

NOTE

A DRAFT TRANSFER/PLACEMENT GUIDELINES FOR IRS (C&CE) OFFICERS HAS BEEN UPLOADED ON DEPARTMENTAL WEBSITE FOR INVITING COMMENTS / SUGGENSTIONS FROM ALL CONCERNED.

FEEDBACK / COMMENTS / SUGGESTIONS, IF ANY, MAY BE SENT TO THE ADDL. DIRECTOR GENERAL (HRM-II), DGHRD, NEW DELHI THROUGH E-MAIL AT PC.DGHRD@NIC.IN BY 20th DECEMBER, 2017.

DRAFT TRANSFER/PLACEMENT GUIDELINES FOR INDIAN REVENUE SERVICE (C&CE) OFFICERS

SALIENT FEATURES OF TRANSFER/PLACEMENT GUIDELINES FOR INDIAN REVENUE SERVICE (C&CE) OFFICERS

1.0 INTRODUCTION

The existing transfer policy which came into effect from 01.04.2005 has become complex owing to numerous amendments which have been carried out over the years. The Cadre Restructuring implemented in 2014 and subsequently restructuring of Zones/Directorates in 2017 due to implementation of GST has also necessitated a review of the transfer/Placement guidelines. The views of all concerned were obtained which were then consolidated to draft a new Transfer Guidelines. These guidelines will be applicable to all transfers and postings w.e.f. date of issue.

2.0 The salient features of these Transfer/Placement Guidelines are as follows:

2.1.1 All transfers and postings of Group 'A' officers of IRS (C&CE), shall be carried out by the Board / Placement Committee, provisions of which are mentioned in Para 3.

2.1.2 The States in the country have been divided into 11 'Regions' as per Annexure-A and tenure of stay in a particular Region has been prescribed.

2.1.3 All stations have been categorized in three classes, viz., A, B and C as per Annexure B; and tenure of stay in those classes of Stations has also been prescribed. The categorization is based on the criteria of number of Commissioner level posts at a station. In addition, all state capitals **other than 7 metros and other than** those in North Eastern Region and Jammu & Kashmir have been classified as 'B' stations even if they are not eligible under the criteria. The categorization of Stations may be changed by the Board with the approval of the Government.

2.1.4 All posts have been divided into two categories, namely **Sensitive and Non-Sensitive** as per Annexure C and guidelines for posting thereto have been prescribed. **For abundant clarity, all postings are also classified as "Field" and "Non field" and "Countable" - "Non-Countable"**. All posts, stay in which are included in counting of tenure, are considered as "Field postings".

2.1.5 An officer, on promotion, is liable for transfer out of station. Grant of STS / NFSG shall not be treated as promotion for this purpose.

2.1.6 Guidelines for dealing with different types of "compassionate grounds" cases have been laid down.

2.1.7 The Provisions of the Transfer/Placement Guidelines shall not be applicable to the transfer of Principal Chief Commissioners / Principal Directors General, Chief Commissioners / Directors General and **Principal Commissioners / Principal Additional Directors General**

{except para 3.1.1(a)} unless otherwise specified.

2.1.8 All grievances arising out of the implementation of this Transfer/Placement Guidelines shall be addressed in accordance with the guidelines issued by the Department of Personnel & Training, only after the officer has joined his new assignment.

3.0 **PLACEMENT COMMITTEE**

3.1.1 **Role of the Placement Committee at Board level:** All the transfers and postings of the officers shall be approved by the Board/Placement Committee, which shall be the final authority for transfers/ postings of officers.

a) The Board will recommend proposals for posting of Principal Chief Commissioners/ Principal Directors General/ Chief Commissioners / Directors General for approval of the Government i.e. Finance Minister directly through Revenue Secretary. Joint Secretary(Admn.) / Commissioner (Admn.), CBEC will serve as Secretary to the Board for this purpose.

