

PARTICULARS REQUIRED TO BE PUBLISHED
UNDER SECTION 4(1)(b) OF RIGHT TO INFORMATION ACT 2005

(i) ORGANISATION, FUNCTIONS AND DUTIES

1. Name of the Organisation: Central Excise, Customs and Service Tax Commissionerate, Wardha
2. Jurisdiction: Jurisdiction Wardha Commissionerate consists of Headquarter Office, Office of the Commissioner situated at Office of the Commissioner, Central Excise, Customs and Service Tax, headquarters, 1st Floor, kendriya Utpad Shulk Bhawan, Telengkhedi Road, Civil lines, Nagpur - 440001. The jurisdiction of Wardha Commissionerate comprises of five Divisions, Inland Container Depot (ICD) Wardha. The five Divisions of Wardha Commissionerate are Division- I, II, III- Chandrapur, Wardha, Amravati.
3. Functions & duties:
 - The primary function of the organization is to collect Central Excise duty.
 - Besides, different kinds of CESS, Additional duty of Excise, are also collected for the exchequer.
 - Collection of duty is ensured by close monitoring, preventive checks and periodical auditing.
 - The Department also facilitates Export by sealing containers and packages under physical supervision.
 - The Department has separate Legal wing to deal with Litigations in Court and Tribunals. High stake offenders are prosecuted.
 - The functions are executed at the field level called Range Offices headed by Superintendents and assisted by Inspectors. The Range Officer reports to Divisional Officer who is of the Rank of Assistant Commissioner / Deputy Commissioner. The Divisional Officers report to Commissioners.
 - Wardha Commissionerate consists of 5 Divisions and each Division consists of 5 Ranges.
 - At the Commissionerate level, the Commissioner of Central Excise is assisted by Additional Commissioner, Joint Commissioner and Deputy Commissioner/Assistant Commissioner besides other Executive staff and Clerical Staff. All the Officers assisting the Principal Commissioner are given clearly defined work areas.

(ii) POWERS AND DUTIES OF OFFICERS AND EMPLOYEES

The cadre wise powers and duties are listed below:

1. Commissioner of Central Excise:

The Commissioner is the Head of the Commissionerate. In case of Wardha Commissionerate the Commissioner heads the Commissionerate. He/She has both Executive powers and Quasi Judicial powers. He/She shall ensure the collection of targeted revenue every year and shall report to the Chief Commissioner. The Commissionerate is subject to inspection by the CBEC, Chief Commissioner, Directorate of Inspection and Accountant General. The Commissioner is also responsible for the proper conduct of the Officers working in the Commissionerate by exercising the powers conferred with him/her.

2. Additional/Joint Commissioner of Central Excise:

An Officer in the rank of Additional Commissioner of Central Excise is deployed in the Commissionerate. He adjudicates all cases falling under the adjudication powers of of the Additional Commissioner. In addition, he supervises and has control over the following Sections that report them.

