



Government of India
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Directorate General of Human Resources
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Customs & Central Excise
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F.No. 8/B/10(125)/HRD/EMC/2017

Dated: 04.12.2017

To,

All Budgetary Authorities,
Under CBEC

Respected Sir/Madam,

Subject: Guidelines for deployment of Operational Vehicles for CBEC formations - reg.

Consequent to reorganization of formations in the GST regime w.e.f 01.07.2017, on introduction of GST, the guidelines for the deployment of vehicles in the field formations under Central Board of Excise and Customs have been revised and are enclosed as **Annexure – 'A'**. This same are being uploaded on the web sites of CBEC (cbec.gov.in) and DGHRD (dghrdcbec.gov.in) These guidelines will be effective from the date of their circulation and shall supersede the Vehicle Deployment Policy circulated w.e.f 01.04.2017.

2. The requirement of vehicles is an ongoing process. While many vehicles are already deployed in the formations with the due sanction of the competent authority, subsequent to reorganization of formations in the GST regime, the vehicles need to be redeployed in the new/reorganized formations. These guidelines have been formulated with the intent to assist the formations to deploy the vehicles as per the norms prescribed herewith. This will ensure uniformity in vehicle deployment as also facilitate fund projection and provisioning. Additional vehicles, if any, required over and above the sanctioned vehicles, shall need the specific administrative approval and financial sanction of the respective competent authorities. For hiring any additional vehicle, prior approval of IFU/Ministry is mandatory as is following the provisions of GFR and the instructions of Department of Revenue in this context. The vehicles may be hired only on the basis of actual requirement and the hiring may be discontinued immediately when the vehicles are no longer required for the offices for which they were sanctioned.

(a) GST ZONES:

The indicative "entitlement" for deployment of vehicles in each office is given at Para 1 of Page 12 of Guidelines (**Annexure- 'A'**). The total numbers of vehicles allocated to GST Zones is 2198. In the GST Zones, operational vehicles may now be deployed in the Offices of the Chief Commissioner, Executive Commissionerates, Audit Commissionerates and Commissioner (Appeal) as given in **Annexure 'B'**. Accordingly, the total number of vehicles allotted to each formation includes all vehicles including additional hired operational vehicles, owned vehicles, vehicles hired against condemned and/or premature condemned vehicles. The Size of vehicles (Small Size & Mid Size) of additional hired vehicles shall continue as it was i.e Small cars for Divisions/Circle and one mid-size car for each formation i.e executive Commissionerate's Headquarter; Audit Commissionerate's Headquarter; Commissioner (Appeal) & CCO (except as per exceptions shown in **Annexure – 'B'**) and rest shall be Small Cars. Owned vehicles and vehicles hired against condemned vehicles or premature condemned vehicles need to be covered with a specific financial sanction orders, issued by Directorate of Anti Smuggling Unit separately.

(b) CUSTOM ZONES:

The formation wise entitlement of customs is given at Para 2 (Pages 12 & 13) of the Guidelines (**Annexure-'A'**). While utmost care has been taken to cater to the full requirement of the Customs formations, however, the requirement may vary from one formation to another. In such a case, fresh administrative approval and financial sanction may be sought on need basis. Further, Customs (Preventive) formations are required to seek the financial sanction for purchase of vehicles against matured condemnation directly with the Commissioner RI&I (Anti Smuggling Unit), as earlier guidelines for entitlement of vehicles has now been revised.

(c) DIRECTORATES & CBEC Offices:

The entitlement guidelines for different Directorates are given at Para 3 of Page 13, 14 & 15 of **Annexure – 'A'**. The IFU/Ministry has concurred to hiring of 120 additional Mid-size or MVP vehicles (in addition to the existing vehicles deployed) for the Directorates and CBEC offices. These additional operational vehicles have been allocated for each Directorate and CBEC office are enclosed in **Annexure 'C'**. Any additional requirement of vehicles (over and above the allocation in Annexure "C") required by any Directorate, may be sent to DGHRD/IFU with proper justification for seeking the specific concurrence of IFU on case-to-case basis. The upper ceiling for hiring of additional operational vehicles sanctioned by IFU is @ Rs. 40,000/- (excluding taxes) per month and the kilometer ceiling is of 2000 kilometers per month for 20-25 days per month subject to the following conditions:

