

RTI REQUEST DETAILS (आरटीआई अनुरोध विवरण)

Registration Number (पंजीकरण संख्या) :	CCUM1/R/X/25/00015	Date of Receipt (प्राप्ति की तारीख) :	17/06/2025
Transferred From (से स्थानांतरित):	Directorate General of Human Resource Development on 17/06/2025 With Reference Number : DGHRD/R/T/25/00183		
Remarks(टिप्पणी) :	Pertains to you.		
Type of Receipt (रसीद का प्रकार) :	Electronically Transferred from Other Public Authority	Language of Request (अनुरोध की भाषा) :	English
Name (नाम)	[REDACTED]	Gender (लिंग) :	Male
Address (पता) :	[REDACTED]		
State (राज्य) :	West Bengal	Country (देश) :	Details not provided
Phone Number (फोन नंबर) :	[REDACTED]	Mobile Number (मोबाईल नंबर) :	[REDACTED]
Email-ID (ईमेल-आईडी) :	rajkumarmondal2188@gmail.com		
Status (स्थिति)(Rural/Urban) :	Urban	Education Status :	
Requester Letter Number(निवदेक पत्र संख्या) :	Details not provided	Letter Date :	Details not provided
Is Requester Below Poverty Line ? (क्या आवदके गरीबी रेखा से नीचे को है?) :	No	Citizenship Status (नागरिकता)	Indian
Amount Paid (राशि का भुगतान) :	0 (Received by Department of Personnel & Training) (original recipient)	Mode of Payment (भुगतान का प्रकार)	Payment Gateway
Does it concern the life or Liberty of a Person? (क्या यह किसी व्यक्ति के जीवन अथवा स्वतंत्रता से संबंधित है?) :	No(Normal)	Request Pertains to (अनुरोध निम्नलिखित संबंधित है) :	Shri. Harisingh D Mina (General)
Information Sought (जानकारी मांगी):	Forwarded for providing information pertaining to group B & C wrt your zone.		
Original RTI Text (मूल आरटीआई पाठ):	<ol style="list-style-type: none"> 1. Please provide the DOPT guidelines /authority regarding transfer policy of Group A, B, and C officer of Ministry of finance and department of revenue. 2. Please provide the DOPT guidelines /authority regarding (ICT) inters Commissionerate transfer of Group A, B, and C officer of Ministry of finance and department of revenue. 3. Please provide the DOPT guidelines /authority regarding maximum tenure of Group A, B, and C officer of Ministry of finance and department of revenue. 4. Please provide the DOPT guidelines /authority of Directorate of Logistics regarding (ICT) inters Commissionerate transfer of Group C officer of Ministry of finance and department of revenue without concern of Cadre controlling Commissionerate. 5. Please provide the DOPT guidelines /authority of procedure of transfer and (ICT) Inter Commissionerate transfer of Group A, B, and C officer of Ministry of finance and department of revenue. 6. Please provide the DOPT guidelines /authority of Directorate of Logistics regarding transfer of Group C officers of Ministry of finance and department of revenue. 		
<div style="display: flex; justify-content: center; gap: 10px;"> Print Save Close </div>			

	<p>प्रधान आयुक्त सीमा शुल्क (सामान्य) का कार्यालय OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL) सूचना का अधिकार कक्ष, नवीन सीमा शुल्क भवन, बापू जमादार चौक, बेलाई इस्टेट, मुंबई 400 001 RIGHT TO INFORMATION CELL, NEW CUSTOM HOUSE, BAPU JAMADAR CHOWK, BALLARD ESTATE, MUMBAI- 400 001 (Tel: 022 - 2275 7766) Email id: rtignch-mumbai@gov.in</p>	
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F.NO.- GEN/RTI/251/2025

Date:16-07-2025



महोदय /Gentleman,

विषय: आर टी आई अधिनियम 2005 के अन्तर्गत सूचना।

Please refer to your online RTI Application Reg. No. CCUM1/R/X/25/00015 dated 17.06.2025, seeking information under Right to Information Act, 2005.

2. With regard to the information sought by the above referred RTI application, reply has been received from the concerned Sections/office, Office of the Principal Commissioner of Customs (General) Zone -1, Mumbai which is as under:

Point 1:

Department of Personnel and Training (DoPT) has issued general transfer/ posting guidelines applicable to Central Government employees. These include Office Memorandums such as:

I. DoPT OM No. 28034/3/2005-Estt. (A) dated 17.07.2006 (Tenure Transfer Policy)

II. DoPT OM No. 11013/10/2013-Estt. (A) dated 02.07.2015 (Consolidated guidelines on rotation and transfer)

Link- <https://doptcirculars.nic.in/OM/ViewOMNew.aspx?id=294>

Transfer policy of the Group B officers (Appraisers and Examiners) is governed by the standing Order No 09/2017 dated 25.04.2017 (copy enclosed).

Transfer policy of the Group B officers (Superintendents and Preventive Officers) is governed by the standing Order No 02/2025-26 dated 30.04.2025 (copy enclosed).

Point 2:

DoPT does not issue separate ICT-specific guidelines for Commissionerates. Transfers

including Inter-Commissionerate Transfers are managed by the Cadre Controlling Authorities such as CBIC (for Customs & GST) or CBDT. CBIC issues internal circulars/orders for such transfers based on administrative requirements and guidelines.

No Specific guideline is presently governing the Inter Commissionerate transfer of Appraisers and Examiners.

No Specific guideline is presently governing the Inter Commissionerate transfer of Superintendents and Preventive Officers.

As per RR for Havaladar 2015 and CBIC letter on ICT dated 07.08.2025, ICT is not permissible to Havaladar cadre.

Point 3:

Transfer policy of the Group B officers (Appraisers and Examiners) is governed by the standing Order No 09/2017 dated 25.04.2017 (copy enclosed).

Transfer policy of the Group B officers (Superintendents and Preventive Officers) is governed by the standing Order No 02/2025-26 dated 30.04.2025 (copy enclosed).

DoPT does not issue separate guidelines for Commissionerates for Group C Officer. Ministry of Finance and Department of Revenue follow different tenure policies in conjunction with their own internal administrative requirements.

Point 4: This point does not pertain to this office.

Point 5:

Transfer policy of the Group B officers (Appraisers and Examiners) is governed by the standing Order No 09/2017 dated 25.04.2017 (copy enclosed).

