

# CGST & Central Excise Commissionerate, Mumbai Central

## PARTICULARS REQUIRED TO BE PUBLISHED UNDER SECTION 4(1)(b) OF RIGHT TO INFORMATION ACT 2005

### (i) **ORGANISATION, FUNCTIONS AND DUTIES**

1. Name of the Organisation : CGST & Central Excise Commissionerate, Mumbai Central
2. Jurisdiction : Jurisdiction Mumbai Central Commissionerate (The areas falling under following Pin code:- 40003, 400008 to 400018, 400025 to 400028, 400030, 400033 and 400034 in the state of Maharashtra.
3. Functions & Duties :
  - The primary function of the organization is to collect CGST & Central Excise duty.
  - Besides, different kinds of CESS, Additional duty of Excise, are also collected for the exchequer.
  - Collection of duty is ensured by close monitoring, preventive checks and periodical auditing.
  - The Department also facilitates Export by sealing containers and packages under physical supervision.
  - The Department has separate Legal wing to deal with Litigations in Court and Tribunals. High stake offenders are prosecuted.
  - The functions are executed at the field level called Range Offices headed by Superintendents and assisted by Inspectors. The Range Officer reports to Divisional Officer who is of the Rank of Assistant Commissioner / Deputy Commissioner. The Divisional Officers report to Jt. Commissioner/Additional Commissioner and Commissioners.
  - Mumbai Central Commissionerate consists of 10 Divisions and each Division consists of 5 Ranges.
  - At the Commissionerate level, the Commissioner of CGST & Central Excise is assisted by Additional Commissioner, and Deputy Commissioner/Assistant Commissioner besides other Executive staffs and Clerical Staffs. All the Officers assisting the Commissioner are given clearly defined work areas. The Commissioner reports to the Zonal Mumbai Chief Commissioner.

### (ii) **POWERS AND DUTIES OF OFFICERS AND EMPLOYEES**

The cadre wise powers and duties are listed below:

#### 1. **Commissioner of CGST & Central Excise:**

The Commissioner is the Head of the Commissionerate. He has both Executive powers and Quasi Judicial powers. He shall ensure the collection of targeted revenue every year and shall report to the Chief Commissioner. The Commissionerate is subject to inspection by the CBEC, Chief Commissioner, Directorate of Inspection and Accountant General. The Commissioner is also responsible for the proper conduct of the Officers working in the Commissionerate by exercising the powers conferred with him.

#### 2. **Additional Commissioner of Central Excise:**

An Officer in the rank of Additional/Joint Commissioner of Central Excise is deployed in this Commissionerate, designated as Additional/Joint Commissioner (P&V). He adjudicates

all cases falling under the adjudication powers of Additional Commissioner. In addition to I,II,III,IV,V,VI,VII,VIII,IX,X divisions, he supervises and have control over the following Sections that report to him.

a) **Administration & Records Section:**

This section is headed by an Administrative Officer (Group “B” Gazetted). This section is responsible for maintenance of Disposition list of staff, other administrative matters and maintenance of Stationery and stores. The Administrative Officer is assisted by Executive Assistant and Tax Assistants.

b) **Confidential & Vigilance Section:**

The vigilance and confidential section is headed by 2 Superintendents and assisted by 2 Inspectors. The Superintendent shall keep a vigil on the conduct of the staff. He shall periodically enquire with the Trade and Industry so as to monitor corruption and complaints. He shall investigate all complaints against officers and submit his findings. In respect of confidential matters, this section is primarily responsible for the maintenance of confidential records viz. Annual Property Return and Annual Conduct Reports of each and every staff.

c) **Chief Account Officer:**

This section is headed by Administrative Officer (Group “B” Gazetted). This section is responsible for preparation of pay bills, disbursement of pay, all kinds of allowances, maintenance of Service Book, Settlement of claims like medical, tour T.A., Tution Fee etc., Settlement of pension/group insurance, on superannuation/VRS etc. This section is responsible for the entire expenditure Budget of Mumbai Central Commisnerate including Chief Commissioner’s office. This Section is also responsible for maintaining of Account of GPF subscription and withdrawal, House Building Allowance, Motor Cycle Advance and all the long term advances. The Chief Accounts Officer is responsible for the overall accounts of receipts and expenditure including accounting of Excise Duty. The CAO is responsible for proper deployment of funds, control of expenditure and periodical reports to Principal Accounts Officer, New Delhi. He shall co-ordinate with the local Pay and Accounts Officer for pre audit and post audit of receipts and expenditure.

