



**Directorate General of Human Resource Development, HRM-I  
Central Board of Indirect Taxes & Customs,  
Bhai Vir Singh Sahitya Sadan, 3<sup>rd</sup> Floor, Bhai Vir Singh Marg  
Gole Market, New Delhi-110001  
Tel: 011-23748048, Fax : 011-23748050 ([www.dghrdcbic.gov.in](http://www.dghrdcbic.gov.in))**

Dated: 23.03.2026

To,

The Pr. Chief / Chief Commissioner of Customs and GST (All)  
The Pr. Director General / Director General of Customs and GST (All)  
The Pr. Commissioner / Commissioner I/C of Directorates (All)  
The Pr. Commissioner / Commissioner, Settlement Commission (All)  
The Pr. Commissioner / Commissioner, CESTAT (All)  
The Commissioner (Coordination), CBIC, New Delhi,  
Deputy Secretary, Ad.II, CBIC, New Delhi.

**Sir/Madam,**

**Subject: Online writing of APAR in SPARROW-IRS for IRS (C&IT)  
Officers for the assessment year 2025-26-reg.**

Please refer to this office letter F.No. 28/1/BVS/HRD(HRM)/APAR/2017 dated 16.02.2017 wherein detailed instructions have been issued for online writing of APAR in SPARROW-IRS i.r.o. IRS (C&IT) officers.

2. SPARROW-IRS has been successfully implemented w.e.f. APAR Cycle 2016-17. To facilitate its smoother implementation for APAR Cycle 2025-26, the following points may kindly be noted for compliance:

UPDATION OF NAME / ROLE OF CUSTODIAN, ALTERNATE CUSTODIAN AND PAR MANAGER:

(i) Updation of name/role of Custodian, Alternate Custodian and PAR Manager of all the formations in SPARROW-IRS is an essential pre-requisite for initiating online writing of APAR.

(ii) The list of all the formations in SPARROW-IRS (for the purpose of online Performance Appraisal Reporting) and the respective Custodian, Alternate Custodian and PAR Manager as on **20.03.2026** is available on the DGHRD website at [HRM 1](#) ► [SPARROW](#) ► [Online writing of APARs](#). It is requested to examine the list and where any change is necessitated, Group 'A' IRS (C&IT) officers may be nominated for the roles of Custodian, Alternate Custodian and PAR Manager, on priority (**Such requests need to be sent through email to [help.sparrowirs@gov.in](mailto:help.sparrowirs@gov.in) - Manual/physical copy letters may not be sent**). It should be ensured that any such officer nominated for the role of Custodian/Alternate Custodian/PAR Manager has at least over one year of service left so as to enable completion of full APAR Cycle 2025-26.

(iii) Since the role of Custodian/Alternate Custodian/PAR Manager is critical for successful completion of APAR cycle, hence the Custodian/Alternate Custodian/ PAR Manager should be well conversant with the Computer/IT Systems. **The role of PAR Manager can be skipped in small formations (where there is a small no. of Group 'A' IRS(C&IT) officers) as the Custodian/ Alternate Custodian already has all the privileges of PAR Manager's role. The Custodian's entire work can be done by Alternate Custodian also.**

LOGGING INTO SPARROW-IRS:

- (a) For login to SPARROW-IRS portal, kindly login at [saccess.nic.in](http://saccess.nic.in) (i.e. Web VPN page) and you will see the "SPARROW-IRS" tab; click on this tab, it will redirect you to 'NIC Parichay' wherein you need to enter your login credentials.
- (b) **It may be noted that all the Group 'A' IRS (C&IT) Officers have a separate account for SPARROW-CBIC (in addition to their account in SPARROW-IRS). For any work related to SPARROW-CBIC (APARs of Gr. 'B' & 'C' officers), they need to login into the SPARROW-CBIC account separately (through the tab of SPARROW-CBIC at Web VPN page).**

3. APAR Timelines for 2025-26 as prescribed by **DoPT vide OM No. 21011/1/2005-Est(A) (Pt.-II) dated 23.07.2009** need to be strictly adhered to. The timelines are given in 'Annexure'. In addition to reiterating the timelines, the following are the instructions for strict compliance for the APAR Cycle 2025-26 in SPARROW-IRS:

(i) The Administration/Establishment/Vigilance Section of each formation (Zone/Commissionerate/Directorate) shall furnish the complete details as required in Section-I of the APAR duly verified by **25th March, 2026** to the PAR Manager and Custodian. Special care should be taken to ensure the correctness of the names & period of supervision by each of the Reporting & Reviewing officers and that these details cover the complete period from 1st April 2025 to 31st March 2026. The correctness and completeness of this information is essential for the creation of APAR/ NRC by the PAR Manager and Custodian. These details are to be filled in with respect to all Group 'A' officers of IRS (C&IT) who are working in a particular formation as on date, including for the officers who have gone on Long Leave / Training / Foreign Assignment from that formation.

