



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE  
No.1, WILLIAMS ROAD, TRICHIRAPALLI – 620 001.

GENERAL CIRCULAR NO.: 01/2009 - CE.

Dated: 16.1.2009.

Sub:- C.Ex. – Communication of Board's F.No.224/37/2005-CX.6 dated 24.12.2008 regarding Duties, functions and responsibilities of Range Officers and Sector Officers - Reg.

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Copy of Board's F.No.224/37/2005-CX.6 dated 24.12.2008 regarding Duties, functions and responsibilities of Range Officers and Sector Officers is communicated herewith for information, guidance and necessary action.

( Issued from file C.No.C.No.IV/16/04/2008-C.Ex. Pol.)

Sd./-  
( A. RAJENDRAN )  
ASSISTANT COMMISSIONER (T)

To  
As per mailing list.

Copy of Board's F.No.224/37/2005-CX.6 dated 24.12.2008.

**Subject: Duties, functions and responsibilities of Range Officers and Sector Officers- reg.**

**Sir,**

The functions, responsibilities and duties to be performed by Range Officers and Sector Officers under the Central Excise Act, 1944 and the rules made thereunder are given in various instructions/ manuals issued by the Board from time to time. However, with a view of consolidating these duties at one place, a detailed list of duties is prepared and enclosed with this letter. This duty list contains work relating to registration, scrutiny of returns, export of goods, audit, etc. A duty list regarding work relating to EOUs and Private Customs Bonded Warehouses shall be issued separately.

2. This duty list is only indicative and not exhaustive. The Inspector/Sector Officer is required to assist Superintendent/ Range Officer in all range work and both are jointly responsible for all functions. Range Officer will be responsible for the discipline and general supervision over the officers placed under him. It is the responsibility of the Range Officer to ensure that all the Sector Officers carry out the prescribed functions properly. It would be the duty of the Divisional Officer to supervise and to ensure that the duties are performed by SO and RO as per the instructions. Further, both Sector Officers as well as Range Officers can be assigned any other work by their supervisory officers in addition to the work mentioned in the duty list.

3. It may be noted that the provisions of statutes, rules, notifications, circulars and instructions shall prevail over the entries made in the duty list. Further, the detailed instructions as contained in the CBEC's Central Excise Manual, Cigarette Manual, Audit Manual, Return Scrutiny Manual (which is likely to be published shortly), etc. should also be followed.

4. The duty list may be circulated to all the field formations. A feedback may also be given to the Board regarding the duty list, in case there are any suggestions regarding the entries made in the duty list.

Yours faithfully,

(Rahul Nangare)

Under Secretary to the Government of India

**LIST OF DUTIES, FUNCTIONS AND RESPONSIBILITIES OF  
RANGE OFFICER AND SECTOR OFFICER**

S.NO	Subject	Sector Officer's Duties	Range Officer's Duties
<b>1. Registration under Central Excise :-</b>			
1.1	Post facto verification of the genuineness of address and declared premises for registration of manufacturer, delaler, 100% EOUs and warehouse within five working days.	To assist the Range Officer for verification.	He will verify the genuineness of the address and declared premises along with Sector Officer within 5 working days of receipt of duplicate copy of application for registration along with copy of Registration Certificate. He will also verify the documents to ascertain whether the premises is owned, leased or rented and this information is to be included in the verification report which will be useful at the time of recovery of arrears if any.
1.2	Preparing/updating Assessee's profiles in computer database on the basis of information contained in Registration Application.	Entering /Feeding the information in compute for developing assessee's profiles within 5 working days of receipt of registration certificate as per the format given in Annexure 'B' of Central Excise Audit Manual, 2008. It should be updated continuously also.	To verify & certify the correctness of assessee's profiles.
1.3	Sending report of major discrepancies/deviations noticed during verification, such as fake address, non-existence of factory, non-existence of manufacturing facility etc. to the Divisional Office.	To prepare and submit the report to the Range Officer.	To verify and forward the report to the Divisional Asst. / Dy. Commissioner within 3 working days of detection of such shortcomings.
1.4	Database of Temporary Registration Numbers with details of steps taken to convert them to 15 digit registration numbers.	To keep record of all Temporary Registration Numbers.	To take steps to convert Temporary Registration Numbers to 15 digit PAN based Registration Numbers.