d) **Computer Section:**

This section is responsible for optimum deployment of Computers, Printers and Network.Maintaining an official website :[www.mumbaicentralexcise.cbec.gov.in](http://www.mumbaicentralexcise.cbec.gov.in). The Superintendent (Refund) is also designated as Comm Admin and communicates with any matter with D G Systems ,Mumbai.

e) **Hindi Cell:**

This cell is headed by an Sr. Hindi Translator, responsible for translation of official documents from Hindi to English & vice-versa. It organise meeting once in a quarter, Hindi Workshop, Hindi week & Hindi Day Celebration. Periodical Reports were prepared and sent. In addition, it imparts Hindi Training to the officers and employees.

f) **PRO Section :-** Maintaining Public Relation

g) **Preventive Section:**

This section is responsible for gathering intelligence/ information from various sources with regard to evasion of CGST & central excise duty and investigate the cases of such evasion to its logical conclusion. Evasion includes non-payment/ short payment on account of misuse of exemption, clandestine removals, under valuation, misuse of cenvat credit etc. On due authorization, the Preventive Officers are empowered to search premises and persons and issue summons for appearance of persons and production of documents. The Section is headed by a Deputy/ Assistant Commissioner and has 6 Groups, each headed by a Superintendent and assisted by Inspectors. The Preventive Groups visit units by surprise, check the records and registers maintained at the factory, and bring to

book the evasion, if any. The Investigation Report and draft show cause notice are then sent to adjudication.

h) **Tax Recovery Cell:**

This Cell coordinates in the arrears of revenue collection matters by attachment and sale of properties of the defaulters. At Headquarters, Deputy/ Assistant Commissioner (Preventive) heads Tax Recovery Cell.

i) **Technical Section:**

This Section consists of one or more Superintendents, assisted by an Inspector(s). This section conveys the Policies, Notifications, Circulars and instructions of the Government to the field formations and co-ordinates in proper implementation of the tax policies of the Government of India. The problems ascertained from the field formations are conveyed to the Government for devising/altering policy frame work. All functions requiring permission by Joint Commissioner and above are examined by this section. Revenue which has fallen into arrears and which cannot be recovered in spite of best efforts are examined for writing off. Remission claims of duty owing to natural calamities, falling within the sanctioning powers of Commissioner of CGST & Central Excise/ Additional Commissioner/ Joint Commissioner are examined by this Section. The internal inspection of the various wings of the organization is designed and followed up. All Meetings with the Trade and Industry are handled. Clarifications required both by the field formations as well as Trade are examined and replied.

j) **Statistics Section:**

This section consists of a Superintendent, assisted by 2 Inspectors. The entire vital statistics of the Commissionerate is gathered and presented. Details for all questions raised in Parliament on Central Excise Duty are gathered and transmitted as reply. The revenue trend is monitored. The pending position of various aspects of work like, adjudication, refunds, assessments are monitored. Periodical reports including the most important Monthly Technical Report(MTR) is prepared.

k) **Review and Tribunal Section:**

This section consists of 2 Superintendents assisted by 3 Inspectors in the matters relating to the Review of the Orders passed by the adjudicating authorities and filing of appeals in various Appellate forums like Commissioner Appeals, Tribunals and Government of India. Proposals are sent to the Central Board of Excise and Customs, New Delhi, in respect of appeals to be filed before the Supreme Court.

l) **Legal & Prosecution Section:**

This section consists of 2 Superintendents assisted by 2 Inspectors. The prime responsibility is to attend to the Legal matters of the Department in various Courts of Law including interaction with the Department's Counsels. Launching of prosecution in cases where huge tax amount was evaded is also dealt by this section.

m) **Adjudication Section :**

After due processing of the draft show cause notices, this section gets the same issued by the appropriate authorities. The notices are followed up for receiving replies from the parties concerned and fixing personal hearing. As soon as the case is heard, orders are prepared and communicated to the party with copies to concerned authorities. Cases, which cannot be adjudicated in the normal course due to court stay etc., are transferred to Call Book and these cases are taken up for adjudication after vacation of stay etc.

