

Information Sought :-

WHAT ARE THE NATURE OF WORK OR DUTIES AND RESPONSIBILITIES OF TAX ASSISTANT, EXECUTIVE ASSISTANT, PREVENTIVE OFFICER AND EXAMINER WHO ARE WORKING IN CUSTOMS AND GST.

Information Provided :-

“ With reference to the information sought by the applicant, find enclosed herewith a copy of letter F.No. 8/B/154/HRD (HRM-II)/2017/7848 dated 29.05.2018 of DGHRD, CBIC, New Delhi addressed to the Under Secretary, Ad. III B, CBIC, New Delhi alongwith its enclosures.”



Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Directorate General of Human Resource Development
409/8, Deep Shikha, Rajendra Place,
New Delhi - 110008

F. No. 8/B/154/HRD (HRM)/2017

Date: 20.10.2017

To,

The Under Secretary,
Ad. III B Section
HUDCO Vishala Building,
Bhikaji Cama Place,
CBEC, New Delhi.

Subject: Draft of Charter of Duties of various grades in the Department of
Central GST - reg.

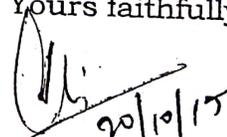
Sir,

This Directorate has drafted the charter of duties of the grades of Superintendent, Inspector, Executive Assistant, Tax Assistant, Sr. PS, Private Secretary, Steno Grades I & II, CAO, AO, LDC, Head Havaldar & Havaldar.

The same is enclosed as Annexure 'A' for further necessary action at the Ministry's end.

Encl: As above.

Yours faithfully,


(Bharti Sharma)
Deputy Director (HRM-II)

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CHARTER OF DUTIES FOR OFFICERS OF CENTRAL GST

The erstwhile Service Tax and Central Excise Duty (except Alcohol & five Petroleum products) have been replaced by Goods and Services Tax (GST), 2017. It is an indirect tax which was introduced in India on 1 July 2017 and was applicable throughout India which replaced multiple cascading taxes levied by the Central and State governments. It is a destination based tax on consumption of goods and services. It is proposed to be levied at all stages right from manufacture up to final consumption with credit of taxes paid at previous stages available as setoff. In a nutshell, only value addition will be taxed and burden of tax is to be borne by the final consumer. It was introduced as The Constitution (One Hundred and First Amendment) Act 2016, following the passage of Constitution 122nd Amendment Bill. The GST is governed by a GST Council and its Chairman is the Finance Minister of India. Central GST Department is principally involved in the collection of revenue for the Government in the form of Central GST and IGST. In this changed scenario the roles of the Superintendents of Central GST, Inspectors, Executive Assistant and Tax Assistant needs to be re-casted.

However, as voluntary adherence to rules is not universal, prevention of duty evasion too is an equally important function with the opening up of the economy and liberalization in procedures the Central GST Department. Duty evasion again, should be viewed in a wider perspective so as to encompass the functions relating to the implementation of **State GST Act** and various other laws, there has been a consistent decrease in the traditional modes of Duty/Tax evasion. Rather than attempting to smuggle out the goods and escape duty, the manipulators have been shifting towards evading tax by way of manipulating costs of the finished products to be supplied. As the ways and means of the evaders have metamorphosed with time, it is pertinent that those who implement the laws also adapt to the changes around them and their roles and functions are redefined. Further, there has also been a perceptible change in the attitude of the Government from being enforcer of laws to administrators of law and thereby facilitating trade. Last but not the least, the recent cadre restructuring has changed the equations of the Group B and Group C Officers in the department. In this changed scenario the roles of the Superintendents of Central GST, and Inspectors are being re-cast. The work profile of Inspectors has been changing progressively with liberalization of trade and removal of physical controls and now implementation of Goods and Services Tax.