1.5	Receipt of declaration of stoppage of certified activity.	To receive the declaration and certify the correctness of the declaration and that no government dues are pending against the registered person and that no case is pending against the registered person. Make relevant entries in records and submit the application of the Range Officer.	To certify the correctness of the declaration as reported by S.O and forward the same to the Asst./Dy. Commissioner within five working days of its receipt for cancellation of Registration Certificate. He will also recommend for audit of the unit immediately after surrender of registration.
1.6	Receipt of intimation about loss of Registration Certificate.	To enter the details in records, verify the same and submit to the Range Officer.	To forward the application within three working days of its receipt to the jurisdictional Asst/ Dy. Commissioner for issue of a duplicate Registration Certificate.
1.7	Record of details of electronically maintained records or returns, invoices or other documents, using computer.	This fact be prominently indicated in the assessee's profiles.	To verify this fact as indicated in the assessee's profiles.
<b>2. Scrutiny of Returns :-</b>			
2.1	Scrutiny of ER-1/ER-2/ER-3 Returns.	To ensure that these returns are entered in data base. To carry out preliminary scrutiny of ER-1/ER-2/ER-3 Returns within a fortnight of receipt & submit the same to the Range Officer along with his observations. The preliminary scrutiny is to be carried out on the basis of guidelines/instructions contained in Return Scrutiny Manual.	To ensure data entry of returns and preliminary scrutiny of returns by the S.O. as per the guidelines/instructions contained in the Return Scrutiny Manual. He should also take necessary action for recommendation of units for detailed scrutiny and to carry out detailed scrutiny as per guidelines/instructions contained in Return Scrutiny Manual.
2.2	Cases of default in duty payment discovered through ER-1/ ER-2/ER-3 Returns.	To enter the details of default in the register and submit report to the Range Officer.	To verify the default cases, as reported by the Sector Officer, and initiate recovery proceedings. He will also furnish the report of defaulters to AC/DC. Further, in case of default for more than 30 days, the RO has to enforce the provisions contained in sub-rule 3(A) to Rule 8 of CER,2002.
2.3	Completion of scrutiny of returns.	Each Return, selected for detailed scrutiny, to be endorsed that the same has been subjected to scrutiny and found in order. Shortcomings, if any, be specified alongwith action initiated.	To record the fact of completion of scrutiny on all copies of the return and also details of action initiated for shortcomings noticed.
2.4	Maintenance of Scrutiny Register specified under Return Scrutiny	To enter the details of all Returns in the Scrutiny Register.	To certify the entries in Scrutiny Register every month.