The Commissioner, Additional Commissioner and the Divisional Officers Viz. Deputy Commissioners/Assistant Commissioner, Superintendents are vested with the Powers of Adjudication. They act as quasi judicial authorities and pass adjudication orders.

**(iii) PROCEDURE FOLLOWED IN THE DECISION MAKING PROCESS, INCLUDING CHANNELS OF SUPERVISION AND ACCOUNTABILITY:**

**DECISION MAKING PROCESS:**

A case/issue/matter is seen at the inward Tapal stage by an Officer not below the Rank of superintendent of CGST & Central Excise. It is assigned to the concerned internal branch/Officer who takes up for examination and processing. The issue, facts, provisions of law with suggested solution are proposed after due process by the Superintendent of Central Excise / Administrative Officer assisted in the work by respective staff; the pros and cons are weighed by an in depth study of the relevant provisions of law including case laws. Detailed File Notes are drawn and put up to the concerned Officer for his decision/direction. In certain cases, where the issue involved is beyond the scope of the written Rules, Sections, like Policy matter or issue requiring amendment to law, the matter is brought to the notice of the Central Board of Excise and Customs, New Delhi through the Chief Commissioner of CGST & Central Excise for clarification / decision. All decisions taken are communicated to the concerned parties.

**CHANNELS OF SUPERVISION:**

The first Supervisory Officer is the Superintendent / Administrative Officer and the highest Supervisory Officer is Commissioner. The overall Control / Supervisory power is vested with the Commissioner. All the work done at the Commissionerate level is subject to inspection by the Assistant/ Deputy Commissioner, Joint Commissioner, Addl. Commissioner, Commissioner, Chief Commissioner, CBEC, and Directorate of Inspection and Accountant General, as the case may be.

**ACCOUNTABILITY:**

All officers from Group- 'A' the lowest rank of Sepoy to the highest rank of Commissioner is accountable for the responsibility entrusted to him/ her.

**(iv) NORMS SET BY IT FOR THE DISCHARGE OF ITS FUNCTIONS**

**NORMS FOR DAY TO DAY WORK:**

All to discharge the work assigned to them, then and there. No communication shall remain unattended for more than 7 days.

**NORMS FOR REVENUE COLLECTION:**

The norms for Revenue collection is fixed for each Divisions on annual basis. Reasons for attainment or non attainment of the Target are to be presented to the Commissioner for his acceptance.

**NORMS FOR ADJUDICATION:**

As per the CGST Act and Central Excise Act, all cases, as far as possible, are to be adjudicated within prescribed period . Delay beyond the prescribed period is to be explained and accepted by the Commissioner. In case any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of fraud, collusion or any willful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made there-under with intent to evade payment of duty, shall be adjudicated within a period of one year.

**NORMS FOR REFUND:**

As per Central Excise Act, all refund of duty are to be disposed off within a period of 90 days from the date of receipt of the refund claim. Delay beyond 90 days are to be explained. As per CGST Act all refund of duty are disposed off within a period not exceeding seven days from the date of the acknowledgement on provisional basis.

**NORMS FOR INVESTIGATION:**

No case to be taken up for investigation on flimsy grounds without any reasonable belief. Sufficient materials are to be analyzed and presented before initiating any investigation.

**NORMS FOR PROVISIONAL ASSESSMENT:**

As per the provisions of Law each Provisional assessment is to be finalized within a period of 6 months.

**NORMS FOR PROSECUTION:**

Generally cases involved with evasion of duty of Rs. 25 Lakhs or more are considered for prosecution.