- a) **Establishment, Administration & Stores Section:** This section is headed by an Administrative Officer (Group "B Gazetted). The Administrative Officer reports to the Chief Accounts Officer. This section is responsible for maintenance of Disposition list of staff, other administrative matters and maintenance of Stationery and stores. The Administrative Officer is assisted by Deputy Office Superintendents and Tax Assistants.
- b) **Confidential & Vigilance Section:** The vigilance and confidential section is headed by a Superintendent and assisted Inspectors. The Superintendent shall keep a vigil on the conduct of the staff. He shall periodically enquire with the Trade and Industry so as to monitor corruption and complaints. He shall investigate all complaints against officers and submit his findings. In respect of confidential matters, this section is primarily responsible for the maintenance of confidential records viz. Annual Property Return and Annual Conduct Reports of each and every staff.
- c) **Accounts Section I & II:** This section is headed by an Administrative Officer (Group "B Gazetted). This section is responsible for preparation of pay bills, disbursement of pay, all kinds of allowances, maintenance of Service Book, Settlement of claims like medical, tour T.A., Tuition Fee etc., Settlement of pension/group insurance, on superannuation/VRS etc. The Administrative Officer is assisted by Deputy Office Superintendents and Tax Assistants. The Administrative Officer reports to the Chief Accounts Officer. This Section is headed by the Chief Accounts Officer. This section is responsible for the entire expenditure Budget of this Commissionerate. This Section is also responsible for maintaining of Account of GPF subscription and withdrawal, House Building Allowance, Motor Cycle Advance and all the long term advances. The Chief Accounts Officer is responsible for the overall accounts of receipts and expenditure including accounting of Excise Duty. That is, the accounts include both administrative accounts as well as tax receipts. The CAO is responsible for proper deployment of funds, control of expenditure and periodical reports to Principal Accounts Officer, New Delhi. He shall co-ordinate with the local Pay and Accounts Officer for pre audit and post audit of receipts and expenditure.
- e) **Computer Section:** This section is responsible for optimum deployment of Computers, Printers and Network. Consolidating and forwarding of ER 1 data of the Commissionerate to the Directorate of Systems. This Section handles all e-mails sent and received through the Departmental Mailing System (EDECS)/ NICMAIL. Maintains an official website: cenexcisenagpur.nic.in.
- f) **Welfare Section:** This Section is responsible for welfare matters of staff. For the welfare of the staff, Education scholarship on merit is recommended for the children of the staff. Financial aid is enabled in case of demise of staff while in service. The balance of Medical reimbursement claim which is not given by CGHS and is eligible for sanction is allowed from Welfare fund.
- g) **Hindi Cell:** This cell is headed by an Assistant Director, assisted by a translator and responsible for translation of official documents from Hindi to English & vice-versa. It organises OLIC meetings once in a quarter, Hindi Workshop, Hindi week & Hindi Day Celebration. Periodical Reports were prepared and sent. In addition, it imparts Hindi Training to the officers and employees and also publishes magazine & Help in providing Literature by maintaining good library and daily Hindi News Papers.
- h) **Preventive Section:** This section is responsible for gathering intelligence/ information from various sources with regard to evasion of central excise duty and service tax and investigates the cases of such evasion to its logical conclusion. Evasion includes non-payment/ short payment on account of misuse of exemption, clandestine removals, under valuation, misuse of Cenvat credit etc. On due authorization, the Preventive Officers are empowered to search premises and persons and issue summons for appearance of persons and production of documents. The Section is headed by a Deputy/ Assistant Commissioner and has 4/ 5 Groups; each headed by a Superintendent and assisted by Inspectors. The Preventive Groups visit units by surprise, check the records and registers maintained at the factory, and bring to book the evasion, if any. The Investigation Report and draft show cause notice are then sent to adjudication branch for further action.
- i) **Tax Recovery Cell:** This Cell co-ordinates the arrears of revenue collection matters by attachment and sale of properties of the defaulters. Monitoring of recovery of arrears and categorization of arrears in to various groups.

j) **Technical Section**: This Section consists of one Superintendent, assisted by Inspector. This section conveys the Policies, Notifications, Circulars and instructions of the Government to the field formations and co-ordinates in proper implementation of the tax policies of the Government of India. The problems ascertained from the field formations are conveyed to the Government for devising/altering policy frame work. All functions requiring permission by Joint Commissioner and above are examined by this section. Remission claims of duty owing to natural calamities, falling within the sanctioning powers of Commissioner of Central Excise/ Additional Commissioner/ Joint Commissioner are examined by this Section. The internal inspection of the various wings of the organization is designed and followed up. All Meetings with the Trade and Industry are handled. Details for all questions raised in Parliament on Central Excise and customs Duty also Service Tax are gathered and transmitted as reply. Clarifications required both by the field formations as well as Trade are examined and replied. Centralised registration under Service Tax is also dealt in this branch. Revenue which has fallen into arrears and which cannot be recovered inspite of best efforts is examined for writing off at Headquarters.

k). **Statistics Section**: This section consists of a Superintendent, assisted by Inspectors. The entire vital statistics of the Commissionerate is gathered and presented. The revenue trend is monitored. The pending position of various aspects of work like, adjudication, refunds, assessments, arrears pending in various categories, appeals pending at various levels at Commissioner (appeal), CESTAT, High Court and Supreme Court are monitored. Periodical reports including the most important Monthly Performance Report (MPR) and FMR are prepared.

l). **Review and Tribunal Section**: This section consists of Superintendents assisted by Inspectors in the matters relating to the Review of the Orders passed by the adjudicating authorities and filing of appeals in various Appellate forums like Commissioner Appeals, CESTAT and High Court and Supreme Court. Proposals are sent to the Central Board of Excise and Customs, New Delhi, in respect of appeals to be filed before the Supreme Court.

m). **Legal & Prosecution Section**: The prime responsibility is to attend to the Legal matters of the Department in various Courts of Law including interaction with the Department's Counsels. Launching of prosecution in cases where huge tax amount was evaded is also dealt by this section.