	Manual.		
2.5	Submission of certificate of completion of scrutiny of Returns to the Divisional Asst./Dy. Commissioner along with a statement of ER-1/ER-2,ER-3 Returns scrutinized.	To prepare statements of ER-1/ER-2,ER-3 Returns scrutinized and submit report to Range Officer.	To ensure accuracy of the statement and forward the required certificate to AC/DC within 15 days of the due date prescribed for completion of scrutiny.
2.6	ER-7 Return	To maintain registers. To compare the annual capacity declared by a unit and the actual production reported as per ER-1/ER-2/ER-3 returns filed. To report the abnormal variations to R.O.	To ensure analysis and submit report to AC/DC for abnormal variation cases immediately. If permitted by AC/DC, to verify the machines and its capacity by visiting the unit.
2.7	ER-5 & ER-6 Return	To ensure these are filed by all eligible assesseees. To examine the return to confirm that details given are correct. To compare input/output ratio declared by the unit matches with other units manufacturing similar goods or as per SION issued by DGFT.	To monitor scrutiny of returns by S.O. In case of non filing of returns, submit draft SCN to AC/DC. Report the cases where abnormal variations are noticed.
2.8	Record of Cenvat invoices received for verification from other Ranges.	To maintain proper record of all such invoices and submit verification report to Range Officer within five days of receipt.	To certify the verification report as prepared by the Sector Officer and forward to the concerned Range within seven days of receipt
2.9	Receipt of Annual Financial Information Statement in ER-4.	To enter the details in data base, to carry out study/analysis of information provided in the return as per detailed guidelines given in the Annexure 'M' of the Central Excise Audit Manual, 2008.	To ensure that ER 4 return is studied/analysed by the S.O. and to examine the report of the Sector Officer and forward copies of ER-4 to Audit & Preventive Branches.
2.10	Scrutiny of Dealers' Returns	To carry out scrutiny as per the guidelines/instructions given in the Return Scrutiny Manual.	Complete the scrutiny and endorse a certificate to this effect on each copy of the Return.
2.11	Provisional Assessment Register	To enter the details in provisional assessment register, enter the bond amount and ensure that corresponding securities are sufficient to cover the differential duty. To keep track of the validity of bonds, sureties and securities. To verify the documents produced for finalization of Provisional assessments and quantity the duty to be paid and certify for its accuracy and put up to R.O. for further check and submission to AC/DC.	To verify the details as reported by Sector Officer and ensure that Bond amount is sufficient to cover the differential duty. To keep track of the validity of bonds, sureties and securities, if any.
<b>3. Export of goods (including exports to Nepal and / or Bhutan):-</b>			
3.1	Details of annual letter of undertaking furnished	To enter the details in the relevant register. To verify the	To verify the register on monthly basis.

	by the manufacturer-exporter and accepted by the Dy./ Asst. Commissioner.	validity period of L.U.T. (one year) of exporters and report to R.O. for taking action for execution of fresh LUT.	
3.2	Details of Bond B 1 furnished by merchant exporters / manufacturer-exporters and accepted by the Dy. / Asst. Commissioner.	To enter the details in relevant records.	To verify the register on monthly basis.
3.3	Monitoring of exports made under bond procedure through self debit / credit by exporter.	To enter the details in relevant records and monitor the debit/credit entries as per departmental guidelines.	To verify compliance with relevant procedures for each clearance. Ensure that proof of export has been submitted by the exporter within prescribed time. Monitoring to be done at the time of each export.
3.4	Compliance with the conditions of the letter of undertaking and the procedure for "acceptance of proof of export" by manufacturer-exporter.	Verify records to ensure compliance with the conditions of letter of undertaking and submit report to the Range Officer.	Verify the report of the Sector Officer and initiate action for recovery of duty in case of default.
3.5	Details of CT-1 certificates	To maintain details of CT-1 certificates obtained by merchant-exporters for procuring goods from a factory or warehouse. To identify the cases wherein proof of export not submitted and report to RO for initiating action for recovery of duty.	To verify on regular intervals. Ensure that all the goods procured by merchant-exporter have been exported and proof of export submitted as per Rules.
3.6	Examination and sealing of export consignments under Central Excise Seal.	On being deputed by the Range Officer visit the specified premises for examination and sealing of export consignments and prepare examination report as per relevant departmental instructions. Duly completed examination report must accompany the export goods as per instructions / circulars on the subject.	To depute the Sector Officer or himself carry out the process of examination and sealing as per relevant departmental instructions. To ensure that in the case of free shipping bills, the assessee has to mandatorily opt for self sealing of export consignment in view of Board's circular No. 860/18/2007-CX dated 22.11.2007.
3.7	Verification of ARE-1/ARE-2 for export of goods.	To verify the identity of the export goods and also verify the particulars of assessment and correctness of duty paid or payable indicated on ARE-1/ARE-2.	He may also verify the identity of the export goods and particulars of assessment on random basis. Ensure compliance with the procedure specified in Notification. No. 19/2004-CE (NT) dated 19.9.2001 or in Notification No. 42/2001-CE (NT) and any other relevant notification / circular.
3.8	Intimations of goods	To receive the intimation, enter	To ensure that at least 5% of