(ii) Based on the above details submitted by the Administration Section, the PAR Manager shall create the workflow of all the Group 'A' officers of IRS(C&IT) after logging into the SPARROW-IRS, at the earliest. It is also clarified that he/she has to create the workflow in respect of all the Group A officers working under the formation including the officers on Long leave/Training /Foreign Assignment. However, in case of Long leave/Training /Foreign Assignment, the appropriate workflow for NRC/Foreign Assignment Note is invariably to be created.

(iii) While creating workflow for APAR, three crucial things that need to be filled in are :-

- a) Assessment period (specific period for which APAR is being created),
- b) Form type and
- c) Status (APAR/NRC/Foreign Assignment).

While creating the workflow for part-periods, PAR manager should be careful in selecting the assessment period, as discussed in the example below.

*For example: An Officer has two part-period PARs (from 1 April to 31 August and 1 September to 31 March) which need to be written for a particular year cycle due to change in Reporting Officer in between the year. In this case, when PAR Manager creates workflow for the first part-period APAR for the period 1 April to 31 August, he/she should select "From" date as 1 April and "To" date as 31 August from the calendar available under the heading assessment period. For the second part-period APAR, "From" date shall be 1 September and "To" date shall be 31 March.*

**For IRS (C&IT) officers, there are two APAR forms (formats):**

**(a) "JTS upto HAG New " - This is for officers from AC to Pr. Commissioner level.**

**(b) "HAG+ and Apex scale" - This is for Chief Commissioner and above.**

**While creating APAR, correct APAR form type / format should be selected, as the same cannot be changed later.**

(iv) The workflows created by the PAR Manager will be automatically available with the Custodian. The Custodian should carefully examine if the Workflow created for APAR/NRC/Foreign Assignment is correct, based on details given by the Administration Section and if Workflow needs amendment, he should delete the Workflow and create a new Workflow. The Custodian should complete all the details in Section-I and save it, so that the APAR can be generated, e-signed and sent electronically to the Officers Reported Upon (ORU), latest by **31st March, 2026** (or earlier if possible). As has already been mentioned earlier, all the privileges of the Custodian's role are also available with Alternate Custodian. Work of PAR Manager can also be done by the Custodian/Alternate Custodian.

(v) It will be the responsibility of the **Custodian** to ensure that the PAR is generated electronically in respect of all the Group 'A' officers of IRS (C&IT) who are working in his/her formation as on date, including for the officers who have gone on Long Leave/ Training / Foreign Assignment from that formation.

(vi) The PAR generated shall be available in the inbox of the **Officer Reported Upon**, who should complete the Self-Appraisal in Section-II in all respects and forward the same to the Reporting officer after e-signing or using DSC (Digital Signature Certificate), latest by **15th May, 2026**. In case, the officer does not

forward his/her APAR timely, it will be force-forwarded electronically to the Reporting Officer for appraisal without resume/self-appraisal. **Please note that from the Assessment year 2025-26, online training done by the officer at iGOT portal, will be fetched in the Self Appraisal section automatically. If training data is not reflected in the Self Appraisal section, then ORU has to enter the login details (email id/mobile number) with which the officer has been registered on iGOT portal; it will help in fetching training data in Section II.**

(vii) The **Reporting Officer** shall appraise the officer reported upon in Section III of APAR, complete in all aspects and forward the APAR to the Reviewing Officer after e-signing or using DSC by **30th June, 2026** positively. In case, the Reporting Officer does not forward the APAR timely to the Reviewing Officer, it will be force-forwarded electronically to the Reviewing Officer for appraisal.

