



भारतसरकार

GOVERNMENT OF INDIA

प्रधानमुख्यआयुक्तकाकार्यालय

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER

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**CIRCULAR**

**Dated: 01 / 05 / 2025**

The Chief Commissioner, CGST & CX, Kolkata Zone is pleased to approve the Transfer – Posting Policy, 2025 in the grade of Superintendent, Inspector and Ministerial Officers of CGST & CX, Kolkata Zone on the basis of the recommendations of the Committee, constituted vide this Office Order No. CCA/23/2025 dated 18.03.2025 which was communicated under C. No. GCCO/CCA/MISC/340/2025-CCA-O/o Pr CC-CGST –Zone-Kolkata/12282-12285 dated 18.03.2025 and comments/input/suggestions submitted by the all recognized associations. This Transfer & Posting Policy, 2025 in the grade of Superintendent, Inspector and Ministerial Officers of CGST & CX, Kolkata Zone (annexed herewith) takes immediate effect.

(MINGYUR YONZON)

Additional Commissioner

Pr. CCO, CGST & CX, Kolkata Zone

C.No.GCCO/CCA/MISC/340//2025-CCA-O/o Pr CC-CGST –Zone-Kolkata

Copy forwarded for information and necessary action to:-

1. The Commissioner, CGST & CX , Kolkata North/ Kolkata South /Howrah/Haldia /Kolkata Audit –I/ Kolkata Audit –II/Kolkata Appeal –I/Kolkata Appeal –II Commissionerate, Kolkata [Enclo: As above (09) sheets)].
2. The Commissioner, CGST & CX ,Bolpur Commissionerate, Bolpur [Enclo: As above (09) sheets]
3. The Commissioner, CGST & CX, Audit Durgapur Commissionerate, Durgapur [Enclo: As above (09) sheets]
4. The Commissioner, CGST & CX,Appeal Siliguri/ Siliguri GST Commissionerate, Siliguri [As above (09) sheets]

5. The Commissioner, CC(P), W.B, Kolkata,[Encl: As above (09) sheets]

6. Sr. P.S to the Chief Commissioner, CGST & CX, Kolkata Zone, Kolkata [ Encl: As above (09) sheets]

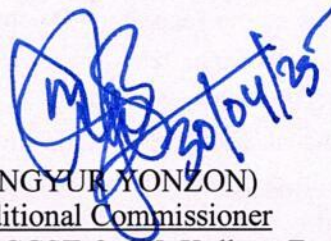
7. Superintendent, Systems, Kolkata South Commissionerate. He is requested to upload the Transfer – Posting Policy, 2025 in the grade of Superintendent, Inspector and Ministerial Officers of CGST & CX, Kolkata Zone on the official website. [Encl: As above (09) sheets]

8. The Secretary,All India Association of Superintendents of Central Tax, Kolkata Unit. . [Encl: As above (09) sheets]

9. The Secretary,All India Association of Central Tax Gazetted Executive Officers, Kolkata Unit. . [Encl: As above (09) sheets]

10. The General Secretary,All India Central Excise Inspectors' Association, WB, Sikkim and A&N Circle. . [Encl: As above (09) sheets]

11. The General Secretary,All India Central Excise & Service Tax Ministerial Officers' Association. . [Encl: As above (09) sheets]

 20/04/25

(MINGYUR YONZON)  
Additional Commissioner  
Pr. CCO, CGST & CX, Kolkata Zone

**Annual General Transfer (AGT)- Policy regarding intra-zonal transfer & posting of Superintendents under Central Board of Indirect Taxes & Customs, Kolkata Zone -Reg.**

In supersession of the previous policy/instructions the following policy/guidelines are issued for transfers and posting of Superintendents within the jurisdiction of CGST & CX, Kolkata Zone

**1.1 Objective:**

The objective of the transfer & posting policy is to provide standard norms, transparency, objectivity and increased perception of clarity in Annual General Transfers. Further, due care has been taken to ensure that the transfer and posting policy provide uniform parameters for transfer and posting in the Zone and at the same time provide necessary flexibility to administration to take into account local factors and address administrative exigencies.