	cleared for export under Bond but not actually exported and received back in the factory of manufacture.	the details in relevant records and carry out verification with the permission of the Range Officer.	such intimations are verified by the Sector Officer and / or Range Officer.
3.9	Recovery proceedings in case of failure to produce the proof of export in the prescribed manner.	To submit report to Range Officer for demand of duty and prepare draft Show Cause Notice, where ever required.	To initiate proceedings on receipt of report from Sector Officer and send draft SCN, if required, to the competent authority.
3.10	Receipt of Monthly Statement (Annx.19 ) or quarterly statement( Annx. 20) as per Chapter 7 Part-III 3.3.1 of the Central Excise Manual, filed by the exporter.	To maintain the details on the basis of monthly/quarterly statement and initiate necessary action where proof of export not submitted within the prescribed time limit.	To monitor the monthly/quarterly statements and initiate necessary action where proof of export not submitted within the prescribed time limit.
3.11	Record of units availing the procedure under the Central Excise (Removal of goods at Concessional Rate of Duty for manufacture of excisable goods) Rules 2001.	To maintain proper records and ensure proper procedure is followed. To scrutinize the monthly return filed in this regard and to monitor whether goods procured are used for specified purposes.	To monitor records periodically and ensure compliance with rules and prescribed procedure.
3.12	Record of exporters as per Circular No. 579/16/2001-CX. Dated 26.6.2001(warehousing provision) issued under Rule 20.	To maintain proper records and ensure proper procedure is followed.	To monitor records periodically and ensure compliance with rules and prescribed procedure.
3.13	Maintenance of Exports Register and details of the ARE-1/ARE-2.	To maintain Exports Register and allot serial number on ARE-1/ARE-2 received.	To verify the Register on regular intervals.
3.14	Exports under DEEC, DEPB and Drawback	To examine and verify export goods as and when deputed by the Range Officer.	To examine and seal the consignments and sign the documents and ensure strict compliance with relevant departmental instructions.
<b>4. Show Cause Notices and duty demands:-</b>			
4.1	Issue of Demand-Cum-Show Cause Notice in accordance with Sec 11A of the Act for recovery of duty not paid / short paid.	To prepare draft demand –cum-show cause notice and submit to the Range Officer.	To finalise the draft of demand-cum-show cause notice and send it along with relevant document to the Divisional Asst./Dy. Commissioner. To ensure that the draft of demand-cum-show cause notice reaches the competent authority well before the prescribed limitation period.
4.2	Unconfirmed Demands Register and 335 J Register.	To maintain Unconfirmed Demands Register and 335 J Register on regular basis. Registers must be updated without any delay.	To verify the registers on regular intervals and certify with signatures. The registers must be reviewed at least once a month.
4.3	Relied upon documents	All relied upon documents	To ensure that proper

