

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

New Delhi,

Dated 2018

NOTIFICATION

G.S.R (E) – In exercise of the powers conferred by the proviso to Article 309 of the Constitution and in the supersession of the GSR No. 452(E) dated 14.07.2004, GSR No. 226 dated 06.07.2004, GSR No.730(E) dated 3.11.2004 and GSR No.190 dated 07.06.2004 and in so far as they relate to the post of Tax Assistant for all Directorates except as respect things done or omitted to be done before the supersession of the said rules, the President makes the following rules for regulating the method of recruitment to the post of Tax Assistant (Group 'C', Non-Gazetted, Ministerial Posts) in the Directorates under the control of Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue, namely:-

1. Short title and commencement.— (1) These rules may be called the Central Indirect Taxes and Customs Directorates Tax Assistant, (Group- 'C', Non-Gazetted, Ministerial) Recruitment Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Application.- These rules shall apply to the post specified in Column (1) of the Schedule annexed to these rules.

3. Special Provision.- (1) Directorate General of Performance Management, Customs and Central Excise, Delhi will be the Cadre Controlling Authority for all Group-B and C posts (Gazetted and Non Gazetted) for the following Directorates as approved by the Board namely:

- (i) Directorate General of Performance Management
- (ii) Directorate General of Revenue Intelligence
- (iii) Directorate General of Goods and Service Tax Intelligence
- (iv) Directorate General of Logistics
- (v) Directorate General of Tax Payer Services
- (vi) Directorate General of Systems & Data Management
- (vii) Central Revenue Control Laboratory
- (viii) Directorate General of Vigilance
- (ix) Directorate General of Safeguards
- (x) Directorate General of Export Promotion
- (xi) Directorate General of Audit
- (xii) Directorate General of Legal Affairs

- (xiii) Directorate General Human Resource Development
- (xiv) Chief Commissioner (AR), Customs, Central Excise & Service Tax
Appellate Tribunal(CESTAT)
- (xv) Directorate General of Analytics and Risk Management
- (xvi) Directorate General of Valuation
- (xvii) Directorate of International Customs
- (xviii) Directorate General of Goods and Service Tax

(2) Inter-se-seniority of all merged Directorates posts in the grade of Group-B and C shall be integrated as per the instructions / guidelines issued by the Government of India from time to time in this regard.

4. Number of post, classification, level in pay matrix.— The number of the said posts, their classification and the level in the pay matrix attached thereto shall be as specified in columns (2) to (4) of the said Schedule.

5. Method of recruitment, age-limit, qualifications, etc.— The method of recruitment, age-limit, qualifications and other matters relating thereto shall be as specified in columns (5) to (13) of the aforesaid Schedule.

6. Disqualification.— No person,—

(a) who, has entered into or contracted a marriage with a person having a spouse living; or

(b) who, having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said post,

Provided that the Central Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

7. Power to relax.— Where the Central Government is of the opinion that it is necessary or expedient so to do, it may by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

8. Saving.— Nothing in these rules shall affect reservation, relaxation of age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, ex-servicemen and other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard.