

 <p>सत्यमेव जयते</p>	<p>भारत सरकार / Government of India वित्त मंत्रालय / Ministry of Finance राजस्व विभाग / Department of Revenue कार्यालय / Office of the मुख्य आयुक्त, केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क, नागपुर क्षेत्र Chief Commissioner of Central Indirect Taxes & Customs, Nagpur Zone जी. एस. टी. भवन, तेलंगखेड़ी मार्ग / G.S.T. Bhawan, Telangkhedi Road सिविल लाइन्स, नागपुर - 440001 / Civil Lines, Nagpur - 440001 Phone: 0712-2555561 E-mail: - ccu-cexngpr@nic.in</p>	
---	--	---

F.No. GCCO/II/(3)/26/2025-ADMN-O/o CC-CGST-Zone

Dated: [date of digital signature]

To,

URGENT

The Pr. Commissioner/Commissioner,
CGST & Central Excise,
Nagpur-I/Nagpur-II/
Audit Nagpur/Appeals Nagpur/
/Customs Nagpur.

The Additional Director General,
DGGI Nagpur Zonal Unit,
Nagpur.

The Deputy Director,
DRI, Nagpur Regional Unit.

Sir,

Subject: Draft General Transfer Policy- Guidelines regarding intra-zonal transfer & posting of Group 'B' Executive (Gazetted & Non-Gazetted) officers in the offices under CGST Bhopal Zone- Request for Comments/Input/Suggestions – c/reg.

Please find enclosed letter issued under F.No. II(03)06/CCU/BZ/2019 dated 02.04.2025 by the Additional Commissioner (CCA), CGST Central Excise & Customs, Bhopal Zone on the above subject wherein a new AGT Policy for Group B Executive (Gazetted & Non-Gazetted) officers in terms of CBIC's letter No. A-22015/09/2024-Ad.IIIA dated 10.03.2025 has been drafted by the Cadre Controlling Authority, Bhopal Zone.

In this regard, the said draft policy has been circulated by CCA Bhopal for seeking comments from all the formations/associations of CGST Bhopal Zone/Nagpur Zone. Therefore, it is requested that all the formations may kindly furnish their

comments/suggestions/inputs in the above subject matter to this office on or before 07.04.2025 (11:00 AM) for onwards submission to the Cadre Controlling Authority.

This issues with the approval of the Competent Authority.

Yours sincerely,

Encl: As above

Signed by
Sharad Gajanan Wankhede
S.G. Wankhede
Assistant Commissioner(CCO)
Date: 02-04-2025 16:38:37

Copy to:

1. All India Association of Superintendents of Central Tax, Vidarbha Unit, Nagpur.
2. All India Central Excise Inspectors Association, Nagpur Unit.
3. All India Customs & Central Excise Group "C" Ministerial Officers Association, Nagpur Unit.
4. All India Customs, Central Excise, Group "C" (Non-Ministerial) Officers Federation, Nagpur Unit.
5. GST, Customs & Central Excise, SC, ST & OBC Employees Welfare Association, Nagpur Unit.

	<p>कार्यालयमुख्यआयुक्त OFFICE OF THE CHIEF COMMISSIONER सी.जी.एस.टी, केन्द्रीयउत्पादशुल्कएवंसीमाशुल्क, भोपालज़ोन CGST, CENTRAL EXCISE & CUSTOMS, BHOPAL ZONE 35-C, जी.एस.टी .भवन, प्रशासनिकक्षेत्र, अरेराहिल्स, भोपाल 35-C, GST Bhawan, Administrative Area, Arera Hills, Bhopal (M.P.)-462 011 Tel.No. 0755-2765208, Email: ccu-cexbpl@nic.in</p>	
---	--	---

F. No.: II(03)06/CCU/BZ/2019 /185-205

Bhopal, dated: 02.04.2025

To

The Chief Commissioner
CGST & Central Excise,
Nagpur Zone.