- (i) The existing instructions of DoR and provisions of GFR 2017 be followed.
- (ii) The hiring of vehicle will be effective prospectively i.e from the date of issue of sanction order.
- (iii) The vehicles may be hired only on the basis of actual requirement and may not be used as staff car.
- (iv) The hiring may be discontinued immediately when the vehicles are no longer required for the offices for which these are sanctioned.

(3) These deployment norms as per **Annexure – 'A'** are only indicative and do not amount to a sanction. Moreover, the vehicle entitlement is computed on the basis of Sanctioned Strength, whereas, IFU invariably limits the requirement and concurs to actual working strength only. Therefore, it is reiterated that in cases where the number of vehicles indicated against the formation ('entitlement') is more than the actual number of vehicles deployed (i.e more than those sanctioned by IFU uptil date), then the prior and specific sanction of IFU/Ministry is mandatory. Therefore, the proposals for hiring additional vehicles may be sent to DGHRD/IFU along with proper justification keeping in view the above.

All the CBEC formations/Directorates are requested to kindly deploy the vehicles as per the norms and guidelines attached, after getting proper sanction order.

This issues with the approval of DG, HRD.

Yours faithfully,



(Meenu Kumarr) 6/12/12

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Copy to:

- 1. JS & FA (Finance)
- 2. The webmaster, Directorate General of Systems for uploading on CBEC website.

Annexure – ‘A’

Guidelines for the Deployment of vehicles in the Formations under CBEC (W.e.f 1st December, 2017)

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Guidelines for the Deployment of vehicles in the Formations under Central Board of Excise and Customs (W.e.f 1st December, 2017).

1. INTRODUCTION

Central Board of Excise and Customs (CBEC) is a part of Department of Revenue under Ministry of Finance, Government of India. It deals with the tasks of formulation of Guidelines concerning levy and collection of Customs and the Goods & Service Tax (GST), prevention of smuggling and administration of old/new matters relating to Customs, Central Excise, Service Tax and Narcotics to the extent under CBEC's purview. Motor vehicles form an important part of operational infrastructure of CBEC field formations.

1.2. Over the years, the increasing role of this department in revenue collection, anti-smuggling and combating tax evasion and the imminent need for adequate deployment of vehicles cannot be over stated.

1.3 Consequent to reorganization of formations in the GST regime w.e.f 01.07.2017, on introduction of GST, the guidelines for the deployment of vehicles in the field formations under Central Board of Excise and Customs needed to be revised. These guidelines will be effective from the date of their circulation and shall supersede the Vehicle Deployment Guidelines circulated w.e.f 01.04.2017. The guidelines will be available on the departmental the websites of CBEC (cbec.gov.in) and DGHRD (dghrdcbec.gov.in)

1.4 The requirement of vehicles is an ongoing process. While many vehicles are already deployed in the formations with the due sanction of the competent authority, subsequent to reorganization of formations in the GST regime, the vehicles need to be redeployed in the new/reorganized formations. These guidelines have been formulated with the intent to assist the formations to deploy the vehicles as per the norms prescribed herewith. This will ensure uniformity in vehicle deployment as also facilitate fund projection and provisioning. Additional vehicles, if any, required over and above the sanctioned vehicles, shall need the specific administrative approval and financial sanction of the respective competent authorities. For hiring any additional vehicle, prior approval of IFU/Ministry is mandatory as is following the

provisions of GFR and the instructions of Department of Revenue in this context. The vehicles may be hired only on the basis of actual requirement and the hiring may be discontinued immediately when the vehicles are no longer required for the offices for which they were sanctioned.

