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जीएसटी एवं केन्द्रीय उत्पाद शुल्क
आयुक्त का कार्यालय, तिरुच्चिरापल्ली-1
20 MAR 2020
OFFICE OF THE COMMISSIONER OF
GST AND CENTRAL EXCISE, TIRUCHIRAPPALLI-1

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जी एस टी & केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय

नं1 विलियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्ली-620 001

OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE
NO.1 WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPPALLI - 620 001.

C. No. II/39/12/2019-Vig.

Date: 20.03.2020

STANDING ORDER No.01/2020-Vig.

Office orders issued by the Deputy / Assistant Commissioners for allocation of work among Superintendents / Inspectors at the Range level was taken up for a system study; the objective was to examine the contents of such Orders with reference to their coverage regarding the duties, roles and responsibilities, to be performed by Range Officers. Yet another objective was to verify, whether such Work allocation orders are adequately reflecting the continuously evolving and changing work profile of the Superintendents/ Inspectors, at the Range level. As a result of the study, the following guidance is issued to the Deputy/Assistant commissioners of the GST & Central Excise Divisions, so that they include these duties, roles and responsibilities, while preparing the Work allocation order for Superintendents / Inspectors, at the Range level. It is expected that this guidance on work allocation, for the Range level officers, will strengthen revenue augmentation efforts and also improve the standard and quality of service provided to taxpayers:

“(i) The following instructions should be meticulously followed by all the officers while discharging their duties as Range Superintendent / Inspector:

- a. The officers shall maintain a complete list of all the GST Registrants falling under the jurisdiction of their respective Ranges and monitor their compliance behaviors including GST payment and return filing; compliance of Top 200 taxpayers must be monitored on priority and action must be taken in accordance with the law, to augment revenue; work relating to the GST Registration, like amendments, suo moto cancellation/ on-request-cancellation, etc., must be carried out in accordance with the GST law. Taxpayers must be reminded by email/sms, about the due date for Return filing, in a polite and courteous manner. In communications issued to taxpayers, Document Identification Number (DIN) must be affixed. Grievances of the taxpayers must be immediately attended to, as per the instructions, under the guidance of the Divisional Deputy/Assistant Commissioner.*
- b. The officers shall verify the various GST Returns filed by the GST Registrants based on the instructions issued by the CBIC, from time-to-time; verifications as instructed by the DGARM must be given top priority; the officers shall monitor the filing of various GST Returns and in case of non-filers, action shall be taken for issue of notice as per the law. In this regard, the Standard Operating Procedures stipulated Board’s Circular No.129/48/2019-GST shall be adhered to.*
- c. The officers shall study and examine the revenue trends by way of comparison of various GST Returns, Cash/Credit Ledgers, E-way bills; Inward and outward supplies, exports and refunds and shall initiate action for recovery of tax arrears and for notices demanding interest on delayed payment of tax, wherever required.*
- d. Verification of documents with regard to refund claims filed by the taxpayers, as assigned by the Divisional officer, shall be completed in a time bound manner and report submitted to the Refund Sanctioning Authority.*

- e. *The Range officer shall maintain an updated list of all cases of arrears of revenue and shall co-ordinate recovery action with the Divisional office, for realization / liquidation of arrears.*
- f. *The officers shall be responsible for maintenance of GST Seva Kendra attached to the Range Office and provide guidance to the taxpayers on tax compliance. Basic amenities must be made available to the taxpayers visiting the GST Seva Kendra. Incidence Register and Feedback Register must be maintained, update with all details. Every Wednesday after-noon, 'meet-the-taxpayer' program must be organized in the GST Seva Kendra, to create awareness on the latest changes in the GST law and procedure.*
- (ii). *Coming to central excise and service tax, all records and registers must be updated regularly; court / tribunal / appeal / call book cases must be monitored in coordination with Headquarters Legal & Review section/Division; Review & Correction of legacy Returns, Reply to Audit Paras, Third party verifications (based on data from other Government Depts., etc.,) must be given top priority.*
- (iii). *The officers posted in the Divisional office and assigned with the work of Refund shall ensure that the refund claim is processed expeditiously and disposed of within the time limit, as prescribed by the CBIC. The officers assigned with the work of arrear recovery shall maintain a complete and comprehensive list of arrears due to the department and take recovery action in accordance with the law and procedure.*
- (iv). *The Range Officer shall carry out all the tasks prescribed for them, in the GST law, Duties, role and responsibilities prescribed for the Range Officers by the CBIC, from time to time, in its instructions, must be followed. The new Citizens' Charter [January, 2020] and the Service Quality Manual IS 15700:2018 (CBIC-SQM) provide benchmarks/standards for services; Standard Operating Procedures (SOP), Advisories, News Letters, All-in-One Handbook for Range Officers, etc., also provide guidance, from time to time. The above guidance on the role and responsibilities of a Range Officer is*

indicative, but not exhaustive. Range officers are expected to constantly update themselves with knowledge required to efficiently discharge their duties and responsibilities”.

2. All Divisional Deputy/ Assistant Commissioners are instructed to issue work allocation orders, *inter alia*, referring the guidance mentioned above and also monitor the compliance. It is further instructed that a copy of all the Work Allocation Orders is to be marked to the Vigilance Section, Hqrs. Office, Trichy, for record and reference.

U. S. (S. Arokiaraj) 20/6/20
(S. Arokiaraj)
Additional Commissioner

To
The Deputy / Assistant Commissioner of GST & Central Excise,
Trichy -I Division / Trichy-II Division / Thanjavur / Karur / Cuddalore
Divisions.

Copy to the PS to Commissioner of GST & Central Excise, Trichy.