The Pr. Commissioner/Commissioner
CGST & Central Excise,
Bhopal, Jabalpur, Raipur/Ujjain/Indore
Audit Bhopal, Indore, Raipur/Customs Indore
Appeal Bhopal, Indore, Raipur.

Sir/Madam

Subject: Draft General Transfer (AGT) Policy - Guidelines regarding intra-zonal transfer & posting of Group 'B' Executive (Gazetted & Non-Gazetted) officers in the offices under CGST Bhopal Zone - Request for Comments/Inputs/Suggestions -Reg.

The existing Annual General Transfer Policy of the CGST, Bhopal Zone (Bhopal Cadre Controlling Authority) came into effect from 04.04.2019 and has also undergone several changes in the past five years.

2. The present AGT policy does not have any guidelines for posting of officers in the Nagpur zone and similar problems are also being faced in posting of officers, on account of absence of willing officers, to Raipur/Jabalpur Commissionerate which have large jurisdiction and offices are located at far flung places. Further, GST Appellate Tribunals are also likely to become operational at Raipur/Bhopal before 01.07.2025, requiring posting of the officers in the Tribunals also.

3. Considering the above developments, a New AGT Policy for Group B Executive (Gazetted & Non-Gazetted) officers has been drafted in terms of the CBIC's letter No. A-22015/09/2024-Ad.IIIA dated 10.03.2024 with clearer provisions; and is expected to cater better to the needs of the administration as well as the aspirations of officers.

Page 1 of 2

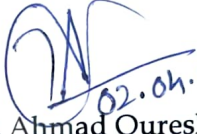
4. The said draft AGT guidelines regarding intra -zonal transfer&posting of Group B Executive (Gazetted& Non-Gazetted) officers under Bhopal Cadre Controlling Authority are hereby being circulated (copy enclosed) for seeking comments.

5. It is therefore,requested that all the formations and all Officers who are working under Cadre Controlling Authority of CGST Bhopal Zone or in any way associated with the aforesaid draft policy, may kindly furnish their comments/inputs/suggestions in the matter latest by 07.04.2025 (5 PM).

This issues with the approval of the Chief Commissioner.

Yours faithfully,

Encl: as stated above


02.04.2025

(Faraz Ahmad Qureshi)
Additional Commissioner (CCA)

o/c

Copy to-

1. All Association of Superintendent/Inspector/Ministerial cadres of CGST & Central Excise, Nagpur Zone (through CCA, Nagpur)
2. All India Association of Superintendent of Central Tax (AIASCT), Raipur Unit,
3. All India Association of Superintendent of Central Tax (AIASCT), Jabalpur Unit,
4. All India Association of Superintendent of Central Tax (AIASCT), Bhopal Unit,
5. All India Association of Superintendent of Central Tax (AIASCT), Malwa Unit,
6. All India Central Excise Inspectors Association, Bhopal,
7. All India Central Excise Inspectors Association, Raipur,
8. All India Central Excise Inspectors Association, Indore,
9. All India Central Excise Ministerial Officers Association, Bhopal Zone.

**DRAFT POLICY FOR ANNUAL GENERAL TRANSFERS OF
INSPECTORS & SUPERINTENDENTS**

The CBIC *vide* F.No. A-22015/09/2024-Ad.IIIA dated 10.03.2025 has issued Guidelines for the purpose of New AGT Policy for the Zone. Further, it is noted that the existing Annual General Transfer Policy of the CGST, Bhopal Zone (Bhopal Cadre Controlling Authority) came into effect from 04.04.2019 and has also undergone several changes in the past five years.

1.2. Further, it is noted that present AGT policy does not have any guidelines for posting of officers in the Nagpur zone as the Nagpur Zone does not have its own cadre and the Superintendent/Inspector ranks officers are provided to the Nagpur Zone by the Bhopal Zone. Similar problems are also being faced in posting of officers on account of absence of willing officers to be posted in the Raipur/Jabalpur Commissionerate which have large jurisdiction and offices are located at far flung places, where there are not many willing officers to work at Raipur/Jabalpur Commissionerate. Further, GST Tribunal are also likely to become operational at Raipur/Bhopal before 01.07.2025, requiring posting of the officers in the GST Tribunal also.