1.5 These Guidelines cover motor cars only and not other type of vehicles (such as motor bikes, buses, etc.) The Guidelines prescribe reallocation/redistribution for of vehicles in the various categories of field formations with specific distinction between the **Staff Cars and Operational Vehicles**. Further, the Guidelines are also a compilation of latest operative instructions/guidelines of Government of India issued w.r.t. purchase, condemnation and hiring of vehicles.

1.6 Based on the present fleet strength, availability of owned vehicles and requirement of staff cars and operational vehicles, the following norms are prescribed with effect from 01.12.2017. While fixing the norms, relevant instructions issued by Government of India in general and Ministry of Finance in particular have been kept in mind.

2. CATEGORISATION

With effect from 01.07.2017, the vehicles (cars and SUVs) deployed in the field formations and Directorates may be categorised into the two categories as '**Staff Cars**' and '**Operational Vehicles**' and maintain separate record for each.

3. STAFF CARS

3.1 Entitlement

The officers at the level of Commissioner & above are entitled for Staff Car. Further, officers drawing Grade Pay of Rs. 10,000/- (Pre-revised) and above are entitled for Staff Car for commuting between office and residence¹. They have the option to retain the facility or draw Transport Allowance². If they opt for the Transport Allowance, the Staff Car facility shall be withdrawn from the date they have opted for the Transport Allowance.³ The options exercised by the officers for taking Transport Allowance will be examined by the administrative Ministry (OM No. 21/5/2017-E.II(B) dated 7th July, 2017). All Other Conditions/Instructions/ Rules of Hiring of Vehicles mentioned in this Guidelines and the relevant GFRs issued from time to time may

¹ O.M.No.20(5)-E-II(A)/93 dated 28.1.94, department of expenditure.

² 21 (2)/2008-E-II (B) dated 29.8.2008, department of Expenditure

³ Letter dated 01.04.2016 from F.No. D-26015/02/2015-Cus-AS

also be strictly adhered to. Please refer to DGHRD letter bearing F.No.8/B/10(147)/HRD/EMC/2017/Pt. Dated 14.08.2017 in respect of Hiring of "Staff Cars".

3.2. W.e.f. Financial Year 2017-18, to ensure proper and optimum utilization of all Government owned vehicles, the following instructions may be followed w.r.t. 'Staff Cars':

- a) All staff cars are to be provided to entitled officers only. Hence forth no approval is required for hiring staff cars.
- b) All Staff Cars for entitled officers is to be engaged on hiring basis only.
- c) The existing 'Owned Car(s)' in the formation may be deployed as 'Operational Vehicle'.
- d) The Head of the Department has full powers to hire the staff car for entitled officers as and when the entitled officer joins the formation (provided the officer does not opt for transport allowance).
- e) Hiring of staff car shall preferably be discontinued as soon as the entitled officer is transferred out from the formation and the post falls vacant. If an officer entitled for staff car holds additional charges(s), no staff car shall be hired against the additional charge(s), if at the same station.
- f) The staff car may be hired by the HOD if the officer entitled for staff car holds additional charges(s) at another station or as and when the post is filled up again and once the new officer joins duty.

4. OPERATIONAL VEHICLES

4.1 With affect from 01.07.2017 all the Staff Cars owned by the department that are at present running, staff cars that are hired either against maturely/prematurely condemned vehicles or the vehicles that have been condemned and against which hiring is yet to be made shall be transferred to operational side in each formation. Gap between the **entitled** operational vehicles and the **owned** operational vehicles (including vehicles hired against maturely/pre maturely condemned vehicles) shall be met with by additional hiring of vehicles after obtaining the administrative approval and financial sanction of the respective competent authorities. The norms prescribed for deployment of operational vehicles for each category of field formation is given in **ANNEXURE-I**. However, these norms are only suggestive and a proper justification by field formations has to be provided for additional requirement of vehicles on hiring.

5. TYPES OF VEHICLES

At present, vehicles are hired based on the sanction orders that classify vehicles into Mini, Mid-Size and SUVs. Henceforth, the classification used by **Society of Indian Automobile Manufacturers (SIAM)** shall be used for fixing norms. Accordingly, the following vehicle categories are