

F.No. 13011/01/2013-Cus(AS)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
(Anti-Smuggling Unit)  
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New Delhi, dated 5<sup>th</sup> October, 2018

To  
All Principal Directors General/Directors General under CBIC,  
All Principal Chief Commissioners/Chief Commissioners of Customs / Customs (Preventive),  
All Principal Chief Commissioners/Chief Commissioners of Customs & CGST,  
All Principal Commissioners/Commissioners of Customs / Customs (Preventive),  
All Principal Commissioners/Commissioners of Customs & CGST,  
Webmaster, CBIC

Madam / Sir,

**Subject: Grant of reward to informers and Government servants – amendments in existing reward guidelines issued vide Circular No. 20/2015 dated 31.07.2015 and as amended vide Circular No. 29/2016 dated 23.06.2016 - reg.**

Kind reference is invited to Reward Guidelines issued vide Circular No. 20/2015 dated 31.07.2015 as amended by Circular No. 29/2016 dated 23.06.2016.

2. Consequent to the introduction of GST, a need was felt to include recovery in cases under CGST and IGST Acts under the Reward Guidelines to ensure their parity with cases booked under the Customs Act, NDPS Act, Service Tax and Central Excise Acts. References were also received in the Board to treat officers of other Government agencies, who play a role in the detection of cases, at par with CBIC officers, irrespective of the fact whether seizure has been effected by these agencies or by officials of CBIC. Further, it was also brought to the notice of the Board that for considering reward proposals of Rs. 50 lakh or more for informers, the composition of the Apex Reward Committee needed to be changed to include any two Principal Chief Commissioners / Chief Commissioners in place of the jurisdictional Chief Commissioners as the latter were mostly stationed out of Delhi and scheduling their meetings with DGRI and DG, GSTI often proved difficult.

3. Accordingly, the following amendments are made in the existing reward guidelines:

i. After Para 2.5, the following Para 2.6 shall be inserted:

*2.6: The provisions of "The Guidelines for grant of Reward to informers and Government Servants, 2015" shall also apply to recovery of dues under CGST & IGST under the provisions of the following Acts:*

*(1) The Central Goods and Services Tax Act, 2017;*

*(2) The Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017;*

*(3) The Integrated Goods and Services Tax Act, 2017;*

*(4) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.*

*Only the recovery of dues under CGST & IGST will be considered for the purpose of calculating the reward amount.*

ii. Para 4.4 of the existing guidelines shall be substituted as follows:

*Government Servants working in other Departments/Agencies such as Police, BSF, Coast Guard, CISF, State GST etc. who play a role in Customs, GST, Central Excise, Service Tax and NDPS cases booked / investigated by the formations and agencies under CBIC may also be considered for sanction of reward. However, only such officers of these Departments/Agencies who hold rank equivalent to the Additional Commissioner of Customs & Central Excise or lower rank, will be considered eligible for sanction of rewards in terms of Para 4.2 & 4.3 above.*

iii. In Annexure B, for sanction of reward of above Rs. 50 lakh to informers, the 'Apex Reward Committee' shall comprise of:

- a) *Principal DGRI/DGRI and any two Principal Chief Commissioners / Chief Commissioners for cases related to Customs Act and NDPS Act; and*
- b) *Principal DGGSTI/DGGSTI and any two Principal Chief Commissioners / Chief Commissioners for cases related to GST, Central Excise and Service Tax*

iv. In the existing reward guidelines, the following words/expressions shall be substituted:

- a) *Central Board of Excise & Customs or CBEC shall be substituted with Central Board of Indirect Taxes & Customs or CBIC;*
- b) *Directorate General of Central Excise Intelligence or DGCEI shall be substituted with Directorate General of GST Intelligence or DGGSTI;*
- c) *Director General of DGCEI shall be substituted with Principal Director General / Director General of DGGSTI*

3. The amended reward guidelines will also be applicable to cases which have not been processed till date. Further, in cases where only advance reward has been recommended by the Committee on or before the date of issue of these amendments in the reward guidelines, whether the advance reward has already been disbursed or pending disbursement, the amended guidelines would be applicable while processing for final reward.

4. Difficulties faced, if any, in the implementation of the amended reward guidelines may be brought to the notice of the Board.

Yours faithfully,

*Rohit* 05/10/18

(Rohit Anand)

Under Secretary to the Government of India