1.3. Considering the above developments, it has been decided to have a New AGT Policy with clearer provisions and that caters better to the needs of the administration as well as the aspirations of the officers.

1.4. Overall Number of officers to be posted in the Nagpur Zone at any point of time (for further posting by CC, Nagpur) shall be on the basis of sanctioned strength (as decided by DGHRD) and vacancy position. At present, the sanctioned cadre strength for Bhopal Zone and Nagpur Zone (officers to be provided from the cadre strength of Bhopal Zone) is as under:

Post	Total Strength	Bhopal Zone	Nagpur Zone
Inspector	1027	755	272
Superintendent	768	566	202

Basic Objectives of the Transfer Policy

2. The Transfer Policy of the Zone is framed with the following objectives:
- (i) Rotation of officers in the various Commissionerates and Directorates within the Zone i.e. Executive, Audit, Appeals and Customs Commissionerates, GST Tribunal, CCO, DGGI, DRI and NACIN so that the officers get the opportunity to work in different formations.
 - (ii) Posting of officers to different Stations/Sub-Zones in the Bhopal Zone/Nagpur Zone for certain lengths of period during the service. This, while imparting the officer(s) exposure to different work cultures and industry/businesses, also reduces the possibility of any nexus of the unscrupulous tax payers with the officers.
 - (iii) Ensuring that officers are posted in all the Commissionerates/Directorates as per their sanctioned strength and vacancies, if any, are distributed in equal ratio.
 - (iv) To provide the principles to be followed for transfers and postings within the jurisdiction of a Commissionerate.
 - (v) The transfer policy should take into account the fact that due to the large geographical areas under jurisdiction of Commissionerates in the Zone, the officers may be transferred from one Station to another within a Commissionerate.

Territorial Jurisdiction of Sub-Zones and Classification of Different Stations

3.1. For the purposes of this policy, the entire jurisdiction of the Bhopal Zone and specific part of Nagpur Zone has been divided into **five Sub-Zones**. As the jurisdiction of each of the Sub-Zones has offices located in big cities as well as smaller far-flung areas, there is need to ensure that the officers work at big cities as well as smaller locations. Considering this aspect, the term "Station" has been defined as city/town of postings instead of Commissionerate as in earlier policy and various Stations have been further categorized into three categories namely **S-I, S-II and S-III**.

3.2. The territorial jurisdiction of five sub- zones and categorisation of Stations are shown as under in **Table-A** and **Table -B** respectively.

"Table-A"

S. No.	Sub-Zone	Sub-Zone Nomen-clature	Description
1.	Indore	SZI	Consisting of geographical areas falling under the present Indore and Ujjain executive Commissionerates.
2.	Bhopal	SZB	Consisting of present jurisdiction of Bhopal executive Commissionerate.
3.	Jabalpur	SZJ	Consisting of present jurisdiction of Jabalpur executive Commissionerate
4.	Chhattisgarh	SZC	Consisting of entire Chattisgarh State
5.	Nagpur	SZN	Consisting of geographical areas falling under Nagpur-I and Nagpur-II executive Commissionerates