Transfer policy of the Group B officers (Superintendents and Preventive Officers) is governed by the standing Order No 02/2025-26 dated 30.04.2025 (copy enclosed).

DoPT has issued general guidelines (as referred above) related to transfers. The procedure for transfer and ICT of officers in the Ministry of Finance and Department of Revenue is governed by respective Cadre Controlling Authorities. These procedures are notified through Office Orders, Circulars, and Standing Instructions issued from time to time.

Point 6: This point does not pertain to this office.

Note: - You may also access DoPT guidelines from <https://dopt.gov.in> and CBIC circulars from <https://cbic.gov.in>.

3. If you are not satisfied with the information provided, you can prefer an appeal before the Appellate Authority as provided in Section 19 of the Right to Information Act, 2005 within 30 days from the date of receipt of this letter. The details of the Appellate Authority are as under:

नाम /Name : नितिन मधुकरराव तागडे / Nitin Madhukarrao Tagade
पदनाम अपर आयुक्त /Additional Commissioner of Customs
/Designation अपीलीय प्राधिकारी (सामान्य) /Appellate Authority (General)
डाककापता /Postal : तिसरी मंजिल, नवीन सीमाशुल्क भवन/3rd Floor, New Custom House, बैलार्ड एस्टेट, मुंबई/ Ballard
Address Estate, Mumbai - 400 001

भवदीय/ Yours faithfully,
Digitally signed by
Harisingh Durgaprasad Mina
Date: 16-07-2025 17:38:10

(Harisingh D Mina)
केंद्रीय जन सूचना अधिकारी/CPIO,
सहायक आयुक्त सीमा शुल्क/Assistant Commissioner of Customs
सू. का अधि. कक्ष (सामान्य)/RTI Cell (General)
Customs Commissionerate (General), Zone-1, Mumbai.

Enclosure: As above.



प्रधान आयुक्त सीमाशुल्क (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
(GENERAL)
नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई-400001
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001
EMAIL: PSOPOSTING-NCHMUM@GOV.IN

F. No. GEN/PSO/47/2025-PSO

Date:30-04-2025

STANDING ORDER NO. 02/2025-26

SUB: INTER-ZONAL HR POLICY FOR PREVENTIVE CADRE

1. Introduction:

1.1 Superintendents of Customs (Preventive) (i.e. Group B Executive Gazetted) and Inspectors (Preventive Officers) (i.e. Group B Non Gazetted) are the cutting edge level officers. Their transfer / rotation were guided by the S.O. No 7448/1999 dated 04.05.1999 which was amended from time to time with the changes in the organization. In pursuance of Board's letter F. No. A-11019/08/2013-Ad.IV dated 01.08.2014 and amendments on revised allocation of cadre strength dated 09.01.2015, on the subject of Cadre restructuring and re-organization of Mumbai Customs under CBEC, there has been considerable increase in the number of Commissionerates and cadre strength in both the cadres of Superintendent of Customs (P) and Inspector/Preventive Officer.

1.2 In view of the foregoing, revision of the norms of rotation, posting / transfer and tenure had become imperative. Accordingly, keeping in view the CBEC's guidelines as communicated vide Estt. F. No. 11013/10/2013-Estt A dated 09.01.2014 alongwith DO letter of even No. dated 21.01.2014 and Office Memorandum dated 09.01.2014 of DoPT, a revised Transfer / Rotation Policy was formulated vide Standing Order No.03/2015 dated 23.03.2015. The existing policy is being revised in pursuance of National Training Policy, 2012 and recommendations of first report of Tax Administration Reform Committee (TARC) to bring efficiency and specialisation among the officers working in the Department. The officers shall be provided training by both NACEN and In-house trainers in such a manner that their all round efficiency is improved with emphasis on compulsory training and competency framework as per National Training Policy. This HR policy has been formulated by consulting all the three Chief Commissioner of Zone-I, Zone-II, Zone-III of Mumbai Customs and after taking into consideration the comments received from the Association of Superintendents of Customs, Mumbai and the Mumbai Customs Preventive Service Association. This updated HR policy will be effective from AGT 2025.

2. Guiding Principles:

- a. • Rotation of officers among various formations / postings to promote all round efficiency, integrity and improved performance;
- b. Strict adherence to tenures of postings so that equal opportunity is given to all the officers to perform in different roles and gain varied experience and exposure;

- c. Certainty about the rotations and length of tenure in any given posting;
- d. Substitution of administration convenience for personal predilections and prejudices;
- e. Maintenance of rotation in postings in a definite cycle to ensure that given posting is repeated only when a cycle is completed;
- f. Selection of officers to sensitive charges strictly on creditable track record and impeccable reputation;
- g. Provision for training of direct recruits and promotee officers;
- h. Prevention of undue influence being brought to bear upon the Department in matters of postings and transfers; and
- i. Provide necessary flexibility to administration and empower it to prepare transfer orders in tune with the administrative exigency.

3. Tenure of Postings:

3.1 The tenure of postings for Superintendents of Customs (P) and Inspectors (Preventive Officers) in all the three Zones / Commissionerates under Mumbai Customs is as under:

Sr. No.	Zone	Tenure	Cooling off period
1.	Zone-I	03 Years	04 Years
2.	Zone-II	03 Years	04 Years
3.	Zone-III (a) Airport Commissionerate (Airpool, AIU, Airline Catering Bonds)	02 Years	04 Years
	(b) Commissionerates falling under jurisdiction of Mumbai Zone-III (except R&I) including cost recovery posts along with TP Warehouse and Courier Cell	02 Years	04 Years
4.	R&I (I.P)	02* Years	06 Years
5.	Goa Customs	03 Years	N.A.

** The existing tenure of posting in R & I is for 2 years which can be further extended by 1 year on request by an officer after necessary recommendation of the Chief Commissioner of Customs, Zone-III.*

3.2 The tenure of all the intra Zonal postings for Superintendents of Customs (P) and Inspectors (Preventive Officers) in all three Zones shall be drawn by the Zonal Principal Chief Commissioner / Chief Commissioner of Customs, in consultation with

the Chief Commissioner Mumbai Zone-I (cadre controlling authority), to maintain uniformity and consistency.

3.3 All posts of Superintendents of Customs (P) and Inspectors (Preventive Officers) in Mumbai Customs Zone-I, have been classified into two categories, namely, Sensitive and Non-sensitive Postings. The Zonal Chief Commissioner of Customs of other Zones shall decide the classification of various postings into sensitive and non-sensitive in consultation with Cadre Controlling Authority (CCA).

