



भारतसरकार  
GOVERNMENT OF INDIA

वित्तमंत्रालय, राजस्वविभाग,  
Ministry of Finance, Department of Revenue,  
प्रधानमुख्यआयुक्तकाकार्यालय,

Office of the Principal Chief Commissioner,  
केंद्रीयजीएसटीक्षेत्र, अहमदाबादजीएसटी भवन,, राजस्वमार्ग,  
अम्बावाड़ीअहमदाबाद३८००१५.

Central GST Zone, Ahmedabad, GST Bhavan, Revenue  
Marg, Ambawadi, Ahmedabad - 380015.



F. No. II/03-01/CCO/2021-Estt

Date : 26.08.2021

To  
The Principal Commissioner/Commissioner,  
CGST Ahmedabad South/North/Gandhinagar/  
Rajkot/Kutch/Bhavnagar/Audit Ahmedabad/Audit Rajkot/  
Appeal Ahmedabad/Appeal Rajkot.

Sir,

**Sub: Transfer/Posting/Rotation Policy for Group 'B' Executive Officers (Superintendents & Inspectors), 2021 of CGST Ahmedabad Zone-regarding.**

Your Kind reference is invited to above mentioned subject.

2. In this regard, the existing guidelines issued on the subject matter vide File No.II/03-17/CCO/2017-Estt. dated 12.06.2018 and earlier by this office is hereby superseded by the enclosed Transfer/Posting/Rotation Policy for Group 'B' Executive Officers (Superintendents & Inspectors), 2021.

3. Kindly circulate the same amongst the officers under your jurisdiction for information please.

Yours faithfully,

  
(R K Tiwari)  
Joint Commissioner

Encl. : As above.

Copy to:

1. The Principal Chief Commissioner, CGST & CX, Vadodara Zone.
2. The Chief Commissioner, Customs Gujarat Zone, Ahmedabad.
3. The Principal ADG/ADG, DGGI/DRI/DGoV/DGTS/DGoA, Ahmedabad Zonal Unit and the Commissioner(AR), CESTAT, Ahmedabad.
4. The General Secretary, Central Excise, Customs & Service Tax, Group 'B' Gazetted/Non Gazetted (Executive) Officers Associations, Ahmedabad Unit/Rajkot Unit/Kutch Unit.
5. The General Secretary, All India Customs, Central Excise & Service Tax SC/ST Employees' Welfare Association, Ahmedabad.
6. Superintendent (Systems), CGST. Ahmedabad South (With a request to upload the same on the website.



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Central GST Zone, Ahmedabad, GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad - 380015.



F. No. II/03-01/CCO/2021-Estt

Date : 25<sup>th</sup> August, 2021

**TRANSFER/POSTING/ROTATION POLICY FOR GROUP 'B' EXECUTIVE OFFICERS (SUPERINTENDENTS & INSPECTORS), 2021 OF CGST AHMEDABAD ZONE**

In Supersession to all previous Policies/Guidelines for Transfer/Posting/Rotation of Group 'B' Executive Officers (Superintendents & Inspectors) including policy of posting to Directorates and CESTAT on Rotational Transfer basis, following new guidelines for Transfer/Posting/Rotation of Group 'B' Executive Officers (Superintendents & Inspectors) are hereby issued for implementation with immediate effect:-

**2. Sectors of CGST Ahmedabad Zone:-**

For administrative convenience and for the purpose of Transfer Policy, the Commissionerates of CGST Ahmedabad Zone are divided into following two Sectors:-

- (a) Ahmedabad Sector:- This Sector comprises of following Commissionerates/Formations:-
- I. Principal Chief Commissioner's Office
  - II. CGST Ahmedabad South
  - III. CGST Ahmedabad North
  - IV. CGST Gandhinagar
  - V. CGST Audit, Ahmedabad
  - VI. CGST Appeals, Ahmedabad
- (b) Rajkot Sector:- This Sector comprises of following Commissionerates/Formations:-
- I. CGST Rajkot
  - II. CGST Bhavnagar
  - III. CGST Kutch
  - IV. CGST Audit, Rajkot
  - V. CGST Appeals Rajkot

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The officers will be allocated a parent Sector on posting in CGST Ahmedabad Zone **arising due to new appointment, ICT or any situation arises to join in CGST Ahmedabad Zone.** Further, the officers posted in CGST Ahmedabad Zone are liable to be transferred anywhere in the formations falling under jurisdiction of CGST Ahmedabad Zone.

