



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

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: Revision of timelines for preparation/completion of APAR from the A.Y. 2024-25 - reg.**


With reference to the DoPT O.M. F.No. 21011/10/2025 PP(A-II) dated 09.04.2025 read with the APAR instructions dated 19.03.2025 issued by this office, the revised timelines for preparation/completion of APAR for assessment year 2024-25 are as follows:

S.No.	Activity	Date by which to be completed
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, 2025  (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, 2025
3.	Submission of report by Reporting officer to Reviewing officer	30 <sup>th</sup> June, 2025

4.	Report to be completed by Reviewing Officer and to be sent to CR Section (Custodian)	31 <sup>st</sup> July, 2025
5.	Disclosure to the officer reported upon	01 <sup>st</sup> September, 2025
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, 2025
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, 2025
10.	End of entire APAR process, after which the APAR will be finally taken on record (Closure of APAR cycle 2024-25 in SPARROW-IRS)	30 <sup>th</sup> November, 2025

This issues with approval of Pr ADG (HRM I).

Yours faithfully,

  
11/04/25

(Abhishek Agrawal)  
Additional Director  
HRM-I, DGHRD

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