

1.1 Particulars of its organisation, functions and duties [Section 4(1)(b)(i)]:

(i) Name and Address of the Organisation:

Office of the Chief Commissioner, GST, Central Excise and Customs
Bhubaneswar Zone, C.R. Building, Rajaswa Vihar,
Bhubaneswar-751007

Head of the Organisation: The Chief Commissioner

(ii) Vision, Mission and Key Objectives :

Our vision is to be a modern and professional indirect tax administration, adopting stakeholders centric approach based on trust and voluntary compliance.

Our Mission is to provide an efficient system by:

- x Providing inputs for formulating progressive tax policies & processes to enable smooth economic activities.
- x Realising revenue in a fair, equitable, transparent and efficient manner.
- x Facilitating capacity enhancement of all stakeholders to improve compliance. x Adopting and evolving international best practices
- x Investing in human capital to achieve a high level of integrity, competency and commitment.
- x Innovative use of technology & techniques for maximum facilitation and informed interventions.
- x Combating tax evasion & commercial frauds with interventions based on risk assessment using analytics & predictive technology.

Our Strategy

The strategy for achieving our mission shall comprise the following:

- x Benchmarking of operations and adopting best practices
- x Enhancing the use of information technology
- x Streamlining Central Excise and CGST, IGST procedures by employing modern techniques like risk management, data driven inspections.
- x Fostering GST Ecosystem for better compliance through knowledge sharing.
- x Evolving cooperative initiatives with other government and private

agencies and building partnerships with trade, industry and other stakeholders

- x Measuring conformance to service delivery standards
- x Developing professionalism through capacity building.

(iv) Functions

and Duties : Regulatory

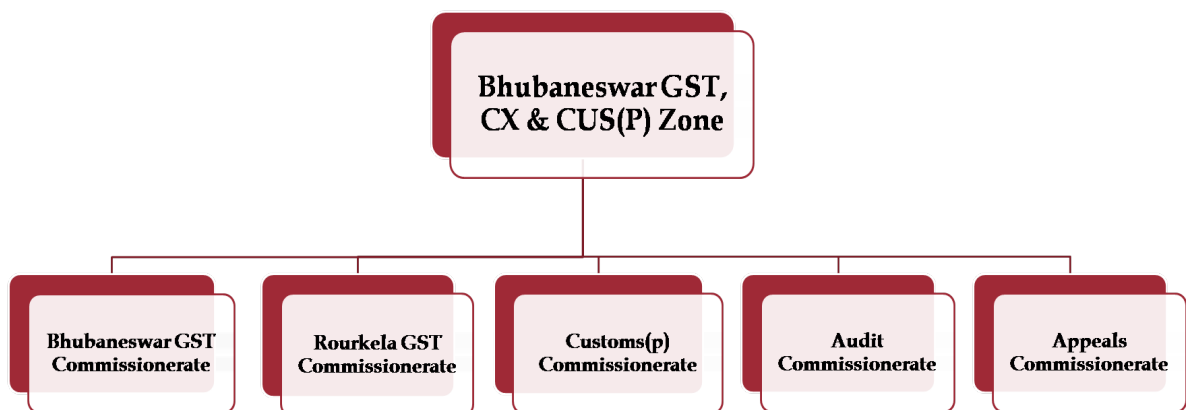
Functions

- × Levy and collection of Central Excise duties, CGST, IGST & SGST. × Registration and monitoring of taxpayers, compliance of taxpayers.
- × Receipt and scrutiny of declarations and returns filed with the department. × Prevention of evasion of taxes.
- × Enforcement of E way bill regulations.
- × Resolution of disputes through administrative and legal measures × Sanction of refund and rebate.
- × Realization of arrears of revenue.
- × Audit of assessments for ensuring tax compliance.
- × Clearance of export and import cargo through seaports/Air Cargo complex. Facilitation/clearance of international passengers at Airport.

Service Functions

- × Dissemination of information on law and procedures through electronic advertisements, Public Notices Trade Notices and print media.
- × Enabling filing of declarations, returns and claims through online services.
- × Providing information on the status of processing of declarations, returns and claims
- × Responding to public enquiries relating to Goods and Service Tax and customs matters

(v) Organisation Chart :



**BRIEF PROFILE OF THE JURISDICTION OF GST, CENTRAL EXCISE
& CUSTOMS, BHUBANESWAR ZONE**

GST, Central Excise & Customs, Bhubaneswar Zone, with HQ at Bhubaneswar, comprises of 2 nos. of GST Executive Commissionerates, 1 no. of Customs (Preventive) Commissionerate, 1 no. of Audit Commissionerate & 1 no. of office of Commissioner (Appeals).

