

<p>वस्तु एवं सेवा कर आयुक्त महानिदेशालय पश्चिम बंगाल - ६, विंग नं. - ६, द्वितीय मंज आर. के. भुवन, नई दिल्ली-११० ०६६ दूरभाष : ०११-२३१२४१२१, फैक्स : ०११-२३१२४२२२</p>		<p>DIRECTORATE GENERAL OF GST INTELLIGENCE WEST BUCKINGHAM NO. 6, 2ND FLOOR P. O. BUREAU, NEW DELHI - 110 066 दूरभाष : ०११-२३१२४१२१, फैक्स : ०११-२३१२४२२२</p>
---	---	--

F. No. 414/CE/02/2019/Inv./Reward

Dated: 03.06.2019

To

The Principal Chief Commissioner/Chief Commissioner (All GST Zones)
 The Director Generals (all DGGI Sub-national Units),
 The Pr. Additional Director Generals/ Additional Director Generals (all DGGI Zonal units)

Sir,

Subject:-Instructions for submitting the proposals for Reward to Informers and Departmental Officers- Reg.

Please refer to the Circular No. 20/2015 dated 31st July, 2015, Circular No. 29/2016 dated 23rd June, 2016, Circular No. 36/2018 dated 5th October, 2018, letter dated 17.11.2017 (copy enclosed) from the Commissioner (RI & I), Anti Suggling Unit, issued vide F.No. 13011/01/2013-Cus(AS), CBIC, Department of Revenue, Ministry of Finance, and Instruction No. 04/2016/Inv. dated 15.01.2016 issued vide F.No.414/CE/39/2015/Inv./Reward, by the erstwhile DGCEI (Hqrs.), New Delhi[Now DGGI (Headquarters.), New Delhi], for grant of reward to the informers and government servants.

2. It has been observed that the proposals sent by the respective Chief Commissioner Zones/ Zonal Units are not complete in all aspects and on some occasions, even the critical information is not available in the proposals leading to delay in decision-making. Different Chief Commissioner Zones/ Zonal Units have been forwarding the proposals in different formats and not in any standardized format. In view of these factors, the process of putting up the reward proposals to the Reward Committee **directly** by the Chief Commissioner Zones/ DGGI Zonal Units is being dispensed with hereinafter.

The procedures to be followed henceforth are as under:

(i) Time lines for sending the reward proposal:

The reward proposals should be sent as per the time-line given in the table below:



DATE 04/6/19

TABLE

Type of Reward	Time line
Advance Reward to the Informer	Within one month of the issuance of the Show Cause Notice
Final Reward to the Informer	Within one month of the case attaining finality in favour of the department.
Advance Reward to the Departmental Officers	Within one month of the adjudication of the Show Cause Notice.
Final Reward to the Departmental Officers	Within one month of the case attaining finality in favour of the department.

- (ii) In case, the case has been closed without issuance of Show Cause Notice, the reward proposal should be sent after the appeal period is over i.e. after 3 months from the date of closure.
- (iii) The reward proposals should be forwarded to the DGGI (Hqrs.), New Delhi, **in the prescribed format** (copy enclosed as **Annexure-I**), complete in all respect.
- (iv) The reward proposals should be sent **under the signature/approval** of the concerned Pr. ADG/ ADG /Pr. Commissioner/ Commissioner.
- (v) The Commissionerates should send their reward proposals through their jurisdictional Chief Commissioner. However, the DGGI Zonal Units may send their reward proposals directly to the DGGI(Hqrs.), New Delhi.
- (vi) For cases made by the DGGI (Hqrs.), New Delhi, the reward proposals should be sent by the concerned section of the DGGI (Hqrs.), New Delhi, under the signature/approval of the concerned Pr. ADG/ ADG to the Reward Cell, DGGI (Hqrs.), New Delhi.
- (vii) After the receipt of the reward proposal, the Reward Cell, DGGI (Hqrs.), New Delhi, should send the copy of AE-I, received along with the reward proposal, to the Intelligence Section of the DGGI(Hqrs.), New Delhi, for verification/ authentication with the Triplicate copy of the AE-I already received and kept in the Intelligence Section of DGGI(Hqrs.), New Delhi. Such verification/ authentication should be carried out by the Intelligence Section of DGGI(Hqrs.) **within one week**.
- (viii) The proposals received in the Reward Cell should be examined and processed by the Reward Cell, DGGI (Hqrs.), New Delhi, and in case any deficiency is noticed, the same should be brought to the notice of the sponsoring authority **within 15 days** of the receipt of the proposal.
- (ix) The sponsoring authority should rectify the deficiencies and send the proposal, complete in all aspects **within one month of receipt of the deficiency**.

- (x) The reward proposals, which have been received complete in all aspects, should be examined and processed **within one month** for putting up before the Reward Committee.
- (xi) The Reward Cell shall take necessary actions to arrange meeting of the Reward Committee atleast once in a quarter in terms of the Para 7.2 of the reward guidelines issued vide Circular no. 20/2015 dated 31/07/2015.