DUTIES OF SUPERINTENDENT OF CENTRAL GST:

The Superintendent of Central GST has been a traditionally supervisory officer of the Inspectors of Central GST under their control. They would continue to exercise their supervisory authority except in certain units, which involve more of processing of files, and case analysis where they would be assisted by ministerial staff. This has become imperative more so because of the change in ratio of Inspectors to Superintendents of Central GST. The ratio, which stood at approx. 5:1 prior to the cadre review now stands at approx. 1:1.5. Further, with liberalization of economy, there has been a discernible shift from a control-based economy to a facilitation-based regime. In the present scheme of things with the tax administration having undergone tremendous changes and the modus operandi of the evaders changing continually it is imperative that the role of Superintendent of Central GST is redefined. To sum up following shall for the duties of Superintendent of Central GST:

- a) To exercise powers as granted to them under the provisions of Central GST Act, 2017, IGST Act, 2017, other allied Acts like SGST, UTGST, Compensation Cess Act, 2017 and CGST Rules, 2017.
- b) Overall supervision of Inspectors of Central GST in the execution of their jobs like post-verifications of premises of supplier.
- c) Monitoring of monthly, quarterly, half-yearly, Annual and other GST Returns;
- d) To carry out tasks related to statistics, various permissions under Central GST Act/Rules;
- e) To conduct Internal Audit in terms of CGST ACT/Rules there under.
- f) Registration/Migration of new/existing suppliers under Central GST;
- g) Processing of Refund / Rebate applications;
- h) Issue of Show cause Notices and recovery of arrears of revenue;
- i) Maintenance of bonded warehouses and clearance of goods from such warehouses;
- j) Work related to 100% Export Oriented Units;
- k) Monitoring of Annexure C1 for Export;
- l) To attend to matters pertaining to review, court cases and prosecution;
- m) Collection, collation, analysis and dissemination of information regarding Central GST evasion.
- n) To prepare various counters and appeals to be presented in various Courts;

- o) Supervise the Inspectors in the receipt, custody and disposal of detained, seized and confiscated goods;
- p) To prepare grounds for appeal and review with the assistance from Inspectors.
- q) To devise and implement various methods to train Inspectors of Central GST in the execution of their jobs;
- r) To independently process files relating to adjudication, prosecution, legal and review cases;
- s) To investigate into cases involving frauds related to manipulation of costs for the purpose of evading GST.
- t) To attend matters relating to INPUT TAX CREDIT Scheme;
- u) To independently carry out concurrent audit and post audit;

Apart from the above, the Superintendent of Central GST also perform the duties of officers of Customs in Central GST controlled Customs formations such as Ports, airports, CFS etc. Most of the duties performed are time bound in view of the limitations specified in law. The job involves public contact also, though the department is progressively adopting technology to reduce public interface to the extent possible.

DUTIES OF INSPECTOR OF CENTRAL GST:

CBEC Inspectors are continuing handling the portfolio of the Central GST. Therefore, their jobs have continued with increased responsibilities and opportunities. They form the backbone of the revenue collection operations in the Central GST Department. Their job can be broadly termed as multifarious. Inspectors of Central GST carry out the preventive and audit functions in manufacturing /supplying units for Central GST and IGST. The Central GST Inspectors also perform the duties related to collection of Intelligence in case of Customs and Central GST. The duties of Inspector of Central GST which cover a wide gamut of areas, may be sum up as follows:

- a) To exercise powers as granted to them under the provisions of Central GST Act, 2017 & other allied acts;
- b) **Helping with transition provisions** -In the initial stages of GST, it is the transition provision which will need a lot of effort from the inspectors. This will include filing of returns before and after the change, date of applicability especially for the purposes of tax collection, and most importantly - the usage of existing tax credits. Lots and lots of interpretation and fights are to be expected in this.