b) The Placement Committee will recommend proposals for posting of Principal Commissioners/ Principal Additional Directors General/ Commissioners / Additional Directors General for approval of the Government i.e. Finance Minister through Revenue Secretary. Joint Secretary (Admn.) / Commissioner (Admn.), CBEC will serve as Secretary to the Board for this purpose. The proposal for transfer/ postings, as approved by the Placement Committee, shall be put up by Joint Secretary / Commissioner (Admn.) through Member (Admn.) and the Chairman CBEC and submitted for approval of Finance Minister directly through Secretary (Revenue).

c) Zonal Member should be consulted with reference to change in posting of Officers in the grade of Commissioner and above, done by the Board / Placement Committee, as Zonal Member is Reporting / Reviewing Authority.

d) All the transfers and postings of the officers of the rank of Additional / Joint Commissioner shall be approved by the Placement Committee. The Transfer Order, however, shall be issued with the approval of Revenue Secretary. Any deviation from the guidelines will need approval of MOS(R).

e) All the transfers and postings of the officers of the rank of Deputy / Assistant Commissioner shall be done by the Chairman, CBEC. Any deviation from the guidelines will need approval of the MOS (R).

f) Any deviation from the transfer guidelines in the case of officers of the rank of Commissioner and above shall be carried out with the prior approval of the Finance Minister.

3.1.2 **Constitution of Placement Committee at Board Level:** The Placement Committee at Board level for transfer and placement shall consist of the following:

- a) Chairman CBEC;
- b) Member (Admn.), CBEC;

- c) One Member of CBEC (**Member retiring first**) to be nominated, in rotation, by the Chairman of the Board for a period of six months;
- d) DGHRD, CBEC
- e) **Joint Secretary (Admn.) /Commissioner (Admn.) posted in CBEC shall serve as Secretary to the Board / Placement Committee. Officers of DGHRD shall service the Placement Committee in its meetings. Secretarial functions can be defined by the Chairman later on.**

3.2 PLACEMENT COMMITTEE AT FIELD LEVEL:

- 3.2.1 For the purpose of subsequent placement of the officers of the level of Additional Commissioner and below posts after transfer as well as for rotation of officers among Customs, GST & Central Excise formations, a Committee of all Principal Chief Commissioners / Chief Commissioners of Customs, GST & Central Excise at that station shall collectively decide the rotation of officers among aforesaid formations. At stations where there is only one jurisdictional Principal Chief Commissioner / Chief Commissioner, local rotation at that station shall be carried out by the jurisdictional Principal Chief Commissioner / Chief Commissioner.
- 3.2.2 It shall be the responsibility of such Committee/ jurisdictional Principal Chief Commissioner / Chief Commissioner to ensure placement at field level should be done within 15 days of issue of transfer orders by Board by complying the provisions of the Transfer/Placement Guidelines and ensure rotation of officers to aforesaid formations every 2 years. Wherever it is not possible to rotate the officers among different formations (Customs / GST & Central Excise) due to non availability of a particular formation, then the charge of the officers in the same formation must be changed after every 2 years. All cases of deviation should be put up to the Member in charge of the Zone for post facto approval.

4.0 POLICY FOR PLACEMENT OF DIFFERENT GRADE OF OFFICERS:

- 4.1 In case of Principal Chief Commissioner / Chief Commissioner / Principal Commissioner and Commissioner Grade officers, the **Board / Placement Committee, as the case may be**, shall recommend both the station of posting and the specific charge.
- 4.2 Officers below the rank of Commissioner shall be placed at the disposal of the Principal Chief Commissioner/ Chief Commissioner concerned for further deployment under their respective charge, who shall follow the provisions of these Transfer/Placement Guidelines mutatis mutandis for such further deployment of these officers.
- 4.3 For posting of officers below the rank of Commissioner to any Directorate, the Placement Committee shall assign a specific station.
- 4.4 For posting/ placement of officer in Dte. Gen. of Revenue Intelligence, Dte. Gen. of GST Intelligence, Dte. Gen. of Vigilance and Dte. Gen. of Systems & Data Management, the

respective Principal Director General / Director General shall propose a panel of names for the consideration of the Placement Committee. Thereafter, individual officers will be selected by the Placement Committee, which will also indicate their station of posting.