3.4 The guidelines on tenure and method of selection of officers for posting at Mumbai Airport will be continued to be covered by Air Pool Policy, issued vide Board's letter F.No. A-11019/02/91-Ad.IV dated 17-07-1995 (as amended). On account of the Cadre restructuring and reorganisation under CBEC, 2014, the tenure of Airport Commissionerate is for 2 years.

3.5 The tenure and posting of both Superintendents of Customs (P) and Inspectors (Preventive Officers) against the Cost Recovery Posts currently sanctioned or which would be sanctioned in future would be done by the concerned Zone, in which the Cost Recovery Posts are allocated by the Ministry.

3.6 The Superintendents of Customs (P) and Inspectors (Preventive officers) shall be posted as per allocation of sanctioned strength in individual Zones/Commissionerate. On the account of shortfall against the sanctioned strength, the working strength will be distributed proportionately among the three Zones.

4. Frequency of Rotation/Transfer

4.1 Inter Zonal Rotation:- Inter Zonal Rotation shall be issued by the Principal Chief Commissioner / Chief Commissioner Mumbai Zone-I annually by 01 May of every year. Subsequent to issuance of Annual general shift by the cadre controlling authority (Mumbai Customs Zone-I), all the three Zones shall issue their internal posting orders immediately and relieve Superintendents of Customs (P)/Inspectors (Preventive officers) by 15th of May to ensure timely compliance of the annual general shift order. To ensure this time schedule, PSO, NCH will communicate the History of Posting and vigilance clearance to Zone II/III, along with the Inter-Zonal rotation order. The annual rotation of Superintendents of Customs (P) and Inspectors (Preventive Officers) will ensure that majority of staff posted within a zone shall not be interrupted by the rotation and hence will ensure continuity of majority of staff in the Zone. The Chief Commissioners of Customs Mumbai Zone-II and Zone-III shall set up respective posting sections for intra Zonal posting, relieving / joining, maintenance of History of Posting (HoP) and other transfer / posting related work. This Section will function based upon Preventive Service Office (PSO), Zone-I, NCH, Mumbai.

4.2 Intra Zonal Rotation:- Intra Zonal Transfer/Rotation orders in all the three Zones shall be issued bi-annually i.e. by 15th May subsequent to the issuance of annual general shift order, and by 15th November every year. The Chief Commissioners of respective Zones would ensure timely compliance of the general

shift orders by relieving the transferred Superintendents of Customs (P) and Inspectors (Preventive Officers), within the time frame stipulated in the orders.

4.3 Timely compliance of shift orders:- In order to ensure strict compliance of the Annual general shift order, internal orders or bi-annual shift orders, it is necessary to stipulate a last date for relieving of all transferred officers by each formation, in the said rotation/transfer orders. The officers will be relieved in 2 phases of 7 days each with minimum 50% relieving in 1st phase and rest in 2nd phase, depending upon administrative requirement. If any officer remains to be relieved for administrative or any reason, whatsoever, by the said stipulated last date, the said officer shall stand relieved automatically on the said last date, even without any substitute joining in his place. In order to obviate any such situation, the respective Pr. Commissioner /Commissioner (General) of each Zone shall ensure that the transferred officers are relieved in 2 phases but strictly by the stipulated last date for compliance of the respective rotation/shift orders.

Retention of the officer beyond the prescribed tenure for administrative exigencies shall be considered by the Cadre controlling authority (Principal Chief Commissioner/Chief Commissioner of Customs, Mumbai Zone-1) as deviation from policy subject to proposal for extension/retention being forwarded with the prior approval of the jurisdictional Chief Commissioner of Customs, well in advance latest by 1st March of the respective year of AGT. This exercise shall not lead to any excuse for delay in implementation of the orders, which has been a serious concern of the administration in the recent past.

Non-relieving by the last date of any officer for administrative requirements shall be with the approval of the concerned Chief Commissioner of the Zone.

4.4. HANDING-OVER AND TAKING-OVER NOTE BEFORE RELIEVING:-

All officers before getting relieved from their present place of posting shall submit Handing-over note to the incoming officers in presence of concerned AC/DC which shall include list of files along with a note on pending matters, Special Watch list of Chief Comm./Pr. Comm./Commissioner. The same procedure will be followed during taking over of any new charge.

5. Inter Zonal Rotation/Transfers:

List of the officers due for transfer in the annual general shift shall be prepared by Posting Section of Mumbai Customs Zone-I under the supervision of Addl./Jt. Commissioner, Preventive General, New Customs House and the same shall be offered for selection to various posting in the order preceded by Goa Customs, followed by Air Pool postings, R&I, Mumbai Zone-II and Mumbai Zone-III postings in preference to others postings. While preparing the list of officers due for transfer, the posting section shall take into account combined tenure of posting in the grade of Superintendent of Customs (P) /Preventive Officer.

5.1. Posting in Goa Custom House: The rotation of Superintendents of Goa Customs to Mumbai Customs was initiated in a phased manner vide Standing Order No. 14/2022 dated 28-12-2022. The rotation of such Superintendents who have completed 03 years or more in Superintendent Cadre at Goa shall be carried out in the following manner:

- i. Maximum 10 Superintendents(P) of Goa Customs having the maximum tenure in Superintendent Cadre at Goa Customs shall be considered for transfer to Mumbai Customs in each AGT, till all Superintendents who have completed 03 years or more in Superintendent Cadre at Goa are transferred to Mumbai.
- ii. An equal number of Superintendent(P) from Mumbai Customs shall be transferred to Goa Customs to maintain continuity in the work. The representations and willingness of officers for transfer to Goa Customs will be called for well in advance and will be considered preferably.
- iii. The junior most Superintendents from the list of officers due for Annual General Transfer shall be posted to Goa Customs for a period of 03 years. These officers can submit their representation for transfer back to Mumbai only after completion of one year at Goa Custom House. The tenure of such Superintendents in Goa Customs can be reduced by the Cadre Controlling Authority(CCA), in deserving cases, on representation by the officer.
- iv. The Preventive Officers of Goa Customs, on promotion to Superintendent Cadre, shall continue to be posted in Goa Customs for another 03 years and on completion of this tenure, these officers shall be considered for transfer to Mumbai Customs. As a relaxation in this provision, such officers can submit their representations for transfer to Mumbai Customs after completion of one year as Superintendent (P) and the same will be considered by the CCA on merits.
- v. The unwilling female officers from Mumbai Customs shall not be posted to Goa Customs and vice-versa.
- vi. The officers of Goa/Mumbai whose children are studying in Class 10th and 12th in the year for which they are due for transfer shall not be posted to Mumbai/Goa, as the case may be, subject to submission of representation by the concerned officers along with requisite documents in this regard.
- vii. The officers falling in the category of Persons with Disabilities (PWDs) of Mumbai Customs shall not be posted to Goa and vice-versa. However, on receipt of representation from such officers for their rotation to Mumbai/Goa, they may be considered for such posting.
- viii. The officers facing disciplinary proceedings may be excluded from the list of officers due for such postings, to avoid any possible delay in such proceedings as far as possible.
- ix. The guidelines prescribed above shall be comprehensively reviewed after 03 years i.e. before AGT-2028.