3. The normal tenure of posting in the Commissionerates under CGST Ahmedabad Zone will be for following tenure:-

Sr. No.	Name of the Commissionerate / Formation	Tenure
1.	Principal Chief Commissioner's Office	3 Years
2.	CGST Ahmedabad South	3 Years
3.	CGST Ahmedabad North	3 Years
4.	CGST Gandhinagar	3 Years
5.	CGST Audit Ahmedabad	3 Years
6.	CGST Appeals Ahmedabad	2 Years
7.	CGST Rajkot	6 Years
8.	CGST Bhavnagar	6 Years
9.	CGST Kutch	6 years
10.	CGST Audit Rajkot	3 Years
11.	CGST Appeals Rajkot	2 Years

4. The sequence for Transfer and Postings in AGT will be as follows:-

- (i) Posting to and from Customs Gujarat Zone
- (ii) Posting to PCCO
- (iii) Inter Sector Transfers
- (iv) Posting to Directorates/CESTAT on Rotational Transfer basis
- (v) Posting to encadred SEZs
- (vi) Posting in Audit/Executive/Appeals Commissionerates

5. **Posting to Customs Gujarat Zone:-**

- a) As a first step, two Customs Lists, one for Superintendents and one for Inspectors, will be prepared in a manner keeping the officer with longest gap [in combined cadre of Superintendents & Inspector] from last Customs posting / Date of joining [in case of officers who have never worked in Customs] on the top. In case of officers who have already worked in Customs, the date of order vide which the officer was transferred from Customs Gujarat Zone to CGST Ahmedabad Zone will be the relevant date for inserting their name in Customs List.
- b) **The list will include all officers of CGST Ahmedabad Zone irrespective of Sector.** The list may be published latest by 10<sup>th</sup> of April of each year.
- c) The cut-off date for inclusion of name of officer in Customs List will be 31<sup>st</sup> March of every year i.e. all officers working in Executive/Audit/Appeals Commissionerate of CGST Ahmedabad Zone or in Principal Chief Commissioner's Officer, CGST Ahmedabad Zone or in

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DGGI/DRI/DGoV/DGoA/DGTS/CESTAT on Rotational Transfer basis or in encadred SEZs as on 31<sup>st</sup> March of every year shall only be included in the Customs List. However, the officers who are not completing their tenure/extended tenure on Rotational Transfer basis or encadred basis in SEZs will not be included in the Customs List.

- d) The officers who have completed at least 02 years of service in CGST Ahmedabad Zone will only be eligible for posting to Customs Gujarat Zone. The tenure spent in SEZs on encadred posting and in Directorates/CESTAT on Rotational Transfer basis will be counted as worked in CGST Ahmedabad Zone.
- e) The representations of the officers who are not willing to work in Customs Gujarat Zone will be considered by the Principal Chief Commissioner/ Chief Commissioner, CGST Ahmedabad Zone based on the merits or on administrative grounds.
- f) As far as possible, CGST Ahmedabad Zone will provide such number of officers to Customs Gujarat Zone so as to equalize working strength of CGST Ahmedabad Zone and proportionate working strength of CGST Ahmedabad Zone in Customs Gujarat Zone. The tenure in Customs Gujarat Zone will be of 04 years only. During the customs tenure, if an officer goes on deputation/loan, then deputation /loan period shall be included towards 04(Four) years tenure and during deputation/loan period, Sector tenure will be governed by current policy.
- g) On repatriation of officers from Customs Gujarat Zone, the officers will be posted to CGST Ahmedabad Zone for at least 01 [one] year before considering his/her request for posting to anywhere else on Deputation/Loan. **However, the option for posting on Rotational Transfer basis and in en-cadred SEZs will remain open for the officers repatriating from Customs.**
- h) Further, on repatriation of any officer from any Deputation/Loan basis posting, the officer will not be posted to Customs Gujarat Zone for at least 01 [one] year. **For counting this tenure of 01 years, the relevant date will be the joining date of officer in PCCO, CGST Ahmedabad Zone after repatriating from Deputation/Loan.**
- i) The cases of pre-mature repatriation from Customs Gujarat Zone to CGST Ahmedabad Zone will only be considered on exceptional grounds by the Principal Chief Commissioner/Chief Commissioner, CGST Ahmedabad Zone in consultation with the Chief Commissioner, Customs Gujarat Zone.
- J) The NOCs for Deputation/Loan to any formation will be accorded by the O/o the Principal Chief Commissioner, CGST Ahmedabad Zone.