- 4.5 Direct Recruit Assistant Commissioner shall, on completion of training, be liable for posting anywhere in India. They shall, as far as administratively convenient, be posted first in GST/Central Excise formations. However, **Posting of Probationers to be delinked from IRS (C&CE) Transfer /Placement Guidelines and separate guidelines are to be framed.**
- 4.6 Officers, on promotion from Group B, shall be transferred out of the station where they were working at the time of promotion, unless the balance service is less than three years.
- 4.7 **On promotion, Group 'A' Officers will normally be transferred out of the station, except where they have completed less than 2 years at that station. Such transferred officer shall have to serve at new station for minimum of 2 years.**
- 4.8 Taking into consideration the overall career progression of an officer, as far as possible, every officer shall be given exposure of working in Customs and GST/ Central Excise field formations and Directorate / Board postings during his/her entire career. **The officers will be rotated between the Customs and GST/Central Excise branches every two to three years, as far as possible. This shall be done after the Postings / Transfers have been effected.**

5.0 DATABASE OF OFFICER FOR THEIR PLACEMENT:

The DG HRD shall,

- (i) Ensure proper updation of profiles of all Group A officers;
- (ii) Prepare a list of officers due for transfer in ensuing General Transfer as per Guidelines and place the same on CBEC and DG HRD web sites by 30th November;
- (iii) Call for options of transfer/posting from the officers who are either due for transfer or otherwise seeking transfer on any ground. The officers shall submit their options for posting by 31st December;
- (iv) Compile the information and submit the same along with the HOP of all officers and vacancy position in different Grades to the Secretary of Placement Committee by 28th February.
- (v) Compile information regarding Regions of postings viz. Customs and GST/Central Excise field formations and Directorate/ Board postings where the officer has previously not worked for the reference of the Placement Committee.
- (vi) Forward all data relating to HOPs to the Secretary, Placement Committee.

6.0 **MINUTES OF THE PLACEMENT COMMITTEE**

The minutes of the meeting of the Placement Committee shall be drawn up and approved by all the members **at the earliest**. The subsequent approval of the competent authority on these proposals shall be obtained **as soon as possible**.

7.0 **TENURE OF POSTING:**

7.1 **CUTOFF DATE:** The cutoff date for counting of tenure for Transfer shall be 31st March of the year. Stay of more than nine months at a station / Region (to be computed as on 31st December of the previous year) shall be treated as a complete year for the purpose of Transfer. The length of the period of stay at a station or Region shall be counted from the date of joining.

7.2 **REGION TENURE:** **The states in the country have been divided into 11 Regions (Annexure A).**

An officer shall not serve in a "Region", with or without break to other Region, for more than 14 years in field postings during his/her career up to and including the rank of Commissioner.

7.3 **STATION TENURE:**

7.3.1 An officer, up to and including the rank of Commissioner, shall not serve in a field posting in a particular 'A' category station, with or without break to other station, for more than 8 years. The total tenure of an officer in all "A" Stations (combined, with or without break to other station), during his entire tenure up to and including the rank of Commissioner, shall not exceed 16 years (in field postings, with or without break to other station). However, the length of stay of an officer in one or more "A" stations continuously, without posting in a "B" or "C" Station, shall not exceed 14 years. For this purpose, posting to B or C stations which is less than 2 years between one A station to another A station shall not be treated as break and the officer shall be treated as worked in A station.

7.3.2 The tenure shall not be less than four years in a Class "B" station and not less than two years in a Class "C" station.

7.3.3 The starting point for computing the stay in a Region/ Class 'A', 'B' or 'C' station shall be the date of joining at the station / Region.