5.2 Airport Commissionerate Postings :- Out of the list of the Superintendents of Customs (P) and Inspectors (Preventive officers) due for transfer in the Annual General Transfer an offer list out of the list of officers remaining post Goa selection for Mumbai Airport Commissionerate (Airpool/AIU/Airline Catering Bonds) shall be prepared under the supervision of Additional / Joint Commissioner of Customs, Preventive(General), NCH, Mumbai, in the following order.

- i. Those who have not done Airport Commissionerate posting shall be preferred over others (in descending order of the period for which such posting not done);
- ii. For preparation of the offer list, a cooling off period of 04 years from last Airport Commissionerate Posting shall be considered as far as practicable.
- iii. The offer list for Airpool Commissionerate shall exclude the names of officers who have completed 05 terms or 10 years of total Airpool posting in preventive cadre.
- iv. The offer list for Airport Commissionerate shall exclude the names of officers who are due for retirement on superannuation in next 02 years as on 1 May.
- v. No officer shall be posted in Airlines catering Bonds more than once in the same grade (Superintendent of Customs (P) and Inspector (Preventive Officer)).
- vi. The offer list for Airport Commissionerate posting shall be placed before a placement Committee, consisting of the Pr. Chief Commissioner / Chief Commissioner of Customs, Zone-I & Zone-III and the Pr. Commissioner / Commissioner of Customs (General) Zone-I.
- vii. The officers shall be rotated from sensitive postings to non-sensitive postings as far as possible.
- viii. The Central Excise Superintendents and Inspectors, on deputation, will not be posted in Airline catering Bonds.

5.3 R&I Postings :- The offer list for R&I shall be prepared out of the list of officers remaining post Goa and Airpool selection, under the supervision of Additional/Joint Commissioner of Customs, Preventive (General), New Custom House, Mumbai in the following order:

- i. Those who have not done R&I Commissionerate posting shall be preferred over others (in descending order of the period for which such posting not done);
- ii. For preparation of the offer / due list, a cooling off period of 06 years from last posting in R&I shall be considered as far as practicable.
- iii. The offer list for R&I Commissionerate shall exclude the names of officers who are due for retirement on superannuation in next 05 years as on 1 May.
- iv. The offer list for R&I Commissionerate posting shall be placed before a placement Committee, consisting of the Pr. Chief Commissioner / Chief Commissioner of Customs, Zone-I & Zone-III and the Pr. Commissioner / Commissioner of Customs (General), Zone-I.

5.4 JNCH Mumbai Zone-II Posting: The offer list for JNCH shall be prepared out of the list of remaining officers under the supervision of Additional / Joint Commissioner of Customs, Preventive (General), New Custom House, Mumbai, in the following order:

- i. Those who have not done JNCH posting in descending order.
- ii. To be followed by those who have done once in the descending order of cooling off period of 04 years from last JNCH posting, shall be considered as far as possible.

5.5 All other postings in Mumbai Zone-III : After selection of Superintendents of Customs (P) and Inspectors (Preventive officers) for Goa Customs, Airpool, R&I & JNCH; the offer list for postings under jurisdiction of Mumbai Zone-III shall be prepared under the supervision of Additional/Joint Commissioner of Customs, Preventive (General), New Custom House, Mumbai, in the following order:

- i. Those who have not done Mumbai Zone-III including cost recovery postings along with TP Warehouse in descending order.
- ii. To be followed by those who have done once in the descending order of cooling off period of 04 years from return from last Mumbai Zone-III including cost recovery postings alongwith TP Warehouse, shall be considered as far as possible.

5.6 Posting in Zone-I:- After selection of Superintendents of Customs (P) and Inspectors (Preventive officers) for Goa Customs, Airpool, R&I, Zone-II & Zone-III the remaining officers will be posted in Zone-I i.e. postings in Zone-I shall be residual.

5.7 Postings of Officers to SEEPZ and other EPZs on deputation basis: The existing practice of inviting applications from Superintendents of Customs(P) and Inspectors (Preventive officers) for posting to SEEPZ/other EPZs and selection of willing Superintendents of Customs (P) and Inspectors (Preventive officers) by the office of the Development Commissioner, SEEPZ shall be followed. However, the following guidelines shall be considered while forwarding the names of the officers, as far as possible:

- i. 05 years cooling off period from previous posting, in Preventive Cadre in SEEPZ/other EPZ.
- ii. Clearance from Vigilance Section;
- iii. The officer should have cleared departmental examination;
- iv. The officer should have 05 years experience in the preventive cadre and
- v. The officer should have a minimum of 03 years period for superannuation.

5.8 POSTING TO FTZ/EPZ/SEZ: The posting in FTZ/EPZ/SEZ e.g. Hiranandani SEZ, Airoli SEZ falling in Mumbai area (including Thane Dist.) will be done by the Chief commissioner of Mumbai Zone-I. However, posting in Arshiya FTWZ (Raigarh Dist.) will be done by Chief Commissioner of Mumbai Zone-II. The tenure of the officers posted in Hiranandani SEZ, Serene SEZ, Sunstream SEZ, Roma Builder SEZ, L&T

Mahape SEZ & Airoli SEZ will be of one year and the officers will be posted out of the overall strength of General Commissionerate, Mumbai Customs Zone-I.