- c) **A bigger team for a bigger role** - GST is actually a combination of the present Excise, Service Tax and VAT. Therefore, the introduction of GST will not affect only the CBEC Inspectors but also the VAT inspectors. It would be necessary for these two teams to work with each other much more than it was earlier. In that regard, CBEC Inspectors will need to be better communicators.
- d) To assist Superintendent in Monitoring of monthly, quarterly, half-yearly and other Central GST returns;
- e) To carry out tasks related to statistics, various permissions under Central GST Act, IGST Act and CGST Rules;
- f) To assist Superintendent in conduct of Internal Audit
- g) To maintain all necessary records in Divisions and Ranges;
- h) To assist in processing of Refund / Rebate applications;
- i) To assist in preparation of Show cause Notices and notices regarding recovery of arrears of revenue;
- j) To attend to the work related to maintenance of bonded warehouses and clearance of goods from such warehouses;
- k) To attend Work related to various Export Promotion Schemes including examination of Export Cargo to verify correctness of declared description, composition, quality and volume of goods.;
- l) Monitoring of Annexure C1 for Export.
- m) To attend to matters pertaining to review, court cases and prosecution;
- n) Collection, collation, analysis and dissemination of information regarding Central GST duty evasion as well as Service Tax evasion;
- o) To assist Superintendent in preparation of various Counter Affidavit and Appeals to be presented in various Courts;
- p) To attend to receipt, custody and disposal of detained, seized and confiscated goods;
- q) To prepare grounds for appeal and review under assistance from Executive Assistants and Tax Assistants;
- r) To assist Superintendent in processing of files relating to adjudication, prosecution, legal and review cases;
- s) To investigate into cases involving frauds related to manipulation of costs for the purpose of evading GST duty and other such white-collar crimes.
- t) To attend matters relating to INPUT CREDIT Scheme;

Apart from the above, the Inspectors of Central GST also perform the duties of officers of Customs in Central GST controlled Customs formations such as Ports, airports, CFS etc.

Duties of Executive Assistant:

1. To provide ministerial assistance to the sectional head in the matters related to Administration and Establishment Sections;
2. To provide ministerial assistance to the sectional head in the matters of Legal, Adjudication, Prosecution, Appeals and Audit Units;
3. To provide ministerial assistance in the matters related to arrear recovery and remission of duty.
4. To provide ministerial assistance to Chief Accounts Officer and Administrative Officers;
5. To do data entry as and when required in Computer, Statistical and Technical Sections;
6. To provide ministerial assistance to the Superintendent in preparation of grounds for appeal and review;
7. To provide ministerial assistance to Superintendent in processing files relating to adjudication, prosecution, legal and review cases;
8. To maintain records related to confidential and vigilance matters;
9. To provide ministerial assistance in matters related to Input Credit;
10. Any other work assigned by the controlling officer;

Duties of Tax Assistants

1. To assist the sectional head in the matters related to Administration and Establishment Sections;
2. To provide ministerial assistance to Chief Accounts Officer and Administrative Officers;
3. To do data entry as and when required in Computer, Statistical and Technical Sections;
4. To provide ministerial assistance to the Superintendent in preparation of grounds for appeal and review;
5. To provide ministerial assistance to Superintendent in processing files relating to adjudication, prosecution, legal and review cases;
6. To maintain records related to confidential and vigilance matters;
7. To maintain records related to revenue receipt and refunds;
8. To attend to work related to receipt and dispatch of Six monthly, Monthly Returns and other such statements in Ranges and Divisions as well as in Headquarters;
9. Any other work assigned by the controlling officer;

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Duties of Senior Private Secretary: - Senior Private Secretary shall provide secretarial assistance to the Chief Commissioner/ Director General level officers.

Duties of Private Secretary & Steno Grades I & II: Shall provide secretarial assistance to the Commissioners, Addl./ Joint Commissioners and Dy./ Asst. Commissioners.

Duties of Chief Accounts Officer: CAO shall be responsible for the overall accounts of receipts (administrative accounts as well as tax receipt) and expenditure including accounting of Customs and Excise Duties and Service Tax. CAO is responsible for proper deployment of funds, control of expenditure and periodical reports to Principal Chief Controller of Accounts, CBEC, New Delhi. To co-ordinates with the local Pay and Accounts Officer for pre audit and post audit of receipts and expenditure.

Duties of Administrative Officer: Administrative Officer shall report to the Chief Accounts Officer and. Shall be responsible for payment of salaries, annual increments, disbursement of medical allowances, educational allowances, loans, house building allowances, traveling allowances etc. to the officers and staff,

Duties of Lower Division Clerk:

- (i) LDC shall involve in the job of Receipts & Dispatch of letters, files etc.
- (ii) Maintain letter receiving Register & Dispatch Register, both manually & electronically
- (iii) To maintain Guard file in every section & may be involved in the job of Library
- (iv) Any other work assigned by the controlling Officer(s).

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Duties of Head Havaldar & Havaldar:

These officers shall assist all officers and staff members in day-to-day office work. They also guard the office premises, etc. and other allied office work like Patrolling, Escort, and Sealing etc.