(viii) The **Reviewing Officer** shall appraise the officer reported upon in Section III of APAR for numerical grading (against each individual attribute-wise and overall gradings), and complete Section IV in all respects and forward the APAR to the Custodian after e-signing or using DSC by **31st July, 2026** positively. In case, the Reviewing Officer does not appraise the APAR timely, he/she will forfeit the right to review and the APAR shall be force-forwarded in system from Reviewing Authority to the Custodian (CR Section) for disclosure to the concerned officer (Officer Reported Upon). **Force-forwarded APARs will only show blank force-forwarded templates. No data/information which was kept/saved as draft shall move to the next stage unless it is properly authenticated (e-sign/DSC) and forwarded/submitted to the next level.**

In case of **force forwarded APAR from the Reporting authority stage:**

- **Reviewing Officer has to go to Section III and select the Electronic Form option and then record parameter-wise grading in the Reviewing Authority column.**
- **It is mandatory for the reviewing officer to comment on the integrity of the officer in Section III.**

(ix) The Custodian shall disclose the completed APAR to the Officer Reported Upon latest by **01<sup>th</sup> September, 2026** (or as early as possible), electronically. The officer reported upon may view the APAR and may either accept it or choose to represent. If the Officer reported upon accepts the APAR, then he will accept the same in the system and then the APAR will once again go back to Custodian (CR Section) for Closure; the Custodian shall finally close the APAR and thereby the APAR would attain finality. If the officer does not accept the APAR, he can represent online along with any reference document in support of his

representation to the Competent Authority (as discussed in the next paragraph), **within 15 days** of communication in 'MY PAR' Tab. After this 15 days period, the representation tab will be disabled.

(x) **Selecting the Access Privileges:** No ACCESS PRIVILEGE Icon should be selected while creating Workflow of the APAR except in some exceptional circumstances.

(xi) **Skip Review:** For a PAR, there may be a situation where single reporting officer is there for 90 days or more for reporting but, there is no Reviewing Authority who has supervised the officer for a minimum period of 90 days so as to review the said APAR or where reviewing authority has expired/retired and more than a month has elapsed since date of retirement. In such cases, the PAR Manager/Custodian has to select/highlight the **SKIP** icon against the "**Reviewing Authority**" tab under the Access Privileges in the **STANDARD** part of Workflow. As a result, the said APAR after being reported by the Reporting Officer will not go to the queue/account of the Reviewing Authority & instead it will move directly to the queue of the Custodian. After clicking on the SKIP icon, a pop-up window will open where the PAR Manager/ Custodian has to mention proper reasons for skipping the Reviewing Authority. The reason must inter-alia, contain: Name and Period under the reviewing officer (s) during the said period. However, even while selecting the skip review option, the name of the reviewing officer has to be given in the Reviewing Authority column/ tab. If there are more than one reviewing authority, then, the name of one with longest tenure may be given; the name(s) of other reviewing authorities and their respective periods may be mentioned in the reason pop-up box.

(xii) It may be noted that **for the purpose of workflow of Representation (in PAR workflow), DGHRD Nodal Officer (Ms Manu Panwar, Joint Director, HRM-I, DGHRD, Emp ID: 6999) shall be selected/ mapped as both the "Competent Authority Stage-I" as well as "Competent Authority Stage-II".**

#### APAR REPRESENTATIONS:

#### **4. The APAR representations will be processed online including inviting and receipt of comments thereon from the Reporting/ Reviewing Authority.**

Comments of the reporting and reviewing officers on the representation will be taken electronically only in SPARROW and the process would be as follows:

(a) While creating workflow for APAR in the Representation Section for all Group 'A' IRS (C&IT Officers), the PAR Manager/Custodian should fill the name of Ms

Manu Panwar, Joint Director, HRM-I, DGHRD, Emp ID: 6999, in the "Competent Authority- Stage-I" and "Competent Authority- Stage- II" fields. Ms Manu Panwar is the Nodal Officer for all APAR representations of Group 'A' IRS (C&IT Officers).

(b) The representation shall be submitted by the officer to the Custodian who will then forward it to the "**Competent Authority Stage-I**" (**DGHRD Nodal Officer Ms Manu Panwar, Joint Director, HRM-I, DGHRD, Emp ID: 6999, who would have already been mapped while creating the Workflow**), electronically latest by **21st September, 2026** for disposal of representation.

(c) Online comments will be obtained from Reporting and/or Reviewing Authority by the DGHRD Nodal Officer before forwarding/ submitting the representation to the APAR Referral Board for consideration/decision.

(d) The Reporting Authority shall offer his/her comments on the APAR representation within 07 days and send the same online to the Reviewing Authority for his comments. The Reviewing Authority shall offer his/her comments within 07 days of such receipt from the Reporting officer and send the same online to the "**Competent Authority Stage-II**". In cases, where reporting/reviewing authority has retired/demitted office/expired, Custodian has to update the workflow by selecting **SKIP** access privilege icon available against the name of the reporting/reviewing authority in **REPRESENTATION** part of workflow, so that APAR representation can be moved to the next stage for further necessary action.