5.9 Intelligence Postings:- The posting of officers to Intelligence Wings shall be decided by the respective Zonal Chief Commissioner of Customs, by following general guidelines as indicated below:

- a. The selection of officers for posting to such sections shall be done by the Zonal Chief Commissioner of Customs out of the officers posted to their Zone. The respective Zonal Chief Commissioner of Customs shall decide the modalities for selection of the officer for Intelligence Pool (IP) appropriate to their Zone.
- b. The tenure of postings in these sections shall be one year and the same can be extended by one year as per administrative exigencies.
- c. On successful and satisfactory completion of their tenure in such intelligence/investigation unit, the officers may be considered for posting in a sensitive section again on the strength of their performance in said unit, if considered necessary, in deviation of the policy.
- d. In cases where the tenure of officers is required to be extended beyond prescribed tenure of one year for completion of investigation/cases at hand, such extension may be acceded to and such extended period shall be added to the overall tenure of concerned Zone.
- e. The officers who were posted in Intelligence/Investigation sections in one Zone should preferably not be posted in these sections on transfer to another Zone in continuity.

6. The officers appearing in ODI List/Agreed List shall be proportionately distributed among all three Zones. The concerned Zonal Chief Commissioners/Commissioners shall accommodate them in non-sensitive postings. However, the officers appearing in ODI List/agreed List shall not be posted in the same place of vigilance incident at-least for next 05 years.

7. Training of Newly Promoted Superintendents of Customs (P) and newly recruited and promoted Inspectors (Preventive Officers): Training builds high morale in an employee by developing positive attitude and job satisfaction. Training also helps employees to enrich their knowledge and exchange their experiences, which lead to efficiency in performance. Hence, in order to mould newly recruited / promoted Inspectors (Preventive Officers) into efficient, conversant and upright officers, the following shall be the pattern of Training:

a	Theoretical training of Customs Act, Customs Tariff Act, Valuation Rules, Allied Acts, Baggage Rules, case detection, recording of statement and drawing of panchanama, SCN preparation, drafting of adjudication order, etc. Customs procedures of import / export / transshipment, awareness of	1 Month
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	coastal security conducted by NACEN + Induction Course	
b	Physical training, Arms training and Uniform decorum conducted by NACEN	15 days
c	On the job training in Divisions and other Customs formations(attachments with various offices)	3 months

Similarly, newly promoted Superintendents of Customs (P) shall be sent for refresher courses at NACEN/In-house to enrich their knowledge about various rules and regulations, and to educate them about their powers and obligations to develop their supervisory skills.

There shall be a Training Cell in all three Zones and In-house Training Sessions shall be organised with the help of domain experts in respect of all offices to ensure that the principle of competency framework is adhered to.

E-learning modules are available on the website of NACEN. Officers posted in any section/group have to produce a Certificate of having successfully completed the relevant E-learning Module on any two subjects selected by their controlling officers before starting their new assignment.

8. Continuity of officers in certain postings: As far as possible, the posting to and out of various sections should be arranged in such a manner that not more than 50% of the staff as far as practicable is transferred at any given time to ensure continuity.

9. Deputation or long leave from any posting: In case the officer opts for and is selected for deputation to other International Airport or Directorate, on repatriation, the officer shall be posted to the same posting and shall continue there only till completion of the tenure in that posting. Similarly, if any officer proceeds on long leave i.e, leave exceeding 50 days in one year from any non-sensitive posting, then the officer shall be continued in that posting for one more shift.

9.a Posting on Loan basis: No officer will be posted on loan basis to Directorates in New Delhi etc, unless they complete the probation period. In exceptional cases, such posting on loan basis can be approved by the Chief Commissioner of Customs only.

10. Last posting before superannuation: As far as possible, the officers due to retire in the next 12 months from the date of issue of posting order shall be posted to the zone of their choice. Representations from such officers will be considered by the placement Committee will comprise the Commissioner (Gen.), ADC/JC, P(G) and DC/P(G), New Custom House, Mumbai, in terms of DOPT guidelines on the subject.

11. Criteria for selection to Sensitive Postings: For being considered to be posted in Sensitive Postings the officers should be free from vigilance angle, should have undergone training for atleast 2 weeks (NACEN+In-house) in a year. In addition, their

APARs of immediately preceding 5 years should be available on the date of consideration.

11.a Rotation between Sensitive and Non-sensitive postings: There shall be strict rotation and adherence to tenure of all the postings i.e. sensitive as well as non-sensitive to ensure all round exposure and efficiency. However, in case where sufficient number of officers is not available due to administrative / vigilance reasons for posting to sensitive charges, officers can be rotated from one sensitive charge to another sensitive charge. As far as possible, an officer in the subsequent cycle of postings shall not be posted in the same sensitive charge.

12. Extension/retention of the officers by field formations: Extension / retention of officers posted to various field formations / units on diversion basis as well as on regular basis is at times sought by their respective Commissioners/Directorates on the grounds that their services are required to complete certain assignments on hand or on similar grounds. In certain cases, extensions exceeding a period of one shift (06 months) are sought. In ordinary circumstances, no extension/retention of officers shall be allowed. However, in exceptional cases in the interest of the Department, retention/extension for a maximum period of 06 months may be allowed by the Chief Commissioner of Customs, Mumbai Zone-1 on a specific request made by the Commissioner in-charge prior to issuance of periodical shift.

13. Internal Diversions: At times, due to certain exigencies, the officers are required to be posted on diversion basis from Floating or from one section to another. All diversion postings shall be for a period of 06 months. However, the same could be extended for another 06 months, if so required, in the interest of administration.

14. History of Postings (HOP): History of Postings of all Superintendents of Customs (P) and Inspectors (Preventive Officers) shall be maintained by the PSO, NCH under supervision of Joint/Additional Commissioner (Preventive General). Further, the same shall be put up on the official website, periodically, to ensure transparency in administration. The software deployed by the department (GEMS) shall be utilized for maintaining the History of Posting (HOP) and other details of each and every officer.

15. Representations for or against any specific posting: All pre-shift representations shall be made one month prior to the due date of the shift. All such pre-shift representations from the respective officers and forwarded by the Zonal Commissioner of Customs (G) shall be placed before the Placement Committee for consideration. All post-shift representations will be considered in exceptional circumstances only after the concerned officer joins new place of posting. Post-shift representations shall be forwarded through proper channel (with prior approval of the Zonal Chief Commissioner concerned) for consideration by the Chief Commissioner of Customs, Mumbai Zone-1. The placement Committee will comprise the Commissioner (Gen.), ADC/JC, P(G) and DC/P(G), New Custom House, Mumbai.

