissioners of Central GST Zone and Customs Zone constituted for this purpose by the Principal Chief Commissioner, Central GST Zone, Ahmedabad in consultation with the Chief Commissioner, Customs Gujarat Zone shall recommend the names of officers. The orders in this regard will be issued by the Office of the Principal Chief Commissioner, Central GST Zone, Ahmedabad. Similarly, orders for transfer/rotation from Customs Gujarat Zone to Central GST Zone, Ahmedabad will also be issued by the Office of the Principal Chief Commissioner, Central GST Zone, Ahmedabad.
- g) In case of transfer/postings in routine course (i.e. except AGT), like promotion/repatriation from deputation etc., the transfer/posting order allotting the Sector (i.e. Ahmedabad Sector or Rajkot Sector) and transfer/posting orders of officer within the Rajkot Sector and Ahmedabad Sector will be issued by the Principal Chief Commissioner, Central GST Zone, Ahmedabad.

**4. Sequence for Transfer and Posting Orders:**

- a) As a first step in the transfer process of AGT, a draft list of officers (separately for Inspectors and Superintendents) will be prepared based on the willingness of the officers received from CGST Ahmedabad Zone for posting to Kandla/Mundra Customs Commissionerates. The list will be prepared in descending order keeping the officer having longest gap in the combined cadre of Inspector and Superintendent on top. Officers will be eligible to give their willingness for posting in Kandla/Mundra Customs Commissionerates only after completing a continuous working tenure of four years in Central GST (including the erstwhile Central Excise) Zone after returning from Customs or date of joining in case of officers who have never worked in Customs. The period

  
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during which officers work in Directorates and/or SEZs (excluding Port SEZs) of Gujarat against a rotational/transfer post shall be considered as tenure in Central GST. The officers to be transferred on willingness basis to Kandla/Mundra Commissionerates will be transferred to Customs Gujarat Zone for further posting to Kandla/Mundra Customs Commissionerates.

- b) As a second step, the list of officers to be transferred from one sector to the other sector for a period of two years will be finalized. If it is found that any of the officers whose names had been finalized in the list for posting at 4 (a) above are also featuring in this list of inter-sector transfer, such names will be deleted from the list at 4 (a) above and the next eligible officer will be taken into consideration.
- c) As a third step, the list of officers to be transferred from CGST Zone to Customs Gujarat Zone (other than Kandla/Mundra Customs Commissionerate) will be finalised as per the Customs Policy on the basis of longest tenure outside Customs. The number of officers to be transferred to Customs Gujarat Zone will be decided taking into account the proportionate vacancies of both the Zones. For the purpose of calculation of proportionate number of vacancies, the proportionate sanctioned strength of South Gujarat Customs and proportionate sanctioned strength of Kandla/Mundra Customs allocated to Vadodara Central GST Zone will be deducted. Taking into account the sanctioned strength of Ahmedabad and Rajkot Sector, the total number of officers to be posted to Customs Gujarat Zone (Ahmedabad Customs and Jamnagar Customs) will be in the ratio of 2/3<sup>rd</sup> and 1/3<sup>rd</sup> respectively. For the purpose of calculating longest tenure outside Customs as per Customs Policy, the tenure of less than one year in any Customs formations will not be considered as Customs tenure. Further, the tenure of postings at Airports on deputation basis including Sardar Vallabhbhai International Airport, Ahmedabad will not be considered as Customs Postings.
- d) As a fourth step, the list of officers to be posted to Audit Commissionerates will be finalized.