6. **Posting to DGGI/DGRI/DGoV/DGoA/DGTS/CESTAT on Rotational Transfer basis:-**

- a. The total maximum tenure of postings in **all Directorates / SEZs** by any officer in combined cadre of Superintendent & Inspector in all forms including Deputation, Loan, Rotational Transfer and on encadred basis all together will be for a period of **10 [Ten] years** only.
- b. **For posting of officers on Rotational Transfer basis, the willingness will be called for by the PCCO, CGST Ahmedabad Zone. The respective formations will forward the willingness to PCCO CGST Ahmedabad Zone in accordance with the tenure mentioned in para 6(a) above.**
- c. **The applications for posting to Directorates / SEZ/ on Deputation/Loan will also be forwarded in accordance with the tenure mentioned in para 6(a) above.**
- d. The officers who have completed a total of 10 [Ten] years tenure all together in any Directorates/ SEZs in the combined cadre of Inspector and Superintendent will not be eligible to tender their willingness for posting in DGGI/DGRI/DGoV/DGoA/DGTS/CESTAT on Rotational Transfer basis. Further, there will be a cooling off period of two years between two postings among DGGI, DRI and DGoV.
- e. The tenure for posting to DGGI/DGRI/DGoV/DGoA/DGTS/CESTAT on Rotational Transfer basis will be initially for a period of 02 [Two] years extendable by 01 [one] year by the Principal Chief Commissioner/Chief Commissioner, CGST Ahmedabad Zone.
- f. The posting of half number of the officers on Rotational Transfer basis to DGGI/DGRI/DGoV/DGoA/DGTS/CESTAT will be made by the Chief Commissioner's Office in consultation with the concerned Pr. ADG/ ADG on the basis of willingness called for from the officers of CGST Ahmedabad Zone. The posting of rest half number of the officers will be decided by the Principal Chief Commissioner/Chief Commissioner, CGST Ahmedabad Zone based on seniority cum fitness.
- g. On returning of an officer from deputation/loan/Rotational Transfer basis, officer shall join at PCCO, CGST Ahmedabad Zone for further postings.

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7. **Inter Sector Transfers:-**

- a) Vacancy position across the Sectors shall be maintained uniformly as far as possible.
- b) The tenure of posting in each sector will be for a period of 14 years in combined cadre of Inspector & Superintendents. However, this tenure may be raised or reduced to meet the requirements of para 7(a) above.
- c) For counting of tenure of 14 years in any Sector, following will be followed:-
  - (i) The tenure of posting in Customs Gujarat Zone in any form will not be counted in any Sector Tenure.
  - (ii) The tenure of postings in Directorates or CESTAT or SEZ on Rotational Transfer basis or on encadred basis will be counted as worked in respective Sector Tenure [Example:- if an officer of Ahmedabad Sector is working in DGGI Rajkot Regional Unit on Rotational Transfer basis, the tenure spent in DGGI Rajkot Regional Unit will be counted as worked in Rajkot Sector].
  - (iii) The tenure of posting in any Directorate/CESTAT/SEZ/ any other agency on Deputation/Loan within the geographical jurisdiction of CGST Ahmedabad Zone will be counted as worked in Parent Sector.
  - (iv) The tenure of Deputation/Loan outside the geographical jurisdiction of CGST Ahmedabad Zone will not be counted in any Sector tenure.
- d) Margin of not more than 03 [Three] months shall be allowed for counting one year of stay i.e. stay of at least 9 months in a Sector shall be counted as One Year.
- e) Two due lists of officers, one for each Sector, will be prepared with officer having longest tenure in combined cadre in the grade of Superintendents & Inspector on top. The officers with longest tenure in each Sector will be transferred to another Sector first. As far as possible, the lady officers, who will be transferred to other Sector on Inter Sector basis, would be accommodated in Rajkot or Ahmedabad unless opted otherwise.
- f) The number of officers to be transferred to other sector will be decided by the Pr. Chief Commissioner/Chief Commissioner, CGST Ahmedabad Zone based on administrative exigencies.
- g) On returning to the parent Sector after spending at least 04 [Four] years in the other Sector, the period of stay in the parent Sector shall start from Zero. If in any case, the officer returns to his/her parent



Sector before spending 4 years in other Sector, this condition shall not apply and in this situation, he/she shall be liable to be considered again for Inter-Sector Transfer in next AGT for remaining period.