16. Punishability of attempted Influence in the matter of postings. Canvassing of political or other influence to bear upon superior authority to further the personal

interest by any individual officer amounts to misconduct under Rule 20 of Central Civil Services (Conduct) Rules, 1964. Appropriate departmental action against erring officers shall be taken by the department.

17. The Principal Chief Commissioner / Chief Commissioner of Customs, Mumbai Zone-I may accept or reject any recommendation of the placement committees for administrative exigencies. The Principal Chief Commissioner/Chief Commissioner of Customs, Mumbai Zone-I, has the discretion to deviate from the above guidelines, subject to recording of the reasons for deviation in writing.

18. This issues with the approval of the Chief Commissioner of Customs, Mumbai Zone-I.



(Rajan Chaudhary)

Pr. Commissioner of Customs (General),
NCH, Mumbai

Copy to:

1. All Pr.Chief Commissioner of Customs/Chief Commissioner of Customs, Mumbai & Goa Customs.
2. All Pr. Commissioner of Customs/Commissioner of Customs, Mumbai & Goa Customs.
3. The DC/EDI - with request to upload on the website of Mumbai Zone-I.
4. Notice Board.
5. Office Copy

नवीन सीमाशुल्क भवन, बेनार्ड एस्टेट, मुंबई 400 001

NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400 001

F. No. S/5-36/2017 P&E

Date: 25.04.2017

STANDING ORDER No. 09/2017

Sub: HR Policy for Appraisers and Inspector (Examiners) in various Customs and Central Excise Zones under Cadre Control of Mumbai Customs Zone-I-reg.

1. INTRODUCTION

1.1 The field formations of Customs and Central Excise have been extensively re-organized as per Notification issued by the Ministry vide F. No. A.11019/08/2013Ad IV dated 01.08.2014. Consequent upon the said re-organization, the Appraisers are required to be posted among the three Customs Zones of Mumbai and other Central Excise and Customs Zones as clarified by the Ministry's letter of even no. dated 16.10.2014. The Inspector (Examiner) allocated to Mumbai Cadre Control are falling under the jurisdiction of three Customs Zone of Mumbai.

1.2 At present, Transfer and Posting of Appraisers and Examiners are governed by Standing Order No. 02/2015 dated 19.03.2015. In supersession of the existing guidelines for Transfer/Posting of Appraisers and Examiners issued vide Standing Order No. 02/2015 dated 19.03.2015, a revised HR policy is being issued, which would be applicable from AGT'2017. The existing policy is being revised in pursuance of National Training Policy'2012 and recommendations of first report of Tax Administration Reform Committee (TARC) to bring efficiency and specialisation among the officers working in the Department. The officers will be provided training by both NACEN and In-house trainers in such a manner that their all round efficiency will be improved with emphasis on compulsory training and competency framework as per National Training Policy. This HR policy has been formulated by consulting all the three Chief Commissioners of Customs, Mumbai Zone I, II and III and after taking into consideration the comments received from Mumbai Customs Appraising Officers' Association.

2. GUIDING PRINCIPLES

- 2.1 The rotation of officers among various formations/postings to promote all round efficiency, integrity and improve performance.
- 2.2 Strict adherence to tenures of postings for equal opportunity to all the officers to perform different jobs and gain varied experience and exposure.
- 2.3 Certainty about the rotations and length of tenure in any given posting.
- 2.4 Maintenance of rotations and postings in a definite cycle to ensure that given posting is repeated only when a cycle is completed.

- 2.5 Selection of officers to sensitive charges strictly on credible track record.
- 2.6 Provision for training of Direct recruit and promote officers.
- 2.7 Prevention of undue Influence being brought to bear upon the Department in matters of posting and transfer.
- 2.8 Provide necessary flexibility to administration and empower it to prepare transfer orders in tune with the administrative requirement and convenience.

3. TENURE AND FREQUENCY OF POSTINGS

The transfers and postings of Appraisers and Inspector (Examiner) among the various zones of Customs and Central Excise shall continue to be done by the Principal Chief Commissioner/ Chief Commissioner of Customs, Mumbai Zone-I.

(i) The transfers of Appraiser and Inspector (Examiner) among various zones of Mumbai Customs will be done once in a year in the month of April. The orders will be issued positively by 15th of April every year so as to ensure strict compliance by 1st of May.

(ii) The tenure of Posting shall be three years for Mumbai Zone-II & Mumbai Zone-III and minimum two years for Mumbai zone-I.

(iii) The Principal Chief Commissioner/ Chief Commissioner of respective Zones shall allocate the officers among the Commissionerates within the Zone by 20th April every year.

(iv) Where posting tenure is of Six Months, the concerned Chief Commissioner/ Commissioners shall rotate the officers under their jurisdiction twice in a year in the months of April and October. It should be ensured that the annual/ bi-annual shift orders are strictly implemented by 1st May and 1st November respectively.

(v) Discretion for rotation of the officers within the zone will be with Chief Commissioner of Customs of the concerned zone.

(vi) For the purpose of posting of Appraisers and Inspector (Examiner) within the Zone, following general guidelines will be generally followed:

- (a) Rotation of officers shall be done in such a way that equal opportunity is given to all the officers to perform different jobs and thus gain varied experience. For this purpose the History of Postings of Officers should be taken into consideration and repetition of postings should be avoided to the best possible extent.
- (b) Officers not free from Vigilance angle will not be given sensitive postings.
- (c) Postings of Appraisers and Inspector (Examiner) shall be divided into two broad categories viz. Sensitive and Non-sensitive postings respectively for each zone.
- (d) It should be ensured that officers shall not be posted from one sensitive charge to another sensitive charge in succession as far as possible. This will apply even in the cases of Inter-Zonal or Inter- Commissionerate transfers.
- (e) The Appraisers and Inspector (Examiner) shall be posted in Chief Commissioner's office against the Sanctioned Strength of respective zones, till posts are sanctioned by the Board for CCO.

(vii) The tenure of Out Station postings for Appraisers falling under the jurisdiction of various Customs and Central Excise Zones shall be of one year. The Inspector (Examiner) will continue to be rotated within three Customs Zones of Mumbai only.

