डी.जी.[illegible] (DVSSS)
प्रेषक.......................
क्रम सं...16326.........
दिनांक. 27. July. 2026

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
Gole Market, New Delhi-110001

Dated: as per e-sign

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: Guidelines related to SPARROW-IRS and SPARROW-CBIC for various assessment years - reg.

A comprehensive assessment of various APAR cycles in SPARROW-IRS and SPARROW-CBIC has been conducted by this office, based on which following issues have emerged that require attention of the APAR Custodians and officers under your charge:

A. <u>For previous assessment years (till 2024-25)</u>

- **No Reporting Certificate (NRC)**

  a) Many NRCs have been found to be pending in the inbox of competent authority for a long period without any action. It is often seen that the competent authority either has been transferred / retired without disposing these NRCs. To resolve this, it is incumbent on the present Custodian of the formation to send a request to SPARROW helpdesk for updating the competent authority in NRC Workflow. It may be noted that these old pending NRC requests have to be processed by the incumbent competent authority and not the previous one.

  b) Additionally, APAR Custodians may please be sensitized to keep track of the pending NRCs pertaining to their formation so that they can be disposed of by the competent authority within stipulated time.

- **APAR Representation**

  It has also been observed that the APAR representations submitted by the officers remain pending at various stages, for the following reasons:

a) While APAR workflow has been created, Custodians have not defined the workflow for representation. Once the ORU (Officer Reported Upon) submits representation, workflow remains pending with the Custodian as he is unable to send it to 'competent authority' for processing representations. In such cases, Custodians have to create the workflow for the representation and send the APAR representation to the competent authority.

b) It has also been noticed that representation remains pending for long as the reporting and reviewing authority don't offer their comments/remarks on the representation within the stipulated time. As per DoPT instructions and APAR timelines issued by this office, ***APAR representation should be disposed of within one month from the date of submission***, which is feasible only if the reporting/reviewing authority submit their remarks timely. Custodians are requested to monitor these timelines for timely processing of representations.

B. Assessment year 2025-26

Consequent upon the recent Annual General Transfer (AGT), many officers who were assigned the roles of Custodian, Alternate Custodian, and PAR Manager have been transferred to other formations. However, the corresponding role assignments in the SPARROW-IRS/CBIC system have not been updated in many cases, which is adversely affecting the timely processing of APARs/NRCs and representations. It is requested to kindly get these roles assigned to the new set of officers, under intimation to this office.

C. Assessment year 2026-27

As on 1st July'26, the mandatory period of 90 days for creation of part-period APARs for assessment year 2026–27 is complete. In cases where an ORU/Reporting/ Reviewing officer has retired or is due for retirement, they can submit self-appraisal and can report/review within one month from the date of retirement. Accordingly, the online window for creation of part-period APARs for A.Y. 2026–27 has now been enabled in SPARROW. To ensure that APARs of all officers gets written in time, Custodians under your charge may be sensitized to create APAR workflows based on the retirement dates of officers, without waiting till the end of assessment year to do so.

Additionally, all field formations are also requested to forward fresh nominations (if there is any update) for the roles of Custodian, Alternate Custodian, and PAR Manager w.r.t. SPARROW-IRS to help.sparrowirs@gov.in and w.r.t. SPARROW-CBIC to help.sparrowcbic@gov.in to facilitate timely updation and ensure smooth functioning of the APAR workflow in the SPARROW portal.

This issues with the approval of competent authority.

Digitally signed by
Kumar Satyam
Date: 24-07-2026
13:36:39

Yours faithfully,

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