Table-B

S. No.	Sub-Zone	Classification of Stations under each Sub-Zone		
		S-I (Max. 6 years tenure)	S-II (Min. 2 years tenure)	S-III (Max. 2 years tenure)
1.	SZI	Indore, Ujjain	Dewas, Ratlam, Khandwa, Pithampur	Neemuch, Mandsaur, Nagda, Dhar
2.	SZB	Bhopal, Gwalior	Sagar, Guna	Itarsi, Sehore, Dabra, Datia, Morena
3.	SZJ	Jabalpur, Rewa	Sagar, Satna, Chhindwara, Katni, Seoni, Balaghat	Maihar, Amlai, Shadol, Waidhan, Chhatarpur, Tikamgarh, Sausar, Narsinghpur, Gadarwara
4.	SZC	Raipur, Bilaspur, Bhillai, Korba, Raigarh	Rajnandgaon, Janjgir-Champa, Ambikapur	Bhatapara, Jagadapur,
5.	SZN	Nagpur	Akola, Amravati	Chandrapur, Bhandara, Hingna

3.3. During the entire service period of the officer, he/she shall be required to work at least in three Sub-Zones (minimum two different States) out of above-said five zones and the three States of Maharashtra, Chhattisgarh and Madhya Pradesh. Minimum tenure (without break) in any Sub-Zone shall not be less than 4 years. In other words, the total tenure in any of the two Sub-Zones other than the Sub-Zone of maximum tenure shall not be less than 8 years.

3.4. For the purpose of computing the above periods of 8 years, as the case may be, the periods of postings of the officers in ministerial cadre before promotion to the grade of Inspector shall not be included.

3.5. Once posted to the Nagpur Zone, the placement of officers within the Nagpur Zone will be governed by the Transfer Policy of Nagpur Zone.

3.6. An officer may serve for a total maximum period of 16 years in one Sub-Zone in entire service. Any officer who has completed a total tenure of 16 years in one Sub-Zone and has residual service of more than 3 years will be considered for transfer to another Sub-Zone.

Tenures in the Commissionerates/Directorates

4.1. The maximum continuous tenure of the officer in different Commissionerates/Directorates will be as under:

(i)	Executive Commissionerate:	6 years
(ii)	Audit Commissionerate:	3 years
(iii)	Appeals Commissionerate:	3 years
(iv)	Customs Commissionerate:	2 years
(v)	DGGI/DRI:	2 years
(vi)	NACIN:	2 years
(vii)	GST Tribunal:	2 years
(viii)	CCO:	2 years

4.2. The tenures of postings shall be counted from the date of **Joining** and period of 9 months in a year (as on 31st March) shall be treated as full year for the purpose of determining tenure in the Commissionerates/Directorates.

4.3. The postings in the Directorates within the Zone (Bhopal/Nagpur Zone as the case may be) shall be treated as on-loan basis from the jurisdictional CGST,

Executive Commissionerate on the basis of Station of posting and shall be counted towards Station tenure.

4.4. The period spent on Deputation/Loan outside of the Bhopal Zone & Nagpur Zone shall not be counted towards calculation of stay in that particular Sub-Zone from where the officer proceeded on Deputation/Loan.

4.5. In order to ensure that an officer is posted in different Sub-Zones during his/her service as per clause 3.3, the officers can give option for posting in another Sub-Zone on completion of four years in a Sub-Zone. In such cases, the officer will be transferred on government cost. The officer will also be eligible for repatriation to the previous Sub-Zone on completion of 4 years on government cost.

4.6. In any case, an officer will be transferred out of Sub-Zone to another Sub-Zone on completion of 10 years of continuous service in a Sub-Zone.

4.7. However, if the officer has already fulfilled the condition of clause 3.3, he may be repatriated to the previous Sub-Zone on his/her request on completion of two years at own cost. The officers, who were transferred out of a Sub-Zone in AGT of 2023 and 2024 in accordance with the provisions of previous transfer policy, will be considered for repatriation to their previous Sub-Zone on completion of two years, as per the previous transfer policy on own cost provided that he/she has not completed total limit of 16 years in previous Sub-Zone.

4.8. All officers are liable to be transferred from one Sub-Zone to another Sub-Zone on their promotion to the grade of Superintendent/Inspector. However, such transfer will be put on hold at the request of the officer if he/she has not completed two years in his/her present Sub-Zone. The officer will be eligible for repatriation to the previous Sub-Zone on completion of 4 years at government cost subject to the condition that he has not completed maximum tenure of 16 years in that (previous) Sub-Zone.