Bhubaneswar GST & Central Excise Commissionerate:- The Commissionerate HQ is situated at Bhubaneswar. The geographical jurisdiction of the Commissionerate includes the Districts of Khurda, Cuttack, Kendrapara, Jagatsinghpur, Puri, Jajpur, Bhadrak, Balasore, Dhenkanal, Nayagarh, Ganjam, Rayagada, Gajapati, Koraput, Malkangiri, Nabarangpur, Kandhamal and Kalanhandi of the the State of Odisha. It comprises of 8 nos. of Divisions and 55 nos. of Ranges. The name of the Divisions are, Bhubaneswar-I, Bhubaneswar-II, Cuttack-I, Cuttack-II, Jajpur, Balasore, Berhampur & Rayagada.

Rourkela GST & Central Excise Commissionerate:- The Commissionerate HQ is situated at Rourkela. The geographical jurisdiction of the Commissionerate includes the Districts of Angul, Sundergarh, Sambalpur, Deogarh, Jharsuguda, Subarnapur (Sonepur), Boudh, Bargarh, Balangir, Keonjhar, Mayurbhanj & Nuapada of the State of Odisha. It comprises of 7 nos. of Divisions and 40 nos. of Ranges. The name of the Divisions are, Rourkela-I, Rourkela-II, Sambalpur-I, Sambalpur-II, Jharsuguda, Angul & Keonjhar.

Customs (Preventive) Commissionerate, Bhubaneswar:- The Commissionerate HQ is situated at Bhubaneswar. The geographical jurisdiction of the Commissionerate includes the whole of Odisha State. It comprises of 5 nos. of Divisions, namely, Bhubaneswar Customs Division, Paradeep Customs Division, Gopalpur Customs Division, Dhamra Customs Division & Jajpur Road Customs Division. Biju Patnaik Internation Airport at Bhubaneswar, Paradeep Port, Gopalpur Port, Dhamra Port & ICD Kalinganagar, Jajpur are also under this Commissionerate. Recently a Foreign Post Office branch has been opened at Bhubaneswar.

Audit Commissionerate:- The Commissionerate HQ is situated at Bhubaneswar. It looks after the audit work of both Bhubaneswar and Rourkela, GST & Central Excise Commissionerates coming under this Zone. It comprises of 7 nos. of Audit Circles, namely, Bhubaneswar Audit Circle, Cuttack Audit Circle, Jajpur Audit Circle, Berhampur Audit Circle, Rourkela Audit Circle, Sambalpur Audit Circle & Angul Audit Circle. It comprises of 19 nos. of Audit groups.

Commissioner (Appeals) :- The HQ of the Appeal Commissinerate is situated at Bhubaneswar. It handles all appeal matters in respect of GST, Central Excise, Service Tax & Customs under Bhubaneswar Zone.

(vi) Any other details :Central Board of Indirect Taxes and Customs (erstwhile Central Board of Excise & Customs) is a part of the Department of Revenue under the Ministry of Finance, Government of India. It deals with the tasks of formulation of policy concerning levy and collection of Customs, Central Excise duties, Central Goods & Services Tax and IGST, prevention of smuggling and administration of matters relating to Customs, Central Excise, Central Goods

& Services Tax, IGST and Narcotics to the extent under CBIC's purview. The Board is the administrative authority for its subordinate organizations, including Custom Houses, Central Excise and Central GST Commissionerates and the Central Revenues Control Laboratory. The GST, CX & Customs, Bhubaneswar Zone has jurisdiction over the entire State of Odisha, which is divided into 5 Commissionerates. It is also Cadre controlling Authority for Group B and Group C Officer.

1.3 Procedure followed in decision making process [Section 4(1)(b)(iii)]

Executive:

This office follows the procedure indicated in Manual of Office Procedure (MOP) for decision-making. The Section Head proposes Action with the help of staff (Inspector/Tax Assistant) posted in his section in accordance with the departmental instructions prescribing the level of final disposal and channel of submission for each category of cases. The Section Head normally submits the file to Assistant /Deputy Commissioner who in turn submits the file to Joint/Additional, who will submit the file to the concerned Commissioner/Chief Commissioner/Principal Chief Commissioner. Level of submission depends on the delegation of power in administrative and financial issues. Each officer in the channel is accountable with respect to submission of true facts, but the ultimate accountability lies with the highest level approving a proposal or taking decision. The time limit wherever prescribed is being strictly adhered to.

Administrative:

a) Promotions: The Annual DPCs for promotion, to various Group 'B' & 'C' grades are held in terms of DOPT's letter OM No.2201 1/4/2013-Estt (D) dated 8.5.2017 communicating the revised instructions regarding the procedure for convening DPC.