	and SCN.	should be referred to in the SCN while preparing the draft SCN. Copies of all relied upon documents should accompany the draft SCN.	reference to all relied upon documents is incorporated in the draft SCN before submission to the competent authority.
4.4	Return of unrelayed upon documents.	After issue of SCN, all unrelayed upon documents must be returned to the person from whom it was received, within 15 days of issue of SCN.	To ensure that all unrelayed upon records are returned in time.
<b>5. Remission of duty and destruction of goods :</b>			
5.1	Applications / intimations received regarding excisable goods lost or destroyed by natural causes or by unavoidable accident or claimed as unfit for consumption or for marketing, at any time before removal from the factory.	To maintain proper record of all such applications / intimations and immediately submit the same to the Range Officer. To carry out verification on being deputed by Range Officer and prepare and submit verification report.	To verify the details by himself or through the Sector officer and forward the application/intimation along with the verification report to the Divisional Asst./Dy. Commissioner. To ensure that verification is carried out at the earliest on receipt of such applications / intimations.
5.2	Remission of duty and destruction of goods.	To verify the details as provided in Chapter 18 of the Central Excise Manual and submit report to Range Officer.	To examine the report and take action as per relevant instructions on the subject.
5.3	Supervision of the actual process of destruction of excisable goods on which duty has been remitted by the competent authority and	As permitted by the competent authority supervise destruction of goods, where duty involved is less than Rs.5000/-, submit report to Range Officer. The officer supervising destruction must also send a certificate to his immediate superior, countersigned by the factory manager immediately after destruction of the goods. To ensure compliance with all relevant instructions.	To supervise destruction of goods involving duty of more than Rs.5000/- but not exceeding Rs.20,000. The officer supervising destruction must also send a certificate to his immediate superior, countersigned by the factory manager immediately after destruction of the goods. To ensure compliance with all relevant instructions. To forward the reports to the Asst./Dy. Commissioner.
<b>6. Audit Compliance :</b>			
6.1	Audit Registers for CERA objections and Internal Audit objections.	To enter the details in the relevant Audit Register immediately on receipt of audit reports. To prepare and submit reply to Range Officer.	To ensure that replies to audit objections are sent within one month of receipt of the audit report. The R.O. must review Audit Register on monthly basis.
6.2	Demand SCN bases on admitted CERA objections and Internal Audit objections.	To prepare demand Show Cause Notice and submit to the Range officer within 20 days of admitting audit objection.	To examine the details of draft SCN and forward to Asst./Dy. Commissioner within one month of the receipt of the audit report.
6.3	Protective demands on the basis of CERA objection not admitted. The matter should be immediately referred to	Examine CERA objections within 20 days of receipt and submit reply with a clear recommendation, along with relevant instructions or circulars	Examine the issue and send report on proposed action, in line with the relevant instructions or circulars issued by the CBEC, to the

	the higher officers.	issued by the CBEC to the Range Officer. Protective SCN (even for objections not admitted) must be submitted for issued by competent authority.	Divisional Asst./Dy. Commissioner within one month of the receipt of the audit report. Ensure issue of protective SCN.
6.4	Closure of audit paras	On receipt of intimation of closure of paras of IAR/CERA points, details to be entered in the concerned registers with references.	To monitor/verify the entries pertaining to closure of paras.
<b>7. Confirmed demands and recovery of arrears of revenue :-</b>			
7.1	Receipt of Adjudication Orders.	To enter the details in confirmed demand register and 335-J and take action as per guidelines and initiate Action for recovery of arrears of revenue as per guidelines specified in chapter 18, Part-III of the CBEC' s Central Excise Manual.	Ensure correctness of entry in the register. The registers should be reviewed every month and a certificate to this effect be endorsed while preparing monthly abstract in the registers.
7.2	Issue of letters for recovery of arrears after expiry of appeal period.	To prepare demand letter for recovery of arrears of revenue within 5 days of expiry of appeal period and submit to RO.	To issue letter for recovery of arrears of revenue within 7 days of expiry of appeal period.
7.3	Record of appeals preferred by assesses.	To make entry in the appeal register and confirmed demand register as soon as a copy of such appeal is received in Range Office. To prepare draft para-wise comments on the appeal filed by the assessee.	To ensure regular upkeep of registers through monthly review of records. To finalize draft comments and forward them to AC/DC.
7.4	Action for recovery of arrears where appeal is not decided within six months from the date of stay granted by the Tribunal.	To keep record of all such cases and submit details to Range Officer for further action.	To initiate action for recovery.
7.5	Record of appeals preferred by the department.	To maintain record of all such appeals.	To monitor the progress of appeals and ensure timely submission of information required by the appellate authority.
7.6	Vacation of stay obtained by assesses.	To maintain details of all cases of stay given in favour of assesses.	To examine all stay orders and recommend further action to higher authorities for vacation of stay.
7.7	Recovery of arrears under Section 11 of the Central Excise Act.	To initiate process of recovery of arrears as per procedure laid down in Chapter 18, Para III of the Central Excise Manual.	To ensure initiation of process within one month from the due date of payment of duty.
7.8	Recovery of arrears of revenue by invoking provisions of Section 142 of the Customs Act, 1962 as made applicable to Central Excise under Sec.12 of the Central Excise	To assist the Range officer for initiating action under Section 142 of the Customs Act and collect all possible details of properties / Assets of the assessee from the relevant authorities, banks or any other appropriate body/ institution.	To initiate action for recovery under Sec. 142 of the Customs Act, 1962 and provide all details to tax recovery unit or other appropriate Unit in Division / Commissionerate.
7.9	Information about	To keep abreast of any	All such information received