(v) **RULES, REGULATIONS, INSTRUCTIONS, MANUALS AND RECORDS, HELD BY IT OR UNDER ITS CONTROL OR USED BY ITS EMPLOYEES FOR DISCHARGING ITS FUNCTIONS**

1. Central Goods and Service Tax Act, 2017.
2. Integrated Goods and Services Act, 2017.
3. Central Excise Act 1944.
4. Customs Act 1962.
5. Finance Act 1994(for Service Tax)
6. CBEC Manual of Supplementary instructions on Central Excise and Customs.
7. Circulars issued by the CBEC.
8. Instructions issued by the CBEC.
9. Notifications issued by the Ministry of Finance on Excise and Customs Matters.
10. Foreign Trade Policy.
11. Record of registrations.
12. Record of revenue realized.
13. Record of offence cases.
14. Record of show cause notices issued.
15. Record of Adjudication orders passed

(vi) **A STATEMENT OF THE CATEGORIES OF DOCUMENTS THAT ARE HELD BY IT OR UNDER ITS CONTROL:**

1. Records of revenue realization.
2. Records of inspection
3. Records of litigation in Courts
4. Records of litigation in Tribunals
5. Records of vital statistics like Revenue, arrears of Revenue, Provisional assessments, Adjudication, Refunds
6. Records of Offences registered against tax evaders
7. Records of Tax Recovery
8. Records of drawback Claims
9. Records of Vigilance matters

10. Records of RTI.
11. Records of Receipts and Expenditure Accounts
12. Records of Service Books
13. Records of Establishment matters
14. Records of Administration
15. Records of Stores & Stationery
16. Records of Prosecutions
17. Records of litigation in courts
18. Records of Departmental Adjudication

**(vii) THE PARTICULARS OF ANY ARRANGEMENT THAT EXISTS FOR CONSULTATION WITH, OR REPRESENTATION BY, THE MEMBERS OF THE PUBLIC IN RELATION TO THE FORMULATIONS OF ITS POLICY OR IMPLEMENTATION THEREOF:**

1. Regional Advisory Committees
2. Central Processing Cell
3. GST Seva Kendra
4. Tax Payer Cell

**(viii) STATEMENT OF THE BOARDS, COUNCILS, COMMITTEES AND OTHER BODIES CONSISTING OF TWO OR MORE PERSONS CONSTITUTED AS ITS PART OR FOR THE PURPOSE OF ITS ADVISE, AND AS TO WHETHER MEETINGS OF THOSE BOARDS, COUNCILS, COMMITTEES AND OTHER BODIES ARE OPEN TO THE PUBLIC, OR THE MINUTES OF SUCH MEETINGS ARE ACCESSIBLE FOR PUBLIC.**

**REGIONAL ADVISORY COMMITTEES**

YES. The minutes are kept .

**(ix) A DIRECTORY OF ITS OFFICERS AND ITS EMPLOYEES:**

Details available on [www.mumbaicentralexcise.cbec.gov.in](http://www.mumbaicentralexcise.cbec.gov.in)

**(x) MONTHLY REMUNERATION RECEIVED BY EACH OF ITS OFFICERS AND EMPLOYEES, INCLUDING THE SYSTEM OF COMPENSATION AS PROVIDED IN ITS REGULATIONS:**

The Scale of Pay for a Commissioner is : Pay Scale(Rs.): - 144200-218200, Pay Matrix Level- 14+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Additional Commissioner is : Pay Scale(Rs.): - 118500-214100, Pay Matrix Level- 13+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Joint Commissioner is : Pay Scale(Rs.): - 78800-209200, Pay Matrix Level- 12+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Deputy Commissioner is : Pay Scale(Rs.): - 67700-208700, Pay Matrix Level- 11+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a CAO/ Assistant Commissioner is : Pay Scale(Rs.): - 56100-177500, Pay Matrix Level- 10+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Sr. Private Secretary is : Pay Scale(Rs.): - 47600-151100, Pay Matrix Level- 8+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Superintendent(CGST & C. Ex.) is : Pay Scale(Rs.): - 47600-151100(4800GP), Pay Matrix Level- 8+ Dearness Allowance + Allowances for House Rent + Traveling Allowance & Pay Scale(Rs.): - 53100-167800(5400GP), Pay Matrix Level- 9+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Assistant Director (OL) is : Pay Scale(Rs.) 56100-177500, Pay Matrix Level- 10+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Administrative Officer/Private Secretary/Inspector: Pay Scale(Rs.): - 44900-142400, Pay Matrix Level- 7 + Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Hindi translator:- Pay Scale(Senior Translator) Pay Scale(Rs.): - 44900-142400, Pay Matrix Level- 7 + Dearness Allowance + Allowances for House Rent + Traveling Allowance & Pay Scale(Junior Translator)is Pay Scale(Rs.): - 35400-112400, Pay Matrix Level- 6 + Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Sr. Tax Assistant/Executive Assistant:- Pay Scale(Rs.): - 35400-112400, Pay Matrix Level- 6+ Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Tax Assistant is : Pay Scale(Rs.): - 25500-81100, Pay Matrix Level- 4 + Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Lower Division Clerk/ Head Havaldaris : Pay Scale(Rs.): - 19900-63200, Pay Matrix Level- 2 + Dearness Allowance + Allowances for House Rent + Traveling Allowance.