7.4 **TENURE OF DIRECTORATE POSTING:**

Minimum and Maximum tenure of an officer, continuously, in a particular Directorate (excluding DGRI/DG GSTI/DG Vigilance/CBN/CCF) shall be 3 years and 5 years respectively. The maximum continuous tenure in DGRI, DG GSTI, DG Vigilance and CBN/CCF, being sensitive Directorates, shall be 3 years.

7.5 **TENURE OF POSTING IN A SENSITIVE/NON SENSITIVE POST:**

The maximum continuous tenure of an officer, in a particular sensitive/ non sensitive post **(other than Directorates)** shall be **2-3** years.

7.6 The officers may, however, be transferred out before the completion of his/her tenures on their own request or on administrative grounds / in public interest.

7.7 **In case of shortage of officers in a particular Region (to be called deficient Region), the Board may relax the stay / tenure limits prescribed in respect of transfer in a particular year.**

8.0 **EXCLUDED POSTING FOR RECKONING TENURE:**

8.1 The period spent on the following postings, in any Region/station, up to and including the rank of Commissioner, shall not be counted towards calculation of stay in that particular Region / station, but may be so counted at the option of the officer.

8.1.1 Deputation under Central Staffing Scheme and non Central Staffing Scheme outside Department of Revenue,

8.1.2 Deputation /postings under Department of Revenue/CBEC,

8.1.3 Postings in Directorates except DGRI and DG GSTI,

8.1.4 Tenure of an officer in a posting will always be counted against the post in which he/she is working.

8.2 For the purpose of counting tenure :-

(i) An officer under orders of transfer shall be granted Earned Leave only after he has joined his new place of posting. The period spent on earned leave without joining the new place of posting will not count towards computation of tenure in that new station. Officers who proceed on Earned leave without completing the minimum tenure prescribed for 'B' or 'C' category station will have to rejoin the same station for completing the prescribed tenure. In other cases, the Placement Committee will decide their posting after they rejoin on completion of the Earned Leave.

(ii) Periods spent on training and study leave, **exceeding 60 days continuously**, whether in the same Region / station or elsewhere, will not count towards computation of tenure in the Region / station.

(iii) Periods spent on EOL or any other authorized long leave like **Earned Leave**, Medical Leave, Maternity Leave, Paternity Leave, Child Care Leave etc., **exceeding 60 days continuously**, will not count towards computation of tenure in the Region / station.

(iv) Periods spent under suspension will count towards computation of tenure in the Region / station.

8.3 Period spent on any leave other than those specified in Para 8.2 above will count towards computation of tenure in that station / Region.

8.4 All officers upto the rank of Additional/Joint Commissioner, as far as possible, to be posted in the office of CC(AR) / CESTAT once in their career.

9.1 When a certain number of officers are due for moving out of a station to a new station or by local rotation to new postings in the same station for the reason of having completed their tenure, but cannot be so moved due to inadequate number of vacancies available, the officer who has served for longer periods will be moved first.

9.2 The station of the posting will be taken as the actual place where an officer is posted and not head quarters of Commissionerate/ Directorate to which the officer is posted.

10.0 POSTING ON DEPUTATION:

10.1.1 Deputation of officers under Central Staffing Scheme and other deputations shall be regulated as per the guidelines issued by the Department of Personnel and Training from time to time.

10.1.2 As far as possible, officers up to and including the rank of Commissioner shall be given exposure to a deputation posting of a technical post in CBEC.

10.2 PROCEDURE TO BE FOLLOWED IN CASE OF REQUEST FOR DEPUTATION:

Request of deputation from various organizations shall be circulated by administration to all officers and willingness for deputation shall be invited. A panel of shortlisted officers shall be forwarded to the competent authority of the concerned organization to select the officer for deputation. Request of any organization asking for the name of any particular officer shall not be entertained.