	assesses owing arrears of revenue.	development regarding closure or transfer of operations by assesses against whom arrears of revenue are outstanding and inform all such relevant development to the Range Officer.	directly or through Sector Officer be immediately conveyed to the Divisional Asstt. / Deputy Commissioner
7.10.	Write off of irrecoverable arrears.	To identify such cases after making inquiries about the properties of defaulters and prepare recommendations for write off of irrecoverable arrears.	To process the cases fit for write off and submit report to AC/DC.
7.11	Provisional attachment of property	To identify cases (after issue of SCN), which are fit for invoking the provisions of section 11DDA of the Act as per instructions contained in Circular No. 874/12/2008-CX. dt. 30-6-2008 and initiate necessary action in this regard.	To recommend such cases to the AC/DC.
<b>8. Monitoring of revenue collection:</b>			
8.1	Revenue monitoring on monthly basis	To maintain revenue statistics of all units for monitoring growth / changes in PLA and Cenvat. To examine production trend as compared to last year and its relevant impact on revenue behaviour.	To continuously analyse trends of production, price behaviour and duty paid on order to detect any leakage of revenue. To analyse cases of abnormal increase in CENVAT availment and to take necessary action. Any anomaly noticed should be immediately brought to the notice of the Divisional AC/DC.
<b>9. Budget related matters:</b>			
9.1	Study of implications of budget proposals	To identify units/commodities, affected by the budget proposals and estimate the revenue implications. In case of changes in rates of duty, the assessee may also be informed, as far as possible.	To examine the report submitted by S.O.
9.2	Budget related Reports required by the Board (Tax Research Unit).	To compile the reports.	To ensure accuracy and timely submission of reports.
9.3	Survey of new assesses as per budget proposals.	To obtain lists of factories from other agencies and by survey and prepare information about potential assesses.	To take initiative in locating potential assesses in the light of budget proposals.
<b>10. Units under physical control (cigarette factories):</b>			
10.1	Physical Presence	To be present in the factory to ensure that no goods are removed without his authorisation.	To ensure that he/ Sector officer or both are present in the factory round the clock. He must ensure that the S.O. should not leave the factory without reporting of subsequent officer.
10.2	Assessment of duty before removal, Survey Book in prescribed form, Supervision of operations in the cut-	To assess the duty before removal of goods as per procedure given in Cigarette Manual. The other duties to be	To assess the duty before removal of goods as per procedure given in Cigarette Manual. The other duties to be

	<p>tobacco store, manufacturing room or manufacturing hall, finishing and packing and clearance, Examination of finished goods in storeroom, To maintain following records as prescribed in the Cigarette manual..</p> <ol style="list-style-type: none"> <li>1. Appendix A- Blending &amp; Cutting Account</li> <li>2. Appendix B- Cut Tobacco Store Account</li> <li>3. Appendix C- Cigarette Manufacturing Account</li> <li>4. Appendix D- Packing Account</li> <li>5. Appendix E- Waste Cigarette Account</li> <li>6. E.B.4. – Daily entry Book</li> <li>7. Appendix F- Reconciliation Register</li> <li>8. Appendix G- Quarterly return</li> </ol> <p>Periodical returns submitted by the manufacturer, Record and disposal of waste cigarettes and waste tobacco, Receipt back of finished goods cleared on payment of duty, Other items of work.</p>	performed as per the instructions contained in Cigarette Manual.	be performed as per the instructions contained in Cigarette Manual.
<b>11. Units manufacturing commodities notified under section 3A of the Act(Pan Masala etc.):</b>			
11.1	To verify number of machines, type of machines, nature of product manufactured, capacity etc.	On receipt of application form, as per direction of Supdt./AC/DC, he should verify correctness of details given in the application form.	To verify the details of machines etc. given in the application form, as per directions of AC/DC or instructions issued. To submit the report to AC/DC within time limit prescribed.
11.2	Sealing of machines	On receipt of intimation for closure of machines, to seal the machines, as per directions of R.O. and submit report of sealing on same day. To enter the details of sealing in the register.	To supervise the sealing as per directions/instructions issued. To verify report submitted by S.O. and countersign on the report and register with the date.
11.3	Monitor duty payment	To ensure payment of duty by the due date. In case of non-payment, to inform the R.O. immediately.	To monitor duty payment by assessee by due date. In case of non-payment, take action and inform AC/DC.
<b>12. Maintaining Range Records:</b>			
	Maintenance of Range records, such as:	To maintain records / registers and update them periodically and	To assign work to Sector Officers and ensure that