The orders of promotions are uploaded on the website
<https://cgstandcustomsbbsr.nic.in/>

b) Seniority Lists : The Seniority Lists of all the Group 'B' & 'C' as and when issued are uploaded on the website <https://cgstandcustomsbbsr.nic.in/>

c) Orders granting financial upgradations under MACP Scheme to the Officers are uploaded on the website <https://cgstandcustomsbbsr.nic.in/>

d) Compassionate Appointment: The Committee constituted for Screening of applications for compassionate appointments make the recommendations for appointment as per the Procedure / Guidelines for compassionate appointment issued vide DOPT's O.M. No. 14014/6/94-Estt'D' dated- 09-10-1998 and instructions issued in the matter from time to time.

ii) Final decision making authority: The recommendations of the DPC/Screening Committees meetings are approved by the Cadre Controlling Authority and orders issued by the Appointing Authority.

iii) Channel of supervision and accountability:

Dealing Assistant, Superintendent, Assistant Commissioner (Admn) CCO, Joint Commissioner (CCO), Chief Commissioner

1.4 Norms for discharge of functions [Section 4(1)(b)(iv)]

The Department follows the norms set out for all Government of India offices by the Department of Personnel & Training/Department of Administrative Reforms and Public Grievances.

Service Functions

- × Dissemination of information on law and procedures through electronic and print media
- × Enabling filing of declarations, returns and claims through online services.
- × Providing information on the status of processing of declarations, returns and claims
- × Assisting the right holders in protecting their intellectual property rights
- × Responding to public enquiries relating to Customs, Central Goods and Service Tax matters
- × Providing Customs services such as examination of goods and factory stuffing of export goods at clients' sites, as per policy.

Our Expectations

- × We expect citizens to:
 - × uphold and respect the laws of the land
 - × voluntarily discharge all tax liabilities
 - × fulfill their duties and legal obligations in time
 - × be honest in furnishing information
 - × be co-operative and forthright in inquiries and verifications
 - × This will enable us to provide our services in an effective and efficient manner

OUR STANDARDS

- × We shall follow the following time norms in our services:
 - × Acknowledge all written communications including declarations, intimations, applications
and returns immediately and in no case later than 7 working days of their receipt
 - × Convey decision on matters relating to declarations or assessments within 15 working days of

their receipt

- x Disbursal of 90% Refund amount within 7 days as per the rule 91 (2) of CGST Rules 2017 and Disposal of a refund claim within 2 months of receipt of a complete claim
- x Complete GST registration formalities within 3 Working days of receiving a complete application
- x Give minimum 15 days advance intimation before undertaking the audit of assessee's records
- x Release of seized documents, which have not been relied on for the issue of the show cause notice, within 30 days from the date of issue of the said notice, unless otherwise provided under the law.
- x Time norms for other activities, as may be prescribed, in laws, /SOP's/Circulars/ Instructions will be complied with to the fullest extent.

i) 1.5. Rule Regulations Instruction Manuals and records discharging functions. [Section

ii) 4(1)(b)v]

iii)

iv) <https://cgstandcustomsbbsr.nic.in/>

v) 1.6 Categories of documents held by the authority under its control [Section 4(1)(b)]

vi)

vii) Vigilance: Complaints, Grievances, Departmental enquiry, IPR's, Intimations

viii) Legal: OA's, Petitions in courts, and judgments/Orders.

Review: OIA's , OIO's and Authorizations

Admin: Policy, Transfer Order, Deputations, APAR's of Group B,

Results of Departmental Examinations.

- Accounts: Expenditure Bills, Payment records, Tenders, Purchase orders, Salary Payments, Income tax deduction and TDS details, Service Books.
- Establishment: Record of DPC's,
Technical: Reports, Reply to PQs, Compliance to audit Reports, Revenue Reports, Performance Reports, Inspection Reports.

1.7 Boards, Councils, Committees and other Bodies
constituted as
part of the Public Authority [Section 4(1)(b)(viii)]

- i. Internal Complaints Committee(ICC)-In terms of DoPT O.M. No.11013/10/97-Estt(A) dated 13.02.1998 and as per the provision of Section 4 of the “Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal),Act,2013, Internal Complaints Committees have been formed at the Commissionerate level, comprising of the officers of the Commissionerates to take care of issues of women working in the Zone.
- ii. Special Reservation Cell- In terms of Govt. of India, Deptt. Of Personnel, OM No. 43011/153/2010-Estt(Res) dated 04.01.2013, a cell for For enforcement of orders of reservations in posts and services of the Central Government, has been formed for the GST, Central Excise & Customs, Bhubaneswar Zone, comprising of four (04) officers.