10.3 The cooling off period of three years shall be applicable only for an officer returning from deputation under Central Staffing Scheme and non Central Staffing Scheme outside Department of Revenue.

10.4 All officers who are on a deputation in a particular station under Central Staffing Scheme, or non Central Staffing Scheme outside Department of Revenue, shall, upon their reversion from such deputation, be considered for posting to the same station, only if he/she fulfills the criteria laid down in Para 7 above, i.e., if they have not completed their station / Region tenure.

11.0 POSTING ON COMPASSIONATE GROUNDS:

11.1 Placement Committee is empowered to take a decision in case an officer seeks a posting to a particular station on medical grounds. The Placement Committee, if it so decides, may refer the case to a Medical Board. **Posting on medical ground on the medical condition of the next of kin will be treated as deviation.**

- 11.2 In case of working couples, officer may be posted at the same station subject to availability of posts, in accordance with the extant instructions of the Government of India (DOPT) on this issue.
- 11.3 Officers who have three years or less service left shall be posted to the station / Region of their choice to the extent possible.
- 11.4 In case an officer requests for retention in a particular station up to the end of the particular academic year on the ground that his/ her child is studying in Class-X or Class-XII, the Placement Committee may consider such requests. (This clause will be applicable to officers who are posted at places where Board Exams for Class-X or Class-XII are being held).
- 12.0 **PREFERENCE IN POSTING TO A PARTICULAR PLACE**
Upon completion of tenure of two years in (i) North Eastern Region (ii) J&K and (iii) Sikkim, as far as possible, the officer will have preference of a posting to a station of his/her choice, subject to the provisions of Para 7 above.
- 13.0 **TRANSFER ON ADMINISTRATIVE GROUND:**
An officer against whom the CVC has recommended initiation of vigilance proceedings, should not normally be posted or remain posted at the formation where the cause of the vigilance proceedings originated. He shall also not be posted in a 'sensitive' charge. This restriction will remain in operation until the vigilance matter is closed.
- 14.0 Notwithstanding anything contained in these Guidelines,
- 14.1 The Board/Placement Committee may, if it considers necessary to do so in public interest and in furtherance of organizational objectives, transfer, retain or post any officer to any station /Region or a specific post.
- 14.2 In between two Annual General Transfer exercises, on administrative exigencies, the Placement Committee may shift any officer from one place / post to another.
- 14.3 The Board/Placement Committee may transfer any officer in respect of whom the concerned Principal Chief Commissioner / Chief Commissioner / Principal Commissioner / Commissioner or Principal Director General / Director General / Principal Addl. Director General / Addl. Director General and the concerned Zonal Member, under whom the officer is working, have made recommendations in writing that the continuance of a particular officer at a particular post / station / Region is not in public interest.

ANNEXURE A

S.No.	Region	Geographical jurisdiction covered by the Region	Administrative Jurisdiction covered by the Region
1	North Region I	Punjab, Himachal Pradesh, Jammu & Kashmir, Chandigarh UT	Chief Commissioner of Customs, GST & Central Excise Chandigarh and including Region under Commissioner of Customs (P) Amritsar and Commissioner of Customs Ludhiana. All Directorates falling under this Region.
2	North Region II	Delhi, NCR Region, Haryana	Principal Chief Commissioner of GST & Central Excise, Delhi, Chief Commissioners of Customs and Customs (P) - Delhi, Chief Commissioners of GST & Central Excise, Panchkula & Meerut (limited to the Regions falling under NCR i.e., NOIDA, Gr. Noida, Ghaziabad) and excluding Region under Commissioner of Customs (P) Amritsar, Commissioner of Customs Ludhiana and Jodhpur. All Directorates falling under this Region.
3	Central Region I	Uttar Pradesh, Uttarakhand	Principal Chief Commissioner of GST & Central Excise, Lucknow & Chief Commissioner of Customs, GST & Central Excise, Meerut (excluding the Regions falling under NCR i.e. NOIDA, Gr. Noida, Ghaziabad) and Chief Commissioner of Customs (Prev.) Patna (excluding Region falling under Commissioner of Customs (P) Patna). All Directorates falling under this Region.