**1.2 Definitions:**

1. 'Station' means a city/town or geographical or functional unit and 'formation' means Commissionerate/ Directorate.
2. **CCA Area:** Where HRA allowance is equivalent to 'X' City HRA allowance as per 7<sup>th</sup> CPC.
- 3.. **Non CCA (L-HRA) Area:** Where HRA allowance is other than 'X' city HRA allowance as per 7<sup>th</sup> CPC.
4. **'Geographical/Functional Unit':**
  1. **Bolpur** area means all postings within the jurisdiction of Bolpur Commissionerate and Durgapur Audit Commissionerate excepting circles located in Siliguri.
  2. **Siliguri** area means Siliguri Commissionerate, Siliguri Appeal Commissionerate and Circles of Durgapur Audit Commissionerate located in the jurisdiction of Siliguri Commissionerate.
  3. **Kolkata** area means all postings located within the city of Kolkata.

**2.Period of stay at one Station/Formation:**

- a. Total period of stay of an officer at one station in one executive Commissionerate and Audit Commissionerates without any break should normally be 04 years extendable as per requirement/administrative exigencies.
  - b. Total period of stay of an officer at Appeal-I, II and Siliguri Appeal Commissionerate and Pr. CCO without any break shall normally be 02 years.
  - c. The maximum period of stay without break at one CCA area or any such geographical or functional unit will be twenty (20) years. (combined service period in the grade of Inspector and Superintendent) Maximum period of twenty years may be revisited before next Annual General Transfer.
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- d. After completion of maximum period of twenty years (20) (combined service period in the grade of Inspector and Superintendent) of stay in CCA area without any break, an officer shall be posted at non CCA area for minimum period of 02 (two) years.
- e. After Completion of Maximum period of twenty years (20) (combined service period in the grade of Inspector and Superintendent) of stay in non CCA area without any break, an Officer shall be posted at CCA area for minimum period of 02 (two) years.
- f. The length of period of stay at a particular station shall be counted from order to order basis.
- g. Completion of "Non CCA" tenure means that the Officer has actually served for two years availing leave period not exceeding the usual 60 days of Earned Leave/Child Care Leave and 30 days of Medical Leave. In case the leave period exceeds the abovementioned period, the concerned officer shall be considered for change in the posting during the next Annual General Transfer.
- h. Tenure of deputation postings (other than ED, DRI, DGGI and SEZs) shall be excluded for counting of station tenure.
- i. All postings in directorates on loan shall be counted as CCA area/ non CCA area posting based on the place of posting.
- j. Postings at non CCA area shall be filled up by officers who have never served in non CCA area/ having continuous longest stay in CCA- area. Rotation of local officers of non CCA area should be done within same geographical area.
- k. If any officer proceeds for any deputation/ loan posting from 'non CCA' category posting before completion of at least 50% of his/ her tenure, on return the officer would be treated as due for Non-CCA posting.
- l. Posting at Andaman & Nicobar Division under Haldia Commissionerate and Darjeeling Hills and State of Sikkim under Siliguri GST Commissionerate shall be made on the basis of options. The tenure of posting at Andaman & Nicobar Division, Darjeeling Hills and Sikkim state will be of one year. The tenure of one year posting at Andaman & Nicobar Division, Darjeeling Hills and State of Sikkim will be considered as equivalent of two years of Non-CCA posting.
- m. Posting to Andaman & Nicobar UTGST will be on deputation basis. However, as a temporary and interim measure officers may be posted to UTGST on loan basis from amongst the officers posted in Andaman Division.
- n. The posting at Andaman & Nicobar Islands, Darjeeling Hills and Sikkim state shall be made on the basis of options on the basis of seniority in the cadre of the optees.
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- o. In case of insufficient optees / non-availability of willing officers, the junior most officers due for 'Outstation' category posting in that particular year, shall be posted at Andaman & Nicobar Islands, Darjeeling Hills and Sikkim state.
- p. In case of Officers coming on ICT from other Cadre Controlling Authority, their earlier posting area in terms of HRA may be taken into account. Also, first posting of the officers coming on Inter-Commissionerate Transfer should be to the extent possible to a non-sensitive charge, irrespective of their posting in the previous Commissionerate.

### **3. Postings in Special Cases**

#### **3.1 Posting of Persons with Disability**

- a. Preference at the time of posting and on transfer request will be given to persons with disability, subject to the administrative constraints, as prescribed in DoPT OM A-B14017/16/2002 dated 13.03.2002 read with OM dated 10.05.1990
- b. Exemption from routine transfer/ rotation of station to a person with disability may be considered in terms of Rights of Persons with Disability Act, 2016, and DoPT OM No.36035/3/2013-Estt(Res) dated 31.03.2014 subject to administrative feasibility.

