F. No. A-11013/18/2017-Ad.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

New Delhi, the 12th June, 2017.

OFFICE ORDER NO. 07/Ad(I/V)/2017

Subject: Restructuring of Directorate General of Central Excise Intelligence (DGCEI) as Directorate General of Goods & Services Tax Intelligence (DGGSTI)—regarding.

The undersigned is directed to convey the approval of the Competent Authority to rename the Directorate General of Central Excise Intelligence (DGCEI) as “Directorate General of Goods & Services Tax Intelligence (DGGSTI)”.

2. Following, *inter alia*, is the Charter of Functions of the Directorate General of Goods & Services Tax Intelligence:

*Powers & functions of the officers and employees:*

The officers of DGGSTI are empowered to discharge the functions of Central Taxes Officers as well as Central Excise and Customs officers. Their functions and duties are as under:-

(a) Collection, collation and dissemination of intelligence relating to evasion of Goods & Services Tax and Central Excise Duties and Service Tax on an all India basis.

(b) Studying the modus operandi of evasion relating to Goods & Service Tax, Central Excise and Service Tax and to alert the concerned field formations about it.

(c) Studying the price structure, marketing patterns and classification of goods and services in respect of which possibilities of evasion are likely with a view to advising the field formations for plugging the loopholes and to suggest policy measures to the CBIC.

(d) Supplementing and coordinating the efforts of the field formations in investigations in cases of duty/tax evasion wherever necessary.

(e) Coordinating action with enforcement agencies like Central Economic Intelligence Bureau (CEIB), Income Tax, State GST Departments, Enforcement Directorate etc., in respect of cases in which GST including IGST, Central Excise and Service Tax evasion has come to notice.

(f) Investigating offences involving evasion of Goods & Services Tax, Central Excise duty and Service Tax having ramifications in one or more than one Commissionerates/States including investigation of complicated cases selected by the Directorate or entrusted to it by the Ministry.

(g) Having at all times, a complete detailed & up-to-date study of the Taxation Laws and implementation machinery and to have proper appreciation and assessment of possibilities of evasion.

(h) Examining and studying the effects and implementation of various tax concessions, exemptions and relaxations in controls and to make recommendations to the Government from time to time, to ensure that they do not become a source of evasion.

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(i) Maintaining liaison with other Central & State agencies in all matters pertaining to tax evasion.

(j) To function as "Regulator" for Gems and Jewellery sector under the framework of Prevention of Money Laundering Act, 2002.

3. The Directorate General of Goods & Services Tax Intelligence (DGGSTI) shall be headed by a Principal Director General at Delhi who will be assisted by four Directors General, viz. Director General (North), Director General (South), Director General (East) and Director General (West) stationed at Gurugram, Chennai, Kolkata and Mumbai respectively. Its Zonal, Regional and Sub-Regional Units across the country at the places will be decided by the Principal Director General of the Directorate as per the functional requirements.

To,
1. All Principal Directors General/ Directors General/Commissioners in-charge of Directorates
2. All Principal Chief Commissioners / Chief Commissioners
3. All Principal Additional Directors General/ Additional Directors General
4. All Principal Commissioners/Commissioners

Copy for information forwarded to:
1. PS to FM.
2. PS to MOS(R)
3. PS to Secretary (Revenue)
4. PSs to Chairman (EC) /All Members, CBEC.
5. AS (Revenue) / JS (Revenue)
6. All Joint Secretaries and Commissioners in the Board.
8. All PAOs, CBEC.
9. The Manager, Website, DG (Systems & Data Management), New Delhi.

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