4	Central Region II	Madhya Pradesh, Chhattisgarh	Chief Commissioner of Customs, GST & Central Excise, Bhopal. All Directorates falling under this Region.
5	West Region I	Gujarat, Rajasthan, UT Daman & Diu, Dadra & Nagar Haveli	Principal Chief Commissioner of GST & Central Excise, Ahmedabad, Chief Commissioner of Customs, Ahmedabad, Chief Commissioners of GST & Central Excise, Vadodara and Jaipur, and including Region under Commissioner of Customs Jodhpur. All Directorates falling under this Region.
6	West Region II	Maharashtra, Goa	Principal Chief Commissioner of GST & Central Excise, Mumbai, Principal Chief Commissioner / Chief Commissioner of Customs – Mumbai, Chief Commissioners of Customs, GST & Central Excise, Pune & Nagpur. All Directorates falling under this Region.
7	East Region I	West Bengal, UT Andaman & Nicobar island	Principal Chief Commissioner of GST & Central Excise, Kolkata and Chief Commissioner of Customs, Kolkata (excluding the Region falling under Sikkim). All Directorates falling under this Region.
8	East Region II	Odisha, Bihar, Jharkhand	Chief Commissioner of Customs, GST & Central Excise Bhubaneswar, Chief Commissioner of GST & Central Excise, Ranchi and Chief Commissioner of Customs (Prev.), Patna (excluding Region falling under Commissioner of Customs (P) Lucknow). All Directorates falling under this Region.

9	South Region I	Karnataka, Andhra Pradesh, Telangana	Principal Chief Commissioner of GST & Central Excise Bengaluru, Chief Commissioners of Customs, GST & Central Excise, Hyderabad & Vishakhapatnam, Chief Commissioner of Customs, Bengaluru. All Directorates falling under this Region.
10	South Region II	Tamil Nadu, Kerala, UT Lakshadweep, UT Pondicherry	Principal Chief Commissioner of GST & Central Excise, Chennai, Chief Commissioner of Customs, Chennai, Chief Commissioner of Customs (P) Trichy and Chief Commissioner of Customs, GST & Central Excise, Thiruvananthapuram. All Directorates falling under this Region.
11	North East Region	Assam, Meghalaya, Manipur, Tripura, Nagaland, Mizoram, Arunachal Pradesh, Sikkim	Chief Commissioner of Central Excise & Customs Guwahati and Kolkata (limited to Region under Sikkim). All Directorates falling under this Region.

CLASS 'A' STATIONS

1. Mumbai (including Thane, Thane-Rural, Belapur, Raigad, Bhiwandi, Palghar, Navi Mumbai and Nhava Sheva)
2. Delhi (including Faridabad, Gurugram, NOIDA, Gautam Buddha Nagar and Ghaziabad),
3. Chennai
4. Kolkata (including Howrah and Haldia, in case office is located at Kolkata)
5. Bengaluru
6. Hyderabad (including Secunderabad, Medchal and Rangareddy, in case office is located at Hyderabad/Secunderabad)
7. Ahmedabad
8. All posts in the Customs Overseas Intelligence Network (COIN) except Birganj posting, which will be a class 'B' station

CLASS 'B' STATIONS

S.No.	Station
1	Allahabad
2	Bhubaneswar
3	Bhopal
4	Chandigarh
5	Cochin
6	Coimbatore
7	Daman
8	Dehradun
9	Goa
10	Guntur
11	Gwalior
12	Jaipur
13	Jodhpur
14	Kanpur
15	Kolhapur
16	Ludhiana
17	Lucknow
18	Mangalore
19	Meerut
20	Mysore
21	Nagpur
22	Nasik
23	Patna
24	Pune
25	Raipur
26	Rajkot
27	Ranchi
28	Trichy
29	Thiruvananthapuram
30	Surat
31	Vadodara
32	Vishakhapatnam
33	COIN posting Birganj