n) **Customs Technical and Brand Rate Unit**: This Section consists of one superintendent, assisted by Inspector. The CHA licenses, G card, H- Cards are issued. The examination is held for eligibility of CHA as per Regulation. Draw back claim are dealt. Private warehousing permission is given.

o) **Customs Statistics**: Periodical reports including the most important Monthly Performance Report (MPR) is prepared. Parliament Question is dealt. The entire vital statistics of the Commissionerate pertaining to Customs is gathered and presented. The revenue trend is monitored. The pending position of various aspects of work like, adjudication, refunds, assessments, and arrears pending in various categories, appeals pending at various levels at Commissioner (appeal), CESTAT, High Court and Supreme Court are monitored.

p) **Audit Section**: The entire work related to Audit is looked after by newly formed Audit Commissionerate headed by Commissioner and complete staff as per the requirement of the commissionerate.

q) **Export Claims Cell** : NA

r) **Adjudication Section** : After due processing of the draft show cause notices, this section gets the same issued by the appropriate authorities. The notices are followed up for receiving replies from the parties concerned and fixing personal hearing. As soon as the case is heard, orders are prepared and communicated to the party with copies to concerned authorities. Cases, which cannot be adjudicated in the normal course due to court stay etc., are transferred to Call Book and these cases are taken up for adjudication after vacation of stay etc.

The Commissioner, Additional Commissioner and Joint Commissioner are vested with the Powers of Adjudication. They act as quasi-judicial authorities and pass adjudication orders.

(iii) PROCEDURE FOLLOWED IN THE DECISION MAKING PROCESS, INCLUDING CHANNELS OF SUPERVISION AND ACCOUNTABILITY:

DECISION MAKING PROCESS:

A case/issue/matter is seen at the inward Tapal stage by an Officer. It is assigned to the concerned internal branch/Officer who takes up for examination and processing. The issue, facts, provisions of law with suggested solution are proposed after due process by the Superintendent of Central Excise / Administrative Officer assisted in the work by respective staff; the pros and cons are weighed by an in depth study of the relevant provisions of law including case laws. Detailed File Notes are drawn and put up to the concerned Officer for his decision/direction. In certain cases, where the issue involved is beyond the scope of the written Rules, Sections, like Policy matter or issue requiring amendment to law, the matter is brought to the notice of the Central Board of Excise and Customs, New Delhi through the Chief Commissioner of Central Excise for clarification / decision. All decisions taken are communicated to the concerned parties.

CHANNELS OF SUPERVISION:

The first Supervisory Officer is the Superintendent / Administrative Officer and the highest Supervisory Officer is Commissioner. The overall Control / Supervisory power is vested with the Commissioner. All the work done at the Commissionerate level is subject to inspection by the Assistant/ Deputy Commissioner, Joint Commissioner, Addl. Commissioner, I Commissioner, Chief Commissioner, CBEC, and Directorate of Inspection and Accountant General, as the case may be.

ACCOUNTABILITY:

All officers from Group- 'A' the lowest rank of Sepoy to the highest rank of Principal Commissioner is accountable for the responsibility entrusted to him/ her.

(iv) NORMS SET BY IT FOR THE DISCHARGE OF ITS FUNCTIONS

Norms for day to day work:

All to discharge the work assigned to them, then and there. No communication shall remain unattended for more than 7 days.

Norms for Revenue collection:

The norms for Revenue collection is fixed for each Divisions on annual basis. Reasons for attainment or non attainment of the Target are to be presented to the Commissioner for his/her acceptance.

Norms for Adjudication:

As per the Central Excise Act, all cases, as far as possible, are to be adjudicated within a maximum period of 6 months. Delay beyond 6 months is to be explained and accepted by the Commissioner. In case any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of fraud, collusion or any willful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made there-under with intent to evade payment of duty, shall be adjudicated within a period of one year.

Norms for Refund:

All the refund of duty is to be disposed off within a period of 90 days from the date of receipt of the refund claim. Delay beyond 90 days is to be explained.

Norms for investigation:

No case to be taken up for investigation on flimsy grounds without any reasonable belief. Sufficient materials are to be analysed and presented before Initiating any investigation.

Norms for Provisional Assessment:

As per the provisions of Law each Provisional assessment is to be finalized within a period of 6 months.

Norms for Audit:

All units paying revenue of more than 1 crore are to be audited once in a year. Other units to be audited depending on the nature of the product, revenue, and availability of man power.

Norms for prosecution:

Generally cases involved with evasion of duty of Rs. 25 Lakhs or more are considered for prosecution.

(v) Rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions.