5. **Posting to Ahmedabad Audit Commissionerate:**

- a) The tenure of posting in Audit Commissionerates will be for a period of 03 (three) years, subject to policy changes being made by DG, Audit/ Board. In respect of the officers who were posted to the audit formations in the pre-GST era, the tenure of 3 years in Audit Commissionerate will include the continuous tenures of both the pre-GST audit formations as well as the present CGST Audit Commissionerate.
- b) Keeping in view the fact that there are very few non-sensitive posts in Audit Commissionerate, the officers to be posted to Audit Commissionerate should be free from Vigilance angle. Further, they should have worked in a non-sensitive charge for the past 02 (two) years. If an officer has handled a sensitive charge as additional charge during a non-sensitive tenure, the charge will be considered as "Sensitive" charge.
- c) Once an officer has completed his tenure in the Audit Commissionerate, he/she would be again eligible for posting to Audit Commissionerate only after a "Cooling Off" period of 04 (four) years. Further, for the purpose of "Cooling Off" period of 04 (four) years, the tenure of postings in Audit Sections of Central Excise & Service Tax Commissionerates prior to 15.10.2014 and in Central Excise & Service Tax Audit Commissionerates after 15.10.2014 will be considered as "Worked in Audit".
- d) The posting to Audit Commissionerates will be made from the pool of officers who are due for rotation after completion of their tenure in a particular Commissionerate or formations like PCCO, Ahmedabad (Appeal) etc. and who are due for posting to Central GST Zone from Customs after completion of their tenure in Customs subject to fulfillment of conditions at above para 5 (b) and 5 (c) above.
- e) For the purpose of posting to Audit Commissionerate, Inspectors having a work experience of at least 02 (two) years will be eligible. The cut-off date for deciding the working experience of at least 2 (two) years will be 31<sup>st</sup> May with a relaxation of not more than 3 (three) months.
- f) After selection of the officers for posting at Kandla/ Mundra Customs Commissionerates, inter-sector transfer (Rajkot Sector/Ahmedabad Sector) and



posting to Customs Gujarat Zone, the officers remaining out of the pool of eligible officers as per the criteria of para 5 (b) to 5 (e) above, further selection for posting to Audit Commissionerate will be done in the following manner:

- i) The proportionate number of vacancies which needs to be filled in Audit Commissionerates at Ahmedabad Sector and Rajkot Sector will be identified out of which, the vacancies at Ahmedabad Sector and Rajkot Sector will be filled by officers of Ahmedabad Sector and Rajkot Sector respectively.
- ii) 2/3<sup>rd</sup> (two third) of the proportionate vacancies will be filled up by the senior most eligible officers from the pool of officers mentioned at 5 (f) above.
- iii) 1/3<sup>rd</sup> (one third) of the proportionate vacancies will be filled up by the junior most eligible officer from the pool of officers mentioned at 5 (f) above.

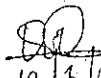
**6. Posting to PCCO, Ahmedabad (Appeal) and other Commissionerates in Ahmedabad Sector:**

The postings to PCCO, Ahmedabad (Appeal) and other CGST Commissionerates in Ahmedabad Sector will be initiated after the posting of officers to inter-Sector, Customs-Gujarat Zone including posting by willingness to Kandla/ Mundra Commissionerates and posting to Audit Commissionerates are completed. A list will be made from the remaining pool of officers due for posting to Central GST Zone from Customs after completion of their tenure in Customs and officers due for rotation after completion of their tenure in a particular CGST Commissionerate.

- a) **Posting to PCCO:** For such postings, willingness of officers will be sought from all the CGST Commissionerates of Ahmedabad Zone. The selection of officers will be done by Principal Chief Commissioner of CGST, Ahmedabad Zone. A panel of officers will be prepared on the basis of willingness received and others from the pool of officers mentioned in above para 6. The tenure in PCCO shall be generally 2 (two) years, further extendable by Principal Chief Commissioner.
- b) **Ahmedabad Appeal:** The posting of officers to Appeal Ahmedabad will be made from the above list at para 6, taking into account the recommendations of Commissioner CGST Appeal Ahmedabad. The tenure in Appeal Ahmedabad shall be generally 2 (two) years.
- c) **Posting of officers to other CGST Commissionerates:** The number of proportionate vacancies in all the CGST Commissionerates will be identified. Accordingly, the Committee will recommend the posting of officers from the pool of officers from above list at para 6 after taking into consideration the History of Postings of the officers. The tenure in a Commissionerate is for 4 (four) years.

**7. Transfer/ Rotation in Rajkot Sector:**

- a) The tenure of officers in Central GST, Rajkot, Bhavnagar and Kutch (Gandhidham) will be 6 (six) years, the tenure of Audit Rajkot Commissionerate will be 3 (three) years and the tenure in Appeal Rajkot will be 2 (two) years. Once an officer has completed his tenure in Audit Commissionerate, he/she would be eligible for posting to Audit Commissionerate only after a "Cooling off" period of 4 (four) years. The other criteria for posting to Audit Commissionerate as per Para 5 above will also apply. As far as possible and otherwise administratively required, posting of officers within Commissionerate will normally be for a minimum period of two years at a station.
- b) Willingness will be sought from officers who are due for rotation to other Commissionerates within Rajkot Sector and officers of Rajkot Sector who have been repatriated from Customs after completion of their tenure in Customs for posting to Rajkot, Bhavnagar and Kutch (Gandhidham) Commissionerates. An officer, who has completed his tenure in Rajkot/ Bhavnagar/ Kutch (Gandhidham) Commissionerate will be eligible for posting in the same Commissionerate only after a "Cooling off" period of 02 (two) years. Though the tenure in a particular Commissionerate is 06 (six) years, he/she can be posted back to the Commissionerate where he/she is willing to work after the said "Cooling off" period of 2 (two) years and the same will be subject to availability of vacancy and administrative approval. Priority will be given to the officers who had the longest tenure in that Commissionerate from where he/she is requesting to return back to another Commissionerate.