CLASS 'C' STATIONS

ALL STATIONS OTHER THAN THOSE SPECIFIED IN ANNEXURES B-I AND B-II

**Categorization of posts into Field – Non Field ; Sensitive – Non Sensitive and
Countable – Non Countable**

The following posts have been categorized as into Field – Non Field, Sensitive – Non-Sensitive and Countable – Non Countable:

A. Customs Commissionerates:

S.No.	Group 'A' post	Section/ Branch	Category of Post		
			Field / Non-Field	Sensitive / Non-Sensitive	Countable / Non-Countable (exempted)
1	Commissioner		Field	Sensitive	Countable
2	Commissioner (Gen.)		Field	Sensitive	Countable
3	Commissioner (Appeals)		Field	Non-Sensitive	Countable
4	Commissioner (Adj.)		Field	Non-Sensitive	Countable
5	Add./ Joint / Dy. / Asstt. Commissioner	Preventive	Field	Sensitive	Countable
		Legal	Field	Non-Sensitive	Countable
		Rummaging & Intelligence	Field	Sensitive	Countable
		SIIB	Field	Sensitive	Countable
		Air Intelligence	Field	Sensitive	Countable
		Airport	Field	Sensitive	Countable
		Town Intelligence	Field	Sensitive	Countable
		All Appraising Groups	Field	Sensitive	Countable
		Docks / Shed	Field	Sensitive	Countable
		Audit	Field	Sensitive	Countable
		Statistics	Field	Non-Sensitive	Countable
		Review	Field	Non-Sensitive	Countable
		Tribunal	Field	Non-Sensitive	Countable
		MCD	Field	Non-Sensitive	Countable
		Chief Commissioner's Unit / Office	Field	Non-Sensitive	Countable
		All other charges which do not involve regular dealings with the public	Field	Non-Sensitive	Countable

B. GST/Central Excise Commissionerates:

S.No.	Group 'A' post	Section/ Branch	Category of Post		
			Field / Non-Field	Sensitive / Non-Sensitive	Countable / Non-Countable (exempted)
1	Commissioner		Field	Sensitive	Countable
2	Commissioner (Audit)		Field	Sensitive	Countable
3	Commissioner (Appeals)		Field	Non Sensitive	Countable
4	Commissioner (Adj.)		Field	Non Sensitive	Countable
5	Addl./ Joint / Dy. / Asstt. Commissioner	Anti-Evasion	Field	Sensitive	Countable
		Legal & Adjudication	Field	Non-Sensitive	Countable
		P & V	Field	Sensitive	Countable
		Audit	Field	Sensitive	Countable
		Divisions	Field	Sensitive	Countable
		Review	Field	Non-Sensitive	Countable
		Technical	Field	Non-Sensitive	Countable
		Chief Commissioner's Unit / Office	Field	Non-Sensitive	Countable

Note : All other charges not specified like, Judicial Cell, Tax Recovery Cell etc. may be considered as Non-Sensitive

Directorates:

S.No.	Group 'A' post	Section/ Branch	Category of Post		
			Field / Non-Field	Sensitive / Non-Sensitive	Countable / Non-Countable (exempted)
1	All posts in DGRI		Field	Sensitive	Countable
2	All posts in DG ARM		Non-Field	Sensitive	Non-Countable (exempted)
3	All posts in DG (Vig.)		Non-Field	Sensitive	Non-Countable (exempted)
4	All posts in CBN / CCF		Non-Field	Sensitive	Non-Countable (exempted)
5	All posts in DG GSTI		Field	Sensitive	Countable
6	All posts in CC (AR) office		Non-Field	Non-Sensitive	Non-Countable (exempted)
7	All other Directorates		Non-Field	Non-Sensitive	Non-Countable (exempted)