#### **3.2 Posting of husband-wife at the same station:**

Posting of husband-wife at the same station will be considered in terms of DoPT OM F.No.28034/9/2009-Estt(A) dated 30.09.2009 subject to administrative feasibility.

#### **3.3 Transfer on Medical ground:**

Transfer request on medical ground may be favorably considered keeping in view the graveness of the medical condition and administrative exigencies. The CCA may refer the case to a Medical Board.

#### **3.4 Differently-abled dependents:**

Exemption from transfer/ rotation of station to a care-giver of differently-abled dependent will also be considered in terms of rights of Persons with Disability Act, 2016, and DoPT OM 42011/3/2014 Estt (Res) dated 08.10.2018.



**4. Classification of sensitive charges, tenure and requirement of cooling off period:**

- a. For all Transfer & Posting, tenure of an officer in a sensitive posting should normally not be for more than two (2) years at a stretch and there should be a gap of at least **one (01) year** between two consecutive sensitive postings.
- b. An illustrative list of Sensitive and non-Sensitive posting is tabled below:

| Sensitive                                                                                                                                                                                  | Non-Sensitive                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Range Offices<br>2. Anti Evasion<br>3. Refund/Rebate Cell<br>4. Audit Commissionerate,<br>5. Following Directorates: DGGI, DRI, NCB, ED, SEZ<br>6. Customs formation including Airport. | 1. All other charges in the Commissionerates other than mentioned in the list for sensitive posting.<br>2. CCO<br>3. Commissioner (Appeal)<br>4. All Directorates other than those mentioned in the list for sensitive posting. |

This list is indicative in nature and can be changed as the nature of work evolves as per the CCA concerned.

**5. Rotation between formations:**

- a. Officers will be rotated from CGST & CX to CC(P), W.B so as to provide exposure to as many offices as administratively possible.
- b. The tenure of posting in CC(P), W.B. shall be of Four (4) years. Once posted, officers shall not be repatriated back in between the tenure on any ground.
- c. The Officers who have served at least 4 years of service in the grade of Superintendent or Inspector at CGST & C.Ex./Directorate are eligible for posting at CC(P) subject to vigilance/disciplinary clearance.
- d. Posting at CC(P) W.B. will be made on the basis of willingness/option submitted by the officers.
- e. There will be a gap of at least two (2) years between two consecutive postings to customs.
- f. The procedure for selection in the CC(P), W.B on the basis of option shall be as follows:



From the options furnished, selection will be made considering the total service rendered by the officer in the executive cadre (both in Inspector and Superintendent grade) in the following order:

- i. Who have never served in Customs formation.
  - ii. Who are in continuous longest stay in CGST & C.Ex.
- g. In case of insufficient willing officers, the posting would be done from senior most never served officers.
- h. Option/willingness for posting to Customs formation will not be entertained while the officer is serving his tenure of L-HRA posting in CGST & Central Excise formations.

**6. Posting before Superannuation:**

Officers due for superannuation within two years will be, as far as feasible, posted to the station of his/her choice or to the nearest station. Officers posted away from such a station may, if they so request, be brought to the proximity of that station subject to administrative requirements/feasibility.

**7. Request for Retention:**

- a. Request for retention for a particular station may be considered if the child of the official concerned is studying in Class X or Class XI or Class XII or on medical grounds, keeping in view administrative exigencies.
- b. The CCA may refer the case to a Medical Board.

**8. Power to the Zonal Head/CCA:**

- a. The power to relax the "cooling off period" for an officer shall be exercised by the CCA in deserving cases. The CCA may consult concerned Directorate/Commissionerate in cases of posting to such Directorate/Commissionerate.
- b. Any deviation of the above mentioned Transfer & Posting Policy guidelines shall be with prior approval from Cadre Controlling Authority.



**9. Timing of AGT:**

- a. Annual General Transfer (AGT) Order shall be issued by 30<sup>st</sup> April of the respective year as far as possible and in any case not later than by 31<sup>st</sup> of May of every year. Intra Commissionerate rotation order in respect of each Commissionerate shall be issued by each Commissionerate within fifteen days following the AGT Order following this policy.
- b. Notifications for AGT along with due list of officers and options for Customs formation would be issued by 31<sup>st</sup> March of every year.

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