4. INTER-ZONAL ROTATION/ TRANSFER

A list of officers due for transfer/ rotation in Annual General Transfer shall be prepared by the P&E section of Mumbai Customs Zone-I on the basis of HOP under the supervision of ADC/JC (P&E), NCH, Mumbai Zone-I and the same shall be offered for selection to various postings. First preference shall be given to selection for Out station posting, followed by posting to Zone-II, Zone-III and then Zone-I sequentially. There shall be a Placement Committee for disposal of representations received from the officers and the Placement Committee will comprise the Principal Commissioner/ Commissioner of Customs (General) Mumbai Zone-I, the Additional/ Joint Commissioner, P & E, NCH, the Additional/ Joint Commissioner, CCO, Zone-I and the DC/AC, P & E, NCH, Mumbai.

4.1 OUTSTATION POSTINGS

The tenure of Out Station postings for Appraisers falling under the jurisdiction of various Customs and Central Excise Zones shall be for a period of one year. However, if the cumulative leave availed by the officers during the one year tenure of Out Station posting exceeds fifty days, such officers shall be retained for one more year at their respective place of postings. Further, maximum period served at such Out Station postings shall not exceed two years. If any officer is willing to be retained in Outstation posting for more than one year, decision on his/her retention may be taken by the Pr. Commissioner of Customs (General), and for more than two years by the Chief Commissioner of Customs, Mumbai Zone-I as per administrative convenience. In case of posting at Out Stations a due list shall be prepared under the supervision of ADC (P&E) New Custom House and following guidelines shall be followed:-

- (a) The junior most officers from the list of officers due for Annual General Transfer will be posted to Out Station postings. The representations and willingness of officers for out station postings will be called for well in advance and be considered preferably.
- (b) The officers on return from the Out Station postings will first report to the Zone-I and then proceed for joining in the zone for posting.
- (c) On return from Out Station posting no officer will be considered again for Out Station postings till all other officers are posted to out station posting at least once. However, the officer willing to be posted outstation again may be considered in exception of this clause, subject to vacancy position in Mumbai Zones.
- (d) The unwilling lady officers will not be posted to Out Station Postings.

- (e) The officers whose children are studying in Class 10th and 12th in the year for which they are due for transfer shall not be posted to Out Station Postings subject to submission of representation by the concerned officers along with requisite documents in this regard. However, all such officers shall be preferred over others for Out Station Postings in the next Annual General Transfer.
- (f) The officers falling in the category of Persons with Disabilities (PWDs) shall not be posted to Out Station Postings. However, on receipt of representation from such officers for their postings at Out Station, they may be considered for such posting ensuring their choice of place to the best possible extent.
- (g) The officers facing disciplinary proceedings may be excluded from the list of officers due for outstation postings to avoid any possible delay in such proceedings as far as possible.

4.2 MUMBAI ZONE-II POSTING The due list for posting to Mumbai Zone-II shall be prepared under supervision of Principal Commissioner/ Commissioner (General), NCH by adopting following guidelines:-

- (i) The due list shall preferably include those officers who have not done M-II posting, followed by the officers who have remained away from M-II posting in descending order.
- (ii) A cooling off period of 04 years shall be considered as far as possible.

4.3 MUMBAI ZONE-III POSTING:- The guidelines as stipulated in Para 4.2 supra shall be mutatis-mutandis followed for posting to Mumbai Zone-III posting, including cost recovery posts.

4.4 INTELLIGENCE POOL

The officers for Intelligence posting will be selected by the Chief Commissioner of the concerned zone. Tenure for Intelligence posting like CIU and SIIB will be of one year and the same can be extended by one year as per administrative exigencies. However, following general guidelines shall govern the postings to Intelligence Units namely CIU and SIIB:-

- (a) On successful and satisfactory completion of their tenure in such Intelligence/ Investigation unit, the officers may be considered for posting in sensitive sections again on the strength of their performance in the said unit, if considered necessary by the competent authority.
- (b) In cases where the tenure of officers is required to be extended beyond prescribed tenure of one year for completion of investigation/ cases at hand, such extension may be acceded to and such extended period shall be added to the overall tenure of concerned zone.
- (c) There will be a cooling off period of 04 years from one Intelligence posting to other Intelligence posting of any officer.

5. The officers appearing in ODI List/ Agreed List or not clear from vigilance angle may be proportionately distributed among all three zones. The concerned Zonal Chief Commissioners of Customs shall accommodate them in non-sensitive charges. It may also be ensured, however, that such officers are not posted to the same place, where the cause of vigilance action arose, at least for another five years, as far as practicable.

6. POSTING TO SEEPZ

The existing practice of inviting applications from Appraisers and Inspector (Examiner) for posting to SEEPZ and selection of willing Appraisers and Inspector (Examiner) by the office of the Development Commissioner, SEEPZ shall be followed. However, the following guidelines shall be considered while forwarding the names of the officers:-

1. 05 years gap from previous posting in SEEPZ as far as practicable;
2. Clearance from Vigilance Section;
3. The officer should have cleared departmental examination.
4. The officer should have 02 years experience in his/her grade, as far as practicable;
5. The officer should have a minimum of 03 years period for superannuation.
6. The willingness for posting/ deputation to SEEPZ/ EPZ by the officers who are posted at out stations should not be considered before the completion of their tenure at Outstations.

6.1 POSTING TO FTZ/EPZ/SEZ The posting in FTZ/EPZ/SEZ e.g. Hirandanani SEZ, Airoli SEZ falling in Mumbai area (including Thane Dist.) will be done by the Chief commissioner of Mumbai Zone-I. However, posting in Arshiya FTWZ (Raigarh Dist.) will be done by Chief commissioner of Mumbai Zone-II. The tenure in Hirandanani SEZ and Airoli SEZ will be of one year and the officers will be posted out of the overall strength of General Commissionerate, Mumbai Customs Zone-I.

7. EXTENSION/ RETENTION

Extension / retention of officers posted to various field formations/ units on diversion basis as well as on regular basis is at times sought by their respective Commissioners/ Directorates on the ground that their services are required to complete certain assignments on hand or on similar grounds. In ordinary circumstances, no extension/ retention of officers shall be allowed. However, in exceptional cases in interest of the department, retention/ extension for a maximum period of 06 months may be allowed by the Chief Commissioner of Customs, Mumbai Zone-I on specific request made by the Commissioner-in-charge prior to issuance of periodical shift.

