



सत्यमेव जयते

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Special Secretary & Member

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CENTRAL BOARD OF EXCISE & CUSTOMS  
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F. No. DGARM/Tech/Analytics/ 206/2018

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Dear *Colleague*:

Directorate General of Analytics and Risk Management (DGARM) has prepared and shared a large number of Analytical Reports with you. You would have taken action in respect of the identified taxpayers after assessing the efficacy of the insight viz-à-viz the data and local inputs. Needless to say, that effective feedback whether positive or negative is valuable and essential to review and enhance the quality of the reports. It helps in development and calibration of risk parameters incorporated in the analysis for achieving precise and improved results. Astop-gap arrangement, a methodology for sharing feedback was devised and communicated vide DO Letter No. DGARM/Technical/Analytics/206/2018/1174 dated 27.11.2018 of Member (Investigation).

2. It is felt that any such monitoring and feedback system based on periodical reports, need a lot of efforts in collation and usually gets delayed. In order to ease the process of feedback mechanism it has been decided that CBIC – DDM platform will be used for this purpose and GST Commissionerates/DGGI shall be required to upload the feedback on this website. With the introduction of this new system, the action taken by respective CGST Zones/DGGI formation as per the timelines indicated would be collated which can be viewed and monitored by DGARM/CBIC.

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3. Salient features of the new Online feedback mechanism are as follows:

- (a) DGARM will push reports to the Principal DG, DGGI and the concerned Commissionerates. The pushing of the reports directly to the jurisdictional Commissioners is to facilitate prompt action at the field level. Principal DG, DGGI will push the reports received from DGARM to the DGGI Zonal Units or DGGI Headquarters. The DDM System will have a 'Re-assigning option' for re-allocation of a GSTIN, sent wrongly to a user (Commissionerate).
- (b) The feedback system will have drop down menu options for convenience of providing feedback by the users and its subsequent collation. The feedback will be collected in six broad heads, which will be further categorised into various sub-heads, the details of which are attached.
- (c) The Principal Commissioner/ Commissioner/ Principal ADG/ ADG will validate the feedback before uploading and will submit feedback on each of the GSTINs shared under all the reports. In case of any delay, the automated system will provide for sending E-mails/messages for such defaults.
- (d) In cases of detection/recovery, it is proposed to collect the feedback under each of the risk (modus operandi) for supply of goods and services and the user will have an option to upload a document containing the details of the detection made.
- (e) If no feedback is submitted against a GSTIN/PAN, the system itself will auto-populate the feedback as 'under scrutiny for decision whether action is required or not'.

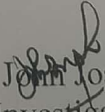
(f) A VIEWtab of Report-wise/GSTIN/PAN wise feedback under various heads/sub-heads including detection/recovery has been provided under various identified risks (modus operandi) separately. This will enable the supervisory officers to monitor the feedback and the pendency at the field level. An option to view will also be available to the Chairman and Members of CBIC, Pr. Chief Commissioners/Chief Commissioners, CGST Zones/DG, DGGI Zonal Units as well as Commissioner (GST-Investigation), CBIC.

4. It is also pertinent to mention that manual feedback mechanism elaborated in DO. No. DGARM/Technical/Analytics/206/2018/1174 shall be operational for submission of reports for the month of December'18. Thereafter the new Online feedback system through the DDM portal shall be operational after uploading of the reports by the DGARM.

5. DGARM will be sharing a User Manual guide regarding feedback mechanism with the field formations shortly to educate the users. In case of any doubt/query, you may contact Sh. G.K.Dixit, Commissioner at Mob No. 9650811221 or Sh. Sanjay Gupta, ADG DGARM at Mob No. 8800347348 or Sh. Sanjay Tewari, DD DGARM at Mob No. 9918056146 or DDM through email at [commr-ddm-cbec@nic.in](mailto:commr-ddm-cbec@nic.in)/[commr-ddm-cbec@gov.in](mailto:commr-ddm-cbec@gov.in).

*With warm regards,*

Yours

  
(Dr. John Joseph)  
Member (Investigation)