4.9. The subject policy of posting in Sub-Zone, Station and Commissionerates will be same for female officers.

Policy for transfer of Officers to and from Nagpur Zone:

5.1. This policy will also apply for posting of officers to the Nagpur Sub-Zone and vice versa.

5.2. An officer posted to the Nagpur Zone on his initial joining in the department may seek transfer to Bhopal Zone on completion of 6 years of service. However, on the recommendation of the Chief Commissioner, Nagpur Zone on compassionate grounds, an officer may be transferred to Bhopal Zone before completion of the stipulated period of 06 years, but not before completion of 04 years. Such transfer requests will be considered for the officers posted to Nagpur Zone on fresh recruitment; and preference will be given to those officers whose hometown is in Madhya Pradesh or Chhattisgarh.

Criteria to be taken into consideration while posting officers at various Stations

6.1. On transfer from one Sub-Zone to a another Sub-Zone, the officer, as far as possible, will not be posted at Station within 100 km of his previous Station.

6.2. An officer shall be posted at the **S-I** Station for maximum 6 years out of the total 10 years' continuous service in Sub-Zone(s) and remaining 4 years (out of 10 years continuous stay in any Sub-Zone) at **S-II** or **S-III** Stations.

6.3. The maximum continuous tenure of posting at a Station other than the S-I Station shall be 4 years (2 years in case of S-III Station). The officers may be transferred by the respective Pr. Commissioners/Commissioners to another Station within the Commissionerate to fill the vacancies arising at that Station. However, it may be ensured that an officer, who will become due for transfer to another Sub-Zone as per Clause 3.3 within one year, is retained at the same Station.

Miscellaneous Points to be kept in Mind for AGT

7.1. The other salient points of the New AGT Policy are as follows:-

- (a) The transfers of officers among the Commissionerates/Directorates within Bhopal Zone as well as the transfers to and from Nagpur Zone shall be carried out by the Office of the Chief Commissioner, CGST, Bhopal Zone. When an officer is assigned Nagpur Sub-Zone, further posting in Nagpur Sub-Zone shall be done by the Chief Commissioner, Nagpur.
- (b) The transfer and posting of officers within the jurisdiction of a Commissionerate shall be done by respective Principal Commissioner/Commissioner in accordance with the provisions of this Transfer Policy.
- (c) For posting in Audit/Appeals/DGGI/DRI/NACIN, preference will be given to those officers who have not worked earlier in these formations. Repeat posting in these formations will not be given before a break of at least 03 years.
- (d) The posting of officers in DGGI/DRI/NACIN will be done in consultation with the respective Additional Director Generals. As far as possible, willing officers will be posted to these Directorates. On the recommendation of the Additional Director General, the tenure of an officer in DGGI/DRI may be extended upto three years (i.e. total tenure: 2+1) for the reasons to be recorded in writing.
- (e) Notwithstanding the conditions of clauses 3.1 to 4.9, an officer who has completed the age of 57 years will be retained at a Station or posted to any other Station as per his/her request, subject to administrative feasibility. An officer whose name is in the panel of promotion to the grade of Inspector/Superintendent during the calendar year shall also be retained till his/her promotion.

7.2. Further, at the request of the officers, they may be retained at a Station on the following grounds:

- (i) The ward of the officer is suffering from serious illness or life threatening disease/condition.

- (ii) Widowed Female Officers/ Single Parent Female Officer.
- (iii) The ward of the officer is studying in Class X / XI or XII (subject to administrative feasibility).
- (iv) On any exceptional compassionate grounds of sickness of self or family members subject to the condition that the jurisdictional Pr. Commissioner/Commissioner recommends that the ground of the officer is genuine and is worthy of consideration.
- (v) All request for transfer/posting of office bearers of recognized Association, requests on medical grounds, PwBD cases shall be considered in accordance with extant DOPT guidelines as per administrative feasibility.