8. TRAINING OF NEWLY PROMOTED/ DIRECT RECRUIT OFFICERS

Training builds high morale in an employee by developing positive attitude and job satisfaction. Training also helps employees to enrich their knowledge and exchange their experiences, which lead to efficiency in performance. Hence, in order to mould newly promoted/ recruited Appraisers/ Inspector (Examiner) into efficient, conversant and upright officers, the following shall be the pattern of training:-

Sr. No.	Subject	Duration
1	Induction Course at NACEN	01 Month
2	On the job training in different sections and field formations including In-house training	03 Months

The newly promoted Appraisers shall undergo refresher course at NACEN/ In-house training to enrich their knowledge about various rules and regulations to help them perform their duties with due diligence and to have effective and efficient supervisory control. After training, the officers may be posted to any of three zones. However, the newly promoted officers shall be posted to any zone except the zone of their posting prior to promotion to the best possible extent.

There shall be a Training Cell in all three Zones and In-house Training Sessions shall be organised with the help of domain experts in respect of all officers to ensure that the principle of Competency Framework is adhered to.

E-learning modules are available on website of NACEN. Officers posted in any section/group have to produce Certificate of having successfully completed the relevant E-learning Module on any two subject selected by their controlling officers before starting their new assignment.

9. HANDING-OVER AND TAKING-OVER NOTE BEFORE RELIEVING

All officers before getting relieved from their present place of posting shall submit Handing-over note to the incoming officer in presence of concerned AC/DC which shall include list of files along with a note on pending matters, Special Watch list of Chief Comm./Pr. Comm./Commissioner. The same procedure will be followed during taking over of any new charge.

10. DEPUTATION OR LONG LEAVE FROM ANY POSTING

In case the officer opts for and is selected for deputation to directorates or any other deputation posting; on repatriation, the officer shall be posted to the same zone and shall continue there till completion of the tenure in that zone. Similarly, if any officer proceeds

on long leave i.e. leave exceeding fifty days in one year from any non-sensitive posting, then the officer shall be continued in that posting for one more tenure.

10.1. POSTING ON LOAN BASIS

No officer will be posted on Loan basis to Directorates in New Delhi etc. unless they complete the probation period. In exceptional cases such posting on Loan basis can be considered by Chief Commissioner of Customs, Mumbai Zone-I.

11. LAST POSTING BEFORE SUPERANNUATION

Representations from such officers will be considered by the placement committee as defined in Para 4 above in terms of DOP&T guidelines on the subject.

12. ROTATION BETWEEN SENSITIVE AND NON SENSITIVE POSTINGS

There shall be strict rotation and adherence to tenure of all the postings i.e. sensitive as well as non sensitive postings to ensure all round exposure and efficiency. However, in cases where sufficient number of officers are not available due to administrative/ vigilance reasons for posting to sensitive charges, officers can be rotated from one sensitive posting to another sensitive posting. As far as possible, an officer in the subsequent cycle of postings shall not be posted in the same sensitive postings.

12.1 CRITERIA FOR SELECTION TO SENSITIVE POSTING

For being considered to be posted in Sensitive Postings, the officers should be free from vigilance angle, should have undergone training for two weeks (including NACEN & In-house Training) in a year. In addition, their APARs of immediately preceding 5 years should be available on the date of consideration.

13. HISTORY OF POSTING

History of Posting of all Appraisers and Examiners shall be maintained by the P&E Section of the New Custom House, Mumbai under supervision of Addl./Jt. Commissioner (P&E). Further, the same shall be put up on the official website, periodically to ensure transparency in administration. The software deployed by the Department (GEMS) shall be utilized for maintaining the HOP and other details of each officer.

14. REPRESENTATION FOR OR AGAINST ANY SPECIFIC POSTING

All pre-rotation representations shall be sought one month prior to the due date of the rotation. All such representations from the officers received through proper channel (with approval of Commissioner of Customs (General) of the Zone) shall be placed before the placement committee, as defined in Para 4 above, for consideration. All post rotation representations shall be considered in exceptional circumstances only after the concerned officer joins the new place of posting. Post-rotation representations shall be entertained

only through proper channel (with prior approval of the Chief Commissioner concerned) for consideration by the Chief Commissioner of Customs, Mumbai Zone-I.

15. TIMELY COMPLIANCE OF TRANSFER POSTING ORDERS

In order to ensure strict compliance of the Annual General Transfer order/ Internal transfer orders, it is necessary to stipulate a last date for relieving of all the transferred officers by each formation, in the said rotation/ transfer orders. If any officer is not relieved due to administrative or any other reason whatsoever, by the said stipulated last date, the said officer shall stand relieved automatically on the said last date, even without any substitute joining in his/ her place. In order to obviate any such situation, the respective Commissioner (General) of each zone shall ensure that the at least 50% of the transferred officers are relieved within one week of issuance of order and rest 50% before the last date for compliance of the respective rotation/ transfer orders.

However, in exceptional administrative exigencies requiring retention of the officer beyond the prescribed tenure shall be considered by the Cadre Controlling Authority (Principal Chief/ Chief Commissioner of Customs Mumbai Zone-I) as deviation from policy subject to proposal for extension/ retention being forwarded with the prior approval of the jurisdictional Chief Commissioner of Customs at least one month prior to the issuance of transfer posting order. This exercise shall not lead to any excuse for delay in implementation of the orders, which has been serious concern of the administration in recent past.

16. PUNISHABILITY OF ATTEMPTED INFLUENCE IN THE MATTER OF POSTINGS

Canvassing of political or other influence to bear upon superior authority to further the personal interest by any individual officer, amounts to misconduct under Rule 20 of Central Civil Services (Conduct) Rules, 1964. Appropriate departmental action against erring officers shall be taken by the Department.

17. DISCRETION OF CHIEF COMMISSIONER OF CUSTOMS FOR DEVIATION FROM POLICY

The Principal Chief/ Chief Commissioner of Customs, Mumbai Zone- I may accept or reject any recommendation of the placement committee regarding Inter-zonal Transfer for administrative exigencies. The Principal Chief/ Chief Commissioner of Mumbai Zone-I has the discretion to deviate from the above guidelines, subject to recording of the reasons for deviation in writing.

This issues with the approval of the Chief Commissioner of Customs, Mumbai Zone-I.


(B. BHATTACHARYA)
PR. COMMISSIONER OF CUSTOMS (GENERAL)