3. **Documents to be attached with the proposal**

3.1. The following documents should necessarily be accompanied by the following documents:

- (i) AE-1 report along with the information recorded from the informer and supporting documents provided by the informer.
- (ii) Show Cause Notice/ Closure Report /Copy of the letter sent to the jurisdictional GST/ Central Excise / Service tax authority and/or party, in the cases where proceedings were concluded without issue of the Show Cause Notice.
- (iii) All the challans/ CENVAT register evidencing payment of Central Excise duty/ Service Tax, Interest, Fine, Penalty etc.
- (iv) Chart showing the number and date of challans and amount of Central Excise duty/ Service Tax, Interest, Fine, Penalty paid by the party as well as details of amounts paid through CENVAT credit account.
- (v) Brief facts of the case on a separate sheet.
- (vi) Role of informer on separate sheet (if applicable).
- (vii) Appeal status of the case or a certificate that no appeal is pending.

3.2. In case of Advance Reward to the Informer, in addition to the documents mentioned at Para 3.1, the following documents should also be enclosed:

- (i) A certificate regarding there being a reasonable chance of confiscability/ infringement/ evasion, as the case may be, being established in adjudication and sustained in appeal/ revisionary proceedings.
- (ii) A certificate regarding deposit of the amount of government dues pertaining to GST/ Central Excise/Service Tax, Interest, Fine, Penalty etc. and payments having been made by the party in a voluntary manner.

3.3. In case of Final Reward to the Informer, in addition to the documents mentioned at Para 3.1, the following documents should also be enclosed:

- (i) Final Adjudication Order/ Final Order of the CESTAT/ Final Order of the Hon'ble Courts/ Final Order of the Hon'ble Settlement Commission.
- (ii) A certificate in respect of acceptance of the final order passed by the Adjudication Authority/ CESTAT/ Courts/ Settlement Commission

etc., leading to conclusion of proceedings in the case and the case attaining finality in favour of the Department.

- (iii) A certificate regarding deposit of the entire government dues pertaining to GST/ Central Excise/Service Tax, Interest, Fine, Penalty etc. and payments having been made by the party in a voluntary manner after accepting their liability.

3.4. In case of Advance Reward to the Departmental Officer, in addition to the documents mentioned at Para 3.1, the following documents should also be enclosed:

- (i) AE-II report along with the roles played by the officers.
- (ii) Adjudication Order/ any further Order in Appeal confirming the demand in favour of the Department.
- (iii) A certificate regarding there being a reasonable chance of confiscability/ infringement/ evasion, as the case may be, being established and sustained in appeal/ revisionary proceedings.
- (iv) A certificate regarding deposit of the amount of government dues pertaining to GST/ Central Excise/Service Tax, Interest, Fine, Penalty etc. and payments having been made by the party in a voluntary manner.

3.5. In case of Final Reward to the Departmental Officer, in addition to the documents mentioned at Para 3.1, the following documents should also be enclosed:

- (i) AE-II report along with the roles played by the officers.
- (ii) A certificate in respect of acceptance of the final order passed by the Adjudication Authority/CESTAT/Courts/Settlement Commission etc., leading to conclusion of proceedings in the case and the case attaining finality in favour of the Department.
- (iii) Adjudication Order/ any further Order in Appeal confirming the demand in favour of the Department.
- (iv) A certificate regarding deposit of the entire government dues pertaining to GST/ Central Excise/ Service Tax, Interest, Fine, Penalty etc. and payments having been made by the party in a voluntary manner after accepting their liability.

3.6. All the above referred certificates should be signed by the concerned Pr. ADG/ ADG/ Pr. Commissioner/ Commissioner.

4. Also kind attention is invited towards the above letter dated 17.11.2017 (Copy enclosed) issued vide F.No. 13011/01/2013-Cus(AS), from the Commissioner (RI & I), Anti-Smuggling Unit, CBIC, Department of Revenue, Ministry of Finance, which mentions that in deserving cases, Reward Committees may choose to sanction final reward without recovery of fine penalty, if deemed fit, after examining that adequate efforts have been made to recover fine/penalty.

4.1 In this regard, it is to inform that DGGI and GST Zones may follow the same regarding the GST/Central Excise/Service Tax cases, after taking an Undertaking by the officers and informers and employing other safeguard measures to avoid any future complications and reward claims. However, it must be ensured that all such cases are effectively monitored for fine/penalty even after the sanction of final reward.

5. As a one-time measure, officers incharge of the 335 J register shall review the register and put up the list of all ripe cases for reward proposal, so that the same can be put up to the respective Reward Committees. The review of the 335J register should be done on **quarterly basis** in order to streamline the reward disbursal process.

6. This issues with the approval of Pr. Director General, DGGI, New Delhi.

Yours faithfully,

Manish Kumar Yadav
10/03/06
(Manish Kumar Yadav)
Deputy Director (Inv.)