  
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- c) The posting of officers to Appeal Commissionerate will be made from the officers at para 7(b), taking into account the recommendations of Commissioner CGST Appeal Rajkot.
- d) Officers who have completed the age of 57 years, to the extent administratively possible, will be posted to the Commissionerate as per the request of the officer.
- e) Newly promoted officers will, to the extent administratively possible be accommodated in the Commissionerate from where they were promoted. For such newly promoted officers in the cadre of Superintendents, the tenure of the Commissionerate will include the continuous tenure of both the periods prior to promotion and after promotion.

8. The postings on rotational transfer basis to DGRI, DGGI, DGoV, DGoA and DGTS will be made by the Principal Chief Commissioner's Office in consultation with the concerned ADG on the basis of the guidelines issued vide F. No. II/13-02/CCO/2016 dated 24.05.2017. The posting on rotational transfer basis to Directorates will be for a minimum period of two years. The officers posted to Directorates under rotational transfer basis will not be considered/due for transfer to Customs before completion of their tenure of 2 (two) years. On returning of an officer from deputation/loan/rotational posting, the officer will be posted by PCCO to his/her respective Commissionerate for remaining period or any other place depending upon administrative exigencies.

9. The SEZ postings encadred in the jurisdiction of Ahmedabad Zone will be initiated by PCCO. The willingness will be called for and officers will be selected by the Principal Chief Commissioner, CGST Ahmedabad Zone in consultation with the Zonal Development Commissioner. The officer posted to a SEZ under encadred posting will not be considered for Customs posting till the completion of their tenure in such SEZ.

10. Requests for Inter-Sector transfer from Rajkot Sector to Ahmedabad Sector and vice versa will be allowed only in genuinc cases on merits. The Committee at the time of AGT will recommend each case on merits of individual case.

11. In the case of officers whose wards are studying in 12<sup>th</sup> standard or where officers or their immediate family members are facing extreme medical problems or any other genuine problem, such officers shall specifically make representation to the Principal Chief Commissioner, Central GST Zone, Ahmedabad through proper channel with supporting documents, seeking exemption from Customs posting/posting to other Sector. Such cases will be decided by the Principal Chief Commissioner, Central GST Zone, Ahmedabad taking into consideration the recommendations of the Committee of Principal Commissioners/ Commissioners. If the said exemption is granted, the officer will be compulsorily posted to non-sensitive charge during the period of such exemption.

12. All posts in the Commissionerates will be divided into two categories namely sensitive and non-sensitive and an officer would generally be, rotated from sensitive to non-sensitive after a fixed tenure. Ordinarily, an officer shall not be posted for more than two years in a sensitive post. Integrity and efficiency of the officers would be the main criteria for posting of officers to sensitive posts.

13. In case an officer seeks a posting to a particular station in the Commissionerate on medical or other extreme grounds with appropriate supporting evidence, the jurisdictional Principal Commissioner/ Commissioner is empowered to take a decision on genuinc request after recording the reasons.

14. The officers who have completed 57 years of age will generally not be posted to inter-sector postings and Customs postings. Such officers shall be posted to the station/place (excluding Customs) of their choice to the extent possible.

15. Officers against whom vigilance/ non vigilance cases are pending/ are being contemplated by the Competent Authority shall not be posted to any sensitive posting till they are exonerated from all such charges.

  
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16. The cut-off date for transfer and posting would be taken as AGT to AGT irrespective of the actual date of relieving/joining of such officer. All transfer and postings may be completed by the 31<sup>st</sup> of May.

17. The advance list of officers likely to be posted to Rajkot/Ahmedabad Sector, Kandla/ Mundra Customs, Customs formations and other Commissionerates on completion of tenure will be prepared and circulated by the first week of April.

18. The transfer/ posting/ rotations will be made by the respective Commissionerates in time, keeping in view the guidelines issued by the Board from time to time and the History of Postings of the officers.