(e) The Referral Board shall dispose of the representation and the Nodal Officer of DGHRD shall upload the referral order in SPARROW-IRS, which will then be communicated/disclosed in the system to the officer concerned by the Custodian (CR Section to Close). Upon this disclosure of order on his representation, **the Officer Reported Upon has to necessarily accept the APAR at this stage**. After acceptance, the APAR will once again go back to Custodian (CR Section) for Closure; the Custodian shall finally close the APAR and thereafter the APAR would attain finality (then only, the APAR would become available/ visible in the system).

(f) It is important that representations (if any) are submitted in prescribed time limit by the concerned officer and comments thereon are furnished by the Reporting/ Reviewing Authority (in online mode) within the stipulated time, so that the APAR process can be completed within the timelines prescribed by the DoPT. As per DoPT instructions, APAR representations are to be disposed of within **one month** from the date of receipt of the representation.

(g) It may be further noted that as per DoPT instructions, representations can be submitted only against Gradings/ Comments/ Remarks. It should not be submitted in case APAR has been force forwarded from both Reporting and Reviewing authority levels.

(h) Since APAR representations will be fully online in the SPARROW system, no manual letters/ representations/ comments may be submitted.

5. For **Officers working on Deputation**, concerned APAR authority may be consulted (where the Officer is working on deputation) if the online APAR is to be initiated in SPARROW-IRS. If so, the APAR would be generated/initiated in SPARROW-IRS by the Custodian of the formation from where the officer proceeded on to deputation. However, it is necessary in such cases that the concerned reporting/ reviewing/representation authority (of the Deputationist Organization) is available/ mapped in SPARROW (of any service). For IRS(C&IT) officers working in Board/under DoR, Custodian of Ad.II CBIC is responsible for APAR work in SPARROW-IRS. Presently, Shri S.Lianlalmuan, Under Secretary, Ad II is the Custodian nominated by the Board for SPARROW-IRS i.r.o. IRS(C&IT) officers working in Board/DoR.

6. For Officers working on loan basis in some other Formation, the Custodian of the Formation where the officer is presently working on loan basis may initiate the APAR in SPARROW-IRS. However, the APAR can also be generated by the parent formation as well.

7. It is the duty of all concerned- Officer reported Upon, Reporting Officer, Reviewing Officer, and Custodian/ Alternate Custodian/ PAR Manager — to take all requisite actions w.r.t. APAR Cycle as per the timelines prescribed. Any deviation may be viewed seriously.

8. In each CCO/ Commissionerate/ Directorate HQ/ Directorate Zonal Unit, an Officer of JC/ ADC level should be nominated as "**Officer In-charge (SPARROW)**". He/she will be responsible for the overall supervision of the functioning of both SPARROW systems (i.e., SPARROW-IRS and SPARROW-CBIC in that formation), as well as for ensuring completion of all APAR related actions/ process in time and properly. The "Officer In-charge (SPARROW)" should ensure that all the Concerned Custodians & Alternate Custodians and Individual Officers under them, have ensured the required action at their end as per the timelines and that the concerned Reporting/Reviewing Officers are writing the APARs as per timelines prescribed.

#### NO REPORT CERTIFICATE (NRC)

11. For No Report Certificate (NRC), the following may be noted:

(a) While creating workflow for NRC for the Officers of the rank of Commissioner and above, PAR Manager/ Custodian needs to fill the name of **Shri Dhanbir Singh, Assistant Director, HRM-I, DGHRD, Emp ID: 12665** in the "**Competent Authority**" field (Shri Dhanbir Singh, Assistant Director, DGHRD, HRM-I is the NRC Nodal Officer for the purpose).

(b) In respect of NRC workflow of IRS (C&IT) officers below the rank of Commissioner, the "Competent Authority" may be selected as per DGHRD instructions on NRC issued vide **F.No. HRM-I/SPRA/MISC/3/2/2020-SPARROW-IRS-O/oADG-HRM-I-DGHRD-Delhi-Part(3) dated 31.01.2025** . As per the said instructions, for AC/DC, the NRC Competent Authority is Commissioner/Pr. Commissioner/ ADG/ Pr.ADG (present jurisdiction) and for JC/ADC, it is the Chief Commissioner/ Pr. Chief Commissioner/ Pr. DG/ DG (present jurisdiction). For NRC of Commissioner and above, action as at 11(a) above needs to be taken.

(c) Officer In-charge (SPARROW)/Custodians are expected to extend technical assistance to the concerned officers for processing of the NRC requests and regarding online comments on APAR representations.