<ol style="list-style-type: none"> <li>1. Register of Inward Dak received in the Range and Dispatch of Dak from the Range.</li> <li>2. Record of Misc. Information regarding Jurisdiction (335-C)</li> <li>3. List of Registered assesses (335-D Register)</li> <li>4. Records of Inspection (335-O Register)</li> <li>5. Provisional Assessment Register</li> <li>6. Records of Files, manual and other documents (335-N Register)</li> <li>7. Register of Scrutiny and Revenue Realization</li> <li>8. Record of overtime application received and fee recovered.</li> <li>9. Record of Export under claim of Rebate.</li> <li>10. Record of Export under Bond (based on ARE-1/ARE-2) received.</li> <li>11. Register showing comparative figures of Revenue of last 3 years.</li> <li>12. Register Showing the position of demands in arrears (Confirmed demand and Unconfirmed demand Register)</li> <li>13. Record of Refund/Rebate</li> <li>14. Record of in Bond movement</li> <li>15. 335-J Register of offence and penalties</li> <li>16. Record of Bonds and Power of Attorney (335-P Register)</li> <li>17. Record of Call book cases</li> <li>18. Register of CT-3 and procurement certificate.</li> <li>19. Record of Appeal and Revision Application and Legal cases.</li> <li>20. Record regarding Remission / abatement of duty.</li> <li>21. Record of Fire Accidents.</li> <li>22. Record of Duty paid under protest.</li> <li>23. Record of samples drawn</li> <li>24. Record of Audit objections – IAR/LAR</li> </ol>	<p>prepare monthly abstract of each one and submit to Range Officer with dated signatures.</p>	<p>records are to examine the records / registers on monthly basis and append a certificate to that effect on all registers.</p>
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	25. Record of Exporter and 100% EOU 26. CT-3 Pre Authentication Register 27. Default Register 28. Calendar of Returns. 29. Record Export to Nepal. 30. Guard File of Trade Notices. 31. Special watch register. 32. Dead stock Register. 33. Casual Leave Register. 34. Attendance Register of Sepoys.		
<b>13. Computer database:</b>			
13.1	Maintenance of data and records in computers.	To maintain data and records in computers.	To ensure maintenance of data and records in computers and regular updation of the same. To keep back-up of all database in removable storage media.
13.2	Profiles of assesses on computer.	To maintain profile of all assesses on computers.	To ensure proper maintenance of profiles of all assesses.
<b>14. Special procedures and other work:</b>			
14.1	Reconciliation of T.R. – 6 Challans.	To prepare monthly statements of TR-6 Challans received from assessee and reconcile the same with copies of challans received from Bank	To cross check the reconciliation statement prepared by Sector Officer and sent duly signed reports to Asstt./Dy. Commissioner and C.A.O
14.2	Intimation of receipt of duty paid goods received back for repair, remade, or for any other reason in terms of Rule 16 of Central Excise Rules, 2002	To receive the intimation and submit the same to Range Officer and enter the details in the proper register.	To ensure compliance with prescribed procedure.
14.3	Verification of Refund / Rebate claims.	To complete the Scrutiny of Refund/Rebate claims and enter the details in proper records as per the procedure and time limit prescribed in the CBEC's Excise Manual.	To verify Refund/Rebate claims and forward verification report, to the AC/DC, as per procedure and time limit prescribed in the CBEC's Central Excise Manual.
14.4	Verification for Brand Rate of Drawback.	To conduct verification within 5 working days and submit report to Range Officer.	To examine the report of Sector Officer and forward the same to AC/DC within 15 days of its receipt.
14.5	Statutory intimations submitted by the assesses	To maintain proper record of all statutory intimations received from assesses.	To monitor the work of Sector Officer.
14.6	Payment of duty under protest.	To enter the details in proper records and submit report to Range Officer.	To ensure compliance with prescribed procedure and conditions.
14.7	Periodical verification	To maintain proper record of	To undertake periodical

