



**ALL INDIA ASSOCIATION OF SUPERINTENDENTS OF
CENTRAL TAX
KOLKATA UNIT**

(Formerly Known as AIACEGEO, Kolkata Unit)

[Recognised vide CBIC Letter F. No. E-12017/02/2021 - AD IVA dated 22/04/2022]

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To
The Chief Commissioner
CGST & Central Excise, Kolkata Zone
GST Bhawan
Kolkata - 700107

Subject: Representation regarding acute shortage of officers due to ongoing SIR duty and related issues of Micro Observers-reg.

Sir,

With due respect, it is submitted that in connection with the ongoing Special Intensive Revision (SIR) activity in the State of West Bengal, the Election Commission of India (ECI) has requisitioned and taken on deputation a substantial number of officers from various GST formations across the Kolkata Zone.

2. As a consequence, many Commissionerates, Divisions and Ranges are presently functioning with severe **shortage of designated officers**, and in several cases, posts are lying vacant without any officer being available to discharge statutory functions. This has adversely affected regular and time-bound GST work, including adjudication, audit follow-up, recovery proceedings and quasi-judicial functions.
3. In view of the above, it is humbly requested that necessary directions may kindly be issued for **immediate allocation of additional charge to suitable officers** against vacant posts, so that essential statutory and administrative functions are not hampered during the period of deputation.
4. It is further submitted that several officers who have been deployed as Micro Observers have informed that, in the present phase of SIR activity, Judicial Officers are primarily engaged, and Micro Observers are being tagged to them. However, a **significant number of Micro Observers are either not being assigned any substantial work or, in some cases, are not even tagged to any Judicial Officer.**
5. It is therefore requested that the matter may kindly be taken up with the Election Commission of India, West Bengal, **to review the deployment and release those officers whose services are presently not essential.** This is particularly important as many of the deputed officers are engaged in quasi-judicial functions under the CGST Act, 2017, and a large number of adjudication cases are approaching statutory limitation during March, 2026. Non-

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completion of such proceedings within the prescribed time may lead to avoidable revenue implications.

6. It is also submitted that **more than two months have elapsed**, yet the remuneration Micro Observer duties have not been dispensed with in many cases. Several officers have been posted at locations far away from their normal place of posting or residence, causing considerable personal hardship and administrative inconvenience.
7. In this regard, attention is invited to the Order of the Election Commission of India dated 19.12.2025 (No. 23/WB/ES-II/2025 (SIR-M.O.)), wherein it has been clarified that the work of Electoral Roll Micro Observers shall be treated as "on duty" and that they shall be entitled to consolidated remuneration of Rs.30,000/- for the period of engagement, along with applicable TA/DA, to be drawn from the parent cadre . The forwarding letter dated 03.02.2026 from the Office of the Chief Electoral Officer, West Bengal, also reiterates consultation of the said order regarding TA/DA and remuneration.
8. It is therefore earnestly requested that suitable instructions may kindly be issued to all Drawing and Disbursing Officers (DDOs) under the Zone to ensure that:

- o **Remuneration admissible to Micro Observers is processed and released expeditiously**; and
- o TA/DA claims are settled promptly as and when bills are presented, in accordance with the ECI order.

In view of the pressing workload in GST formations and the approaching limitation in adjudication matters, an early and sympathetic consideration of the above issues is earnestly solicited.

Yours faithfully,



(Sri Nitesh Kumar)

Secretary

AIASCT, Kolkata Zone