19. Any request for extension in respect of officers who are due for transfer/repatriation from an encadred posting of SEZs or Directorates (on rotational transfer basis) on completion of tenure near AGT, shall be sent by the respective controlling authority before 31<sup>st</sup> January of that year. If, no such requests are received in time, the names of such officers will be included in the due list of AGT.


**20. Transfer on administrative ground or in public interest:**

- a) Whenever a sufficient reason for deviation from the policy exists, the Principal Chief Commissioner, Central GST, Ahmedabad Zone may do so after recording the reasons.
- b) Notwithstanding anything contained in the policy, an officer may, if necessary in public interest, or on administrative ground, be transferred or posted to any station or post in Central GST Zone, Ahmedabad.

21. Any representations/ grievance regarding repatriation/ transfer/ posting of the officers shall be forwarded by the respective Commissionerate, within a week's time with their comments, to the Principal Chief Commissioner Office.

22. This policy will come into force with immediate effect and supersede all existing, earlier policies.

23. This issues with the approval of the Chief Commissioner, Central GST, Ahmedabad Zone.

  
(K. Padmavathy)  
Joint Commissioner



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GOVERNMENT OF INDIA  
वित्तमंत्रालय, राजस्वविभाग,  
Ministry of Finance, Department of Revenue,  
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Central GST Zone, Ahmedabad, GST Bhavan, Revenue Marg, Ambawadi,  
Ahmedabad - 380015.



F.No. II/03-17/CCO/2017-Estt.

Date: June 18, 2018.

### NOTE

Kind Attention is invited to this office letter of even no. dated 12.06.2018 circulating the Transfer/Rotation/Posting Policy, 2018 dated 12.06.2018.

2. Subsequent to the circulation of the aforesaid policy, the All India Association of Central Excise Gazetted Executive Officers, (Rajkot Unit) vide its letter dtd. 13.06.2017 requested certain changes to the aforesaid policy for kind consideration. The requests have been analysed and a meeting in this regard under the Chairmanship of the Chief Commissioner, CGST, Ahmedabad Zone and in the presence of Commissioner of CGST, Bhavnagar having additional charge of CGST Rajkot has been conducted with the Association members on 14.06.2018, 1530 Hrs at 7<sup>th</sup> Floor, Conference Hall, GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad - 380015.

3. Deliberations were held for the provisions viz. -


- i) Para 4(c) of Transfer/Rotation/Posting Policy, 2018 dtd. 12.06.2018 and;
- ii) Para 4(b) and 6 of the Customs Policy F.No. II/03-12/Estt/CCO/2017 dtd. 02.05.2018.

4. Taking into consideration the Customs Policy dated 02.05.2018 which provides that the relative strength of both the Sectors of CGST Ahmedabad Zone shall be considered for posting the officers to Ahmedabad Customs Commissionerate and Jamnagar Customs (Prev.)

5. After hearing the members and analyzing the above facts of sanctioned strengths of both the Sectors, the Chief Commissioner decided to amend the provision of para 4 (c) to the policy dated 12.06.2018. Accordingly, the transfer of CGST officers to Customs Gujarat Zone from Ahmedabad Sector and Rajkot Sector will be in the ratio of sanctioned strength of Ahmedabad Sector and Rajkot Sector respectively.

6. Thus, the words "2/3<sup>rd</sup> and 1/3<sup>rd</sup>" in para 4 (c) of the Transfer/Rotation/Posting Policy, 2018 dtd. 12.06.2018 is substituted with the words "3/5<sup>th</sup> and 2/5<sup>th</sup>". All other provisions/clauses of the Transfer/Rotation/Posting Policy, 2018 dtd. 12.06.2018 remains unchanged.

7. This is issued with the approval of the Chief Commissioner, Central GST, Ahmedabad Zone.

  
(K. Padmavathy)  
Joint Commissioner

To,

1. The Principal Commissioners/Commissioners, CGST, A'bad South/A'bad North/ Gandhinagar/Kutch (Gandhidham)/Bhavnagar/ Ahmedabad & Rajkot Audit/Ahmedabad & Rajkot Appeal for information and circulation.
2. The General Secretary, C.Ex., Customs & Service Tax, Group 'B' Gazetted (Executive) Officers Associations (Ahmedabad Unit/ Rajkot Unit/ Kutch Unit), Non-Gazetted (Executive) Officers Associations (Ahmedabad Unit/ Rajkot Unit), All India Customs, C.Ex. & Service Tax Scheduled Caste/ Scheduled Tribe Employees Welfare Association, Ahmedabad Sector.
3. The Superintendent (Systems), Central GST, Ahmedabad South with a request to upload the note on the website.