1. Central Excise Act 1944.
2. Customs Act 1962.
3. Finance Act 1994(for Service Tax).
4. CBEC Manual of Supplementary instructions on Central Excise and Customs.
5. Circulars issued by the CBEC.
6. Instructions issued by the CBEC.
7. Notifications issued by the Ministry of Finance on Excise and Customs Matters.
8. Foreign Trade Policy.
9. Record of registrations.
10. Record of revenue realized.
11. Record of offence cases.
12. Record of show cause notices issued.
13. Record of Adjudication orders passed.
14. Record of audit objections raised.
15. Record of remission of duty granted.
16. Record of write-off of revenue.

(vi) A statement of the categories of documents that are held by it or under its control:

1. Records of revenue realization.
2. Records of inspection and audit.
3. Records of litigation in Courts.
4. Records of litigation in Tribunals.
5. Records of vital statistics like Revenue, arrears of Revenue, Provisional assessments, Adjudication, Refunds.

6. Records of Offences registered against tax evaders.
7. Records of Tax Recovery.
8. Records of drawback Claims.
9. Records of Vigilance matters.
10. Records of Receipts and Expenditure Accounts.
11. Records of Service Books.
12. Records of Establishment matters.
13. Records of Administration.
14. Records of Stores & Stationery.
15. Records of Welfare matters.
16. Records of Audits conducted and discrepancies noted.
18. Records of litigation in courts.
19. Records of Departmental Adjudication.

(vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the Public in relation to the formulations of its policy or implementation thereof:

1. Sevottam Counter
2. Transfer of Central Excise and Service Tax to GST
3. CPGRAMS for receiving Vigilance complaints

(viii) Statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advise, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public.

NIL

(ix) A directory of its officers and its employees:

As per list

(x) MONTHLY REMUNERATION RECEIVED BY EACH OF ITS OFFICERS AND EMPLOYEES, INCLUDING THE SYSTEM OF COMPENSATION AS PROVIDED IN ITS REGULATIONS:

The Officers and the employees in The Office of Commissioner of Central Excise (Hqrs. ^{Wardha} ~~Nagpur~~) are being paid monthly Remuneration in their respective Level-scale of pay as mentioned below and the allowances as applicable.

Sl.No	Name of the Post	LEVEL	Scale of Pay
1	COMMISSIONER	10000	(PB- 4) 37400-67000
2	ADDITIONAL COMMISSIONER	8700	(PB- 4) 37400-67000
3	JOINT COMMISSIONER	7600	(PB- 3) 15600-39100
4	DEPUTY COMMISSIONER	6600	(PB- 3) 15600-39100
5	ASSISTANT COMMISSIONER	5400	(PB- 3) 15600-39100
6	SUPERINTENDENT OF CEx	4800	(PB- 2) 9300-34800
7	ADMIN OFFICER/INSPECTOR OF CEx	4600	(PB- 2) 9300-34800
8	EXECUTIVE ASSISTANT	4200	(PB- 2) 9300-34800
9	TAX ASSISTANT	2400	(PB- 1) 5200-20200
10	LOWER DIVISION CLERK/HEAD HAVILDAR	1900	(PB- 1) 5200-20200
11	HAVILDAR/MTS	1800	(PB- 1) 5200-20200

(xi) The budget allocated to each of its agency, indicating the particulars of all plans , proposed expenditures and reports on disbursements made.

There is no budget allocation .

(xii) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes:

There is no subsidy programme.

(xiii) Particulars of recipients of concessions, permits or authorizations granted by it:

There are no concessions, permits or authorizations available in generic sense of the term. In the particular context of Central Excise Law, concessions/exemptions from duty are more like Small Scale Exemption, Exemption for Cottage Industry, Exemption for Textiles etc., The manufacturers avail the concessions/exemptions on eligibility.

As regards permits, it is the permission to destroy goods unfit for marketing, permission to store goods outside the factory premises on temporary basis.

As regards authorization, every search and seizure operation is expressly authorized by issue of an 'Authorisation to Search' for the rank of an officer not lower than Inspector of Central Excise. The 'Authorisation to Search' is issued by Officers not lower than the rank of Assistant Commissioners. The Commissioner does authorize for administrative matters like manning Help Centres, deployment of vehicles, deployment for inspection

(xiv) Details in respect of the information, available to or held by it, reduced in an electronic form:

1. Revenue collection from each manufacturer.
2. List of manufacturing units.
3. List of registered dealers of Central Excise commodities.
4. List of arrears of revenue.
5. List of employees.

(xv) The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use:

1. No library is maintained.