	of surety Bond and Bank Guarantee.	surety Bonds and initiate periodical review to avoid expiry of the same. To maintain proper record of Bank Guarantees and initiate periodical review to avoid expiry of the same.	verification of Bonds and Bank Guarantees as per Chapter 14, Para 11.1 of CBEC's Central Excise Manual.
14.8	End-use based Customs Bonds	To maintain proper record of all such bonds and ensure compliance with end-use conditions.	To ensure compliance with end-use conditions and initiate necessary action for failure to comply with such conditions.
14.9	Register of units availing General SSI Exemptions.	To maintain register of units availing General Exemptions based upon declaration filed.	To supervise the work of Sector Officer.
14.10	Drawal of samples of manufactured goods or inputs to ascertain correct identity or classification or eligibility of any exemptions.	To draw the samples as provided in Chapter 11 of CBEC's Excise Manual and enter the details in proper register.	To ensure prompt response and compliance with prescribed procedure.
14.11	Reply to applications, letters and requests made by the assesses.	To receive applications, letters and requests made by the assesses and prepare reply for R.O.'s approval within 5 days of its receipt.	To examine the matter and issue reply within 10 days and ensure that the same is recorded in Receipt Register and Dispatch Register.
14.12	Periodical Reports.	To keep a calendar of all periodical reports and prepare periodical reports as per the calendar.	To ensure correctness and timely dispatch of all periodical reports.
14.13	Miscellaneous and adhoc reports.	To prepare miscellaneous and adhoc reports as and when required by higher formations.	To verify correctness of report and ensure timely submission.
14.14	Help and assistance sought by assesses in relation with tax compliance.	To extend all possible help and assistance sought by assesses in relation with tax compliance.	To extend all possible help and assistance sought by assesses in relation with tax compliance.
<b>15. Other duties and functions:</b>			
15.1	Any other duties and functions specified under the relevant statutes, rules, notifications, circulars and departmental instructions.	To carry out duties and functions as mandated under the relevant statutes, rules, notifications, circulars and departmental instructions.	To carry out duties and functions as mandated under the relevant statutes, rules, notifications, circulars and departmental instructions.
15.2	Any other duties and functions assigned by superior officers.	To carry out duties and functions assigned by superior officers.	To carry out duties and functions assigned by superior officers.
15.3	E-filing and e-payment	To guide the assesseees and monitor e-filing and e-payment	To supervise e-filing and e-payment.
15.4	Customs(Import of goods at concessional rate of duty) Rules, 1996.	To assist R.O. to undertake the physical verification of stock imported under the scheme immediately on receipt of information of receipt of the said goods by the manufacturer-importer.	To visit the unit and undertake the physical verification of stock imported under the scheme immediately on receipt of information of receipt of the said goods by the manufacturer-importer.

15.5	Maintenance of trade notices, circulars, tariff books, ELT and Manuals.	General maintenance.	Periodical review.
15.6	Publication of names of defaulters	To identify cases and initiate action in terms of section 37E of the Act as per instructions contained in Circular No. 849/7/2007-CX., dated 19-4-2007	To monitor the action to be taken in this regard.
15.7	Any other work assigned by superior officers.	Any other work assigned by superior officers in addition to work mentioned in this list.	Any other work assigned by superior officers in addition to work mentioned in this list

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