- h) The officers, who will be given exemption from Inter Sector Transfers for a certain period on any ground, will be treated as senior most in the list of officers to be considered for Inter Sector Transfer after completion of the exemption period.**
- i) The Officers posted in any Directorate/ encadred SEZ/ CESTAT/ any other agency and their tenure is not completing, the officer will not be considered for Inter Sector Transfers in that particular Year AGT.**

J) In case, the Parent Sector of any officer is changed, the tenure of officer worked in previous Sector will not be counted as worked in previous Sector as and when the officer will become due for Inter Sector Transfer.

k) Further, the tenure of officers spent in other Sector on Inter Sector basis/ in Directorates on Rotational Transfer basis will be excluded from 04 years Inter Sector tenure. [for example if any officer of Ahmedabad Sector has worked for 01 year in Rajkot Sector on Inter Sector basis or has worked for 01 year in any Directorate on Rotational Transfer basis in the geographical jurisdiction of Rajkot Sector, the officer will be posted to Rajkot Sector on Inter Sector basis for 03 years only.]

8. **Posting to CGST Audit Commissionerates/Appeals/Executive Commissionerates:-**

- a) The Principal Chief Commissioner/Chief Commissioner, CGST Ahmedabad Zone will constitute a Committee for each Sector consisting of Principal Commissioners/Commissioners and ADC/JC as representative of PCCO, CGST & CX, Ahmedabad Zone for considering transfers within Sector.
- b) The Committee of each Sector will recommend the posting of officers to the Principal Chief Commissioner/Chief Commissioner, CGST Ahmedabad Zone. The Principal Chief Commissioner/Chief Commissioner, CGST Ahmedabad Zone will accord administrative approval to the recommendations of the Committee with suitable modifications as may be required.
- c) For posting in CGST Audit Commissionerates, the officers posted in CGST Formations will be given first preference.

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d) 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 03 (three) years.

e) For the purpose of posting to Audit Commissionerate, Inspectors having work experience of at least 02 (two) years will be eligible.

9. **Posting to the Office of the Principal Chief Commissioner, CGST Ahmedabad Zone:-**

a) The tenure of posting in PCCO, CGST Ahmedabad Zone shall be normally for a period of 03 [Three] years further extendable by the Pr. Chief Commissioner/ Chief Commissioner, CGST & CE Ahmedabad Zone.

b) Willingness for posting to PCCO, CGST Ahmedabad Zone will be called for in each AGT and the officers may tender their willingness through proper channel and will be considered as far as possible.

c) The tenure of officers in PCCO, CGST Ahmedabad Zone will not be counted in any Sector tenure.

10. The requests for change in Parent Sector will only be considered during AGT or as and when a new batch of Inspectors is allocated to CGST Ahmedabad Zone.

11. The total number of officers to be posted to different Directorates outside the jurisdiction of this zone on loan basis shall not be more than 10% of the sanctioned strength of this zone which is meant for posting to the Directorates on loan basis within the jurisdiction of this zone.

12. The SEZ postings encadared 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/Chief Commissioner, CGST Ahmedabad Zone in consultation with the Zonal Development Commissioner. The officer posted to a SEZ under encadared posting will not be considered for Customs posting till the completion of their tenure in such SEZ.

13. In case of officers whose wards are studying in 10<sup>th</sup> and 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/Chief Commissioner, CGST Zone, Ahmedabad through proper channel with supporting documents, seeking exemption from posting to other Sector/ posting to any particular station/Commissionerate. Such cases will be decided by the Principal Chief Commissioner/Chief Commissioner, CGST Zone, Ahmedabad taking into consideration the recommendations of the Committee of Principal Commissioners/ Commissioners and ADC/JC as representative of PCCO, CGST & CX, Ahmedabad Zone at the time of AGT.





14. 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 to three years in a sensitive post. Integrity and efficiency of the officers would be the main criteria for posting of officers to sensitive posts.

15. The officers who have completed 57 years of age can request for exemption to inter-sector postings and Customs postings. Such officers shall be posted to the station/ place (excluding Customs) accordingly to the extent possible.

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 as far as possible.

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

18. The transfer/ posting/ rotations will be made by the respective Commissionerates in time, keeping in view the guidelines issued by the CVC/DGoV/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/Chief Commissioner, CGST 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 within CGST 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. All grievances arising out of the implementation of this transfer/rotation policy shall be addressed in accordance with the existing guidelines issued from time to time by the competent authority.

24. This issues with the approval of the Chief Commissioner, CGST & CX, Ahmedabad Zone.

  
25/08/2021  
(R. K. Tiwari)  
Joint Commissioner