12. In case of any problem being faced related to SPARROW/ APAR filing or for any role updation/mapping requests, the officers are requested to contact SPARROW Help-desk at [help.sparrowirs@gov.in](mailto:help.sparrowirs@gov.in). Now, GOV/NIC email related work has been delegated to DGPM, so for any issue/query related to GOV/NIC email id, concerned help-desk may be contacted in DGPM.

13. Please note that completion of APARs as per timelines prescribed is not only mandatory but is a vital prerequisite for proper human resource management for the organization. Apart from strictly adhering to the timelines, APARs should also be written properly as per the instructions. There have been instances where many columns are not filled properly and gradings are given without proper justification. **For example, while an officer has been awarded numerical grading equivalent to "Outstanding" but the Reporting/Reviewing officer has written just one small sentence in the pen picture about the officer. APARs must be written with due care and attention, keeping in mind the APAR related instructions.** Further, the details in Section-I needs to be filled properly and completely by the Custodian. The duration/period under the Reporting/Reviewing Officers as well as other details in Section-I need to be filled completely and correctly.

14. All the Controlling Officers (Pr.CC/Pr. DG/ CC/ DG/ Pr. Commissioner/ Commissioners) may please ensure that all the Individual Officers/ Concerned Custodian/ Alternate Custodian & PAR Manager under them, have ensured the required action at their end as per the timelines and all concerned Reporting/Reviewing Officers are writing the APARs as per timelines prescribed.

15. Further, it is important that each and every officer's APAR covering the whole APAR **year 2025-26** is completed and the period should be covered by APAR or NRC wherever applicable. As per DoPT instructions, the explanation of officers not Reporting/Reviewing the APARs of their subordinates in time needs to be called for by the Controlling officers. Therefore, the Officers who have not

Reported/Reviewed the APARs of their subordinates for 2024-25, the same needs to be recorded in Section-II of 2025-26 APAR in terms of DoPT instructions.

16. Most importantly, it should be ensured that the entire process of APAR Cycle 2025-26 - Reporting, Reviewing, Officer disclosure/Acceptance /representation, disposal of representation as per prescribed procedure is complete and final closure of APARs in the system is completed latest **by 30th November, 2026.**

17. It is requested that these instructions may be brought to the notice of all officers in your jurisdiction for necessary action and strict compliance.

18. This issues with the approval of competent authority.

Yours faithfully,

(Kumar Satyam)  
Joint Director,  
HRM-I, DGHRD

Copy to:

(i) OSD to Chairman, CBIC/ Sr. PPS to Chairman, CBIC.

(ii) Sr. PPS to all Members, CBIC.

(iii) Shri S.Lianlalmuan, Under Secretary, Ad. II, CBIC, North Block, New Delhi- SPARROW-IRS  
Custodian for Board and DoR.

## **ANNEXURE**

Time schedule for preparation/completion of APAR 2025-26 (IRS-C&IT)  
(Reporting year- Financial year)

(As per DoPT OM No. 21011/1/2005-Estt (A) (Pt-II) dated 23<sup>rd</sup> July, 2009)  
(read with DoPT OM No. 21011/10/2025 PP(A-II) dated 09.04.2025)

<b>S.No.</b>	<b>Activity</b>	<b>Date by which to be completed</b>
1.	Generation/Creation of blank APAR by the Custodian and sending it to all concerned (i.e. to officer to be reported upon where self-appraisal has to be given and to reporting officers where self appraisal is not to be given)	31 <sup>st</sup> March, 2026  (This may be completed even a week earlier)
2.	Submission of self-appraisal to reporting officer by officer to be reported upon (where applicable)	15 <sup>th</sup> May, 2026
3.	Submission of report by Reporting officer to Reviewing officer	30 <sup>th</sup> June, 2026
4.	Report to be completed by Reviewing Officer and to be sent to CR Section (Custodian)	31 <sup>st</sup> July, 2026
5.	Disclosure to the officer reported upon	01 <sup>st</sup> September, 2026

6.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication
7.	Forwarding of representations to the competent authority	21 <sup>st</sup> September, 2026
8.	Disposal of representation by the competent authority	Within one month from the date of receipt of representation.
9.	Communication of the decision of the competent authority on the representation	15 <sup>th</sup> November, 2026
10.	End of entire APAR process, after which the APAR will be finally taken on record (Closure of APAR cycle 2025-26 in SPARROW-IRS)	30 <sup>th</sup> November, 2026