The Scale of Pay for a Drivers : Pay Scale(Grade-I)(Rs.): - 29200-92300, Pay Matrix Level- 5+ Dearness Allowance + Allowances for House Rent + Traveling Allowance, Pay Scale(Grade-II)(Rs.): - 25500-81100, Pay Matrix Level- 4+ Dearness Allowance + Allowances for House Rent + Traveling Allowance, Pay Scale(Grade-Ordinary Grade)(Rs.): - 29200-92300, Pay Matrix Level- 2 + Dearness Allowance + Allowances for House Rent + Traveling Allowance

The Scale of Pay for a Hawaldar : Pay Scale(Rs.): - 18000-56900, Pay Matrix Level- 1 + Dearness Allowance + Allowances for House Rent + Traveling Allowance.

There is no system of compensation.

**(xi) THE BUDGET ALLOCATED TO EACH OF ITS AGENCY, INDICATING THE PARTICULARS OF ALL PLANS, PROPOSED EXPENDITURES AND REPORTS ON DISBURSEMENTS MADE:**

**For the financial year 2017-18**

**Rs.(in .000)**

Budget allocated for Salary	:	437400
Budget for Wages	:	1000
Budget allocated for O.T.	:	1020
Budget allocated for Reward to Officers	:	700
Budget allocated for Informer Reward	:	500
Budget allocated for Medical Treatment	:	1800
Budget allocated for Domestic Travel Exp	:	2650
Budget allocated for Office Expenses (General)	:	20600
Budget allocated for Office Expenses (Motor Vehicles)	:	12200
Budget allocated for Office Expenses (Swachhta)	:	2900
Budget allocated for Information Technology	:	1500
Budget allocated for Rent, Rates & Taxes	:	96500
Budget allocated for Law Charges	:	4600
Budget allocated for Secret Service Fund	:	100
Budget allocated for Departmental Canteen	:	10900
Budget allocated for other Admin Expenditure in house training	:	200
Budget allocated for Minor work(Off)	:	270
Budget allocated for Minor work(Residence)	:	1300

**(XII) THE MANNER OF EXECUTION OF SUBSIDY PROGRAMMES, INCLUDING THE AMOUNTS ALLOCATED AND THE DETAILS OF BENEFICIARIES OF SUCH PROGRAMMES:**

**(XIII) PARTICULARS OF RECIPIENTS OF CONCESSIONS, PERMITS OR AUTHORISATIONS GRANTED BY IT:**

**(XIV) DETAILS IN RESPECT OF THE INFORMATION, AVAILABLE TO OR HELD BY IT, REDUCED IN AN ELECTRONIC FORM:**

1. Revenue collection from each manufacturer
2. List of manufacturing units
3. List of registered dealers of Central Excise commodities.
4. List of arrears of revenue
5. List of employees.

**(XV) THE PARTICULARS OF FACILITIES AVAILABLE TO CITIZENS FOR OBTAINING INFORMATION, INCLUDING THE WORKING**



**HOURS OF A LIBRARY OR READING ROOM, IF MAINTAINED FOR PUBLIC USE:**

1. No library is maintained.

**(XVI) The names, designations and other particulars of the Public Information Officers:**

Details of the CPIO of Mumbai Central is enclosed.

**(XVII) such other information as may be prescribed;**