7.3. If both, the officer and his/her spouse are employees of the department, they will be posted to same Station. If the spouse of the officer is working in another govt. department/PSU, his/her transfer under this policy may be done in terms of DoPT OMNo.28034/9/2009-Estt(A) dated 30.09.2009 subject to administrative feasibility.

7.4. The transfer and posting of the persons with disability will be in accordance with the DoPT OMs No. A-B 14017/16/2002 dated 13.03.2002 and 36035/3/2013-Estt (Res) dated 31.03.2014 as well as the provisions of the Rights of Persons with Disability Act, 2016, subject to administrative feasibility.

Timelines for Issuance of AGT

8.1. The Zonal Annual General Transfer orders shall normally be issued by 31st March and, in any case, not later the 1st week of April of the year.

8.2. Subsequent to the issuance of the Zonal AGT Orders, the respective Commissionerates shall also issue posting/transfer orders within their jurisdiction by 15th April of every year and not later than 30th April of the year.

Specification of Sensitive and Non-sensitive

9.1. In terms of the CVC guidelines, the following postings are identified as sensitive:

"Table-C"

S. No.	Commissionerate	Sensitive Charge
1	Customs	Special Investigation Unit (SIIB)/ Air Intelligence Unit (AIU)/Disposal Section/SEZs/ICDs/ International Air Cargo Complex/Refund-Rebate
2	CGST	Anti Evasion/Preventive Branch/ All Ranges / DGARM Cell/ Fake ITC Cell/ Tech (if dealing with refund).
3	Audit	Audit Circles
4	Directorates	DGGI/DRI

9.2. An officer will not be posted continuously for more than two years in a sensitive charge. Also, there shall be a gap of at least one year between two sensitive postings. However, due to any administrative requirement to be recorded in writing, the officer may be continued for up to three years in sensitive postings other than the Preventive Branch. In case any officer is required to be continued in Preventive Branch for the third year, prior approval of the Chief Commissioner shall be obtained. Repeat posting in the Preventive Branch will not be given before a break of at least 3 years.

9.3. In case the Commissionerates find any difficulty in implementing the provisions of para 9.2 for the reason that sufficient number of non-sensitive postings are not available, prior approval of the Chief Commissioner shall be obtained for any deviation.

9.4. Additional charge of a sensitive posting will be given only sparingly for the reasons to be recorded in writing. Preferably, such additional charge will be given to an officer who is posted in a sensitive charge. If due to any administrative exigencies, any officer posted in a non-sensitive posting is to be given a sensitive charge as additional charge, prior approval of the Chief Commissioner may be obtained. It is to be ensured that the additional charge is also mentioned in the History of Postings of the officer.

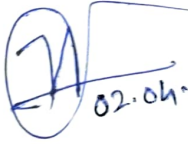
9.5. It will also be ensured that the officer is not continued in sensitive postings for more than three years, by way of giving Additional charge of a sensitive posting.

9.6. In between two Annual General Transfer exercises, the Chief Commissioner or the Pr. Commissioner/ Commissioner may shift any officer from one place/posting to another on administrative exigencies/grounds to be recorded in writing.

Relaxation of the Policy

10.0. Any relaxation in the conditions of this policy can be considered by the Chief Commissioner on extreme compassionate grounds to be recorded in writing. If any posting/transfer of officers is planned to be done by Commissioner/Principal Commissioner which are not in accordance with the this policy, then such case(s) must be referred to the Chief Commissioner (Bhopal/Nagpur Zone as the case may be) indicating grounds for such exception and prior approval of the concerned Chief Commissioner in writing must be obtained before issuing order.

10.1 This AGT shall come into effect with effect from 01.04.2025 and shall be in super-cession to all previous AGT policy/amendments.


02.04.2025

फ़राज़ अहमद कुरैशी
अपर आयुक्त