To

All Pr. Director Generals/Director Generals
All Principal Chief Commissioners / Chief Commissioners of Customs, Central Goods & Service Tax Zones
All Principal Commissioners/ Commissioners of Customs, Central Goods & Service Tax Zones
The Narcotics Commissioner
Chief Controller of Factories

Sub:- SOP for timely implementation of Final Order passed on conclusion of the disciplinary proceedings-reg.

Sir/Madam,

Kindly refer to Board’s Circular of even number dated 4th April, 2021 seeking compliance report regarding implementation of penalty orders issued by the Board. However, it has been observed that some of the disciplinary proceedings orders issued by Board have not been implemented by the field formations leading to non-compliance, revenue-loss and avoidable litigations. This serious lapse due to alleged acts of commission and omission by the responsible officers amounts to grave misconduct and requires fixing of responsibility.

2. In order to ensure timely compliance of the final orders issued by the Board, it has been decided to place following Standard Operating Procedures (SOP) in place with immediate effect:

a. Field formations should get the final orders and other orders issued by the Ministry (Ad.V) served upon the Charged Officers within fifteen days of issue of such order and forward the original copy of acknowledgement of the official concerned to Ad.V within next 7 days.

b. Field formations should get the final orders implemented within one month of issue of such orders and forward the action taken report to the Ministry within 1 month and one week of issue of such order in the format as attached in Annexure-A(for Group A officers) and Annexure-B (for Non-Group A retired officers).
c. All Pr CCO/CCO will furnish a quarterly report to the CVO, CBIC indicating number of final orders issued by the Ministry, and time taken to implement the same, explaining delay, if any, in the prescribed format as Annexure-C, latest by 5th of the month following the quarter reported.

d. CBIC/Ad.V Section will maintain a register with regard to implementation of penalty orders issued by Board in the format enclosed Annexure-A-1 and B-1. The Register will be submitted to CVO/CBIC in the first week of every month.

3. You are requested to ensure strict compliance of the above SOP.

Yours faithfully,

Encl: As above.

(Mukesh Sundriyal)
Under Secretary to Government of India
Tel: 011-26171184

Copy to:

1. Member (A)  
2. CVO  

For kind information please.
F. No. C-11016/05/2018 - Ad.V
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
(Ad. V Section)

6th Floor, C-Wing, Hudco Vishala Bldg,
Bhikaji Cama Place, New Delhi.
Date the 4th April, 2018.

To

All Director Generals
All Principal Chief Commissioner/Chief Commissioners of Customs, Central Goods & Service Tax Zones
All Principal Commissioner/ Commissioner of Customs, Central Goods & Service Tax Zones
The Narcotics Commissioner
Directorate of Publicity & Public Relations

Subject: Timely implementation of penalty order passed on conclusion of the disciplinary proceedings - regarding.

Sir/Madam,

I am directed to say that recently a case has come to the notice of the Board where a penalty imposed by the Disciplinary Authority (Hon'ble Finance Minister) was not implemented even after a lapse of over 4 years from the date of order. As per Article 77 of the Constitution of India, all the powers of the Union are vested in the President of India. In terms of Rule 5 of Transaction of Business Rules, 1961, the power to impose penalty on a IRS(C&CE) Group A officer is exercised by Hon'ble Finance Minister as the Minister In-Charge. Therefore, non-implementation of the order passed by Hon'ble Finance Minister as disciplinary authority is a serious matter, which tantamount to undermining the authority of the President of India.

2. In order to rule out that penalty orders issued by the Board in respect of IRS(C&CE) Group A Officers and retired Group B & C officers/staff, including erstwhile Group D, are not pending for implementation, all the Directorates/Zones shall furnish a one time report addressed to CVO, CBEC on implementation of all the penalty orders issued by the Board during 01.01.2017 to 31.03.2018, in the format given in Annexure-A & B, so as to reach this office latest by 30.04.2018. Separate reports shall be furnished in the prescribed format (Annexure-A &B) with regard to implementation of penalty orders issued by the Board during the aforesaid period in respect of (a) Group A officers, including retired officers, and (b) retired Group B & C, including erstwhile Group D officers/staff. ADG(Vig)/Pr ADG(Vig) in Zonal units of DGOV will pursue the matter with the respective Directorates/Zones to ensure that the requisite reports are sent to the Board positively by 30.04.2018.
3. In order to ensure that similar lapses are not repeated in future, henceforth a compliance report shall also be furnished by the concerned Directorates/Zones regarding implementation of penalty orders issued by the Board after 01.04.2018 in the format given at Annexure-A & B. All the Directorates/Zones are requested to furnish a compliance report with regard to implementation of such orders within a period of 15 days of receipt of the penalty order in the Directorate/Zone. CBEC/Ad.V shall maintain a register with regard to implementation of penalty orders issued by the Board in the format given in Annexure-A-1 & B-1. The register will be submitted to CVO, CBEC, every month.

4. Similar procedure be adopted in each Directorate/Zone with regard to implementation of orders of disciplinary/appellate/revisionary authority in respect of Group B & C, including erstwhile Group D staff.

Yours faithfully,

(Kabindra Joshi)
Deputy Secretary to the Government of India

Copy to:

1. The Addl. Director General, Directorate General of Vigilance, Customs & Central Excise, Hotel Samrat, Chanakyapuri, New Delhi.

2. ADG(Vig)/Pr ADG(Vig) in all Zonal Units of DGOV – for follow up action and instituting a similar mechanism for implementation of disciplinary order of all serving Group B & C staff in their respective Zones.

3. Jt. Secretary (Admn.), CBEC, North Block, New Delhi.

4. The Web Manager, Dte General of Systems, Customs & Central Excise, New Delhi.

5. Guard File.
### Format for reporting implementation of penalty orders issued by CBEC/Ad.V in respect of Group ‘A’ (serving & retired) Officers

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name &amp; Designation of the Officer</th>
<th>No. &amp; Date of penalty order</th>
<th>Nature of the penalty, in brief</th>
<th>Date on which the order received in the concerned Commissionerate</th>
<th>Date on which the order was served on the CO</th>
<th>Date from which the order was given effect</th>
<th>Date on which implementation of penalty will be over</th>
<th>Date on which entry made in Confidential Roll/APAR of the officer</th>
<th>Date on which entry made in the service book</th>
<th>Whether recoveries, if any, to be affected were reflected in the LPC of the officer at the time of his transfer</th>
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### Annexure ‘A’

### Format for reporting implementation of penalty orders issued by CBEC/Ad.V in respect of Retired Group ‘B’, ‘C’ & ‘D’ (Rule 9 cases)

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name &amp; Designation of the Officer</th>
<th>No. &amp; Date of penalty order</th>
<th>Nature of the penalty, in brief</th>
<th>Date on which the order received in the concerned Commissionerate</th>
<th>Date on which the order was served on the CO</th>
<th>Date from which the order was given effect</th>
<th>Date on which implementation of penalty will be over</th>
<th>Date on which entry made in Confidential Roll/APAR of the officer</th>
<th>Date on which entry made in the service book</th>
<th>Whether recoveries, if any, to be affected were reflected in the LPC of the officer at the time of his transfer</th>
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### Annexure ‘B’
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<tr>
<th>Sl. No.</th>
<th>Ad.V File No.</th>
<th>Name and Designation of Charged Officer</th>
<th>Date of Issue of Final Order</th>
<th>Gist of Order</th>
<th>Date of receipt of Order by Charged Officer</th>
<th>Date of Implementation of Final Order</th>
<th>If not implemented in a month from the date of issue of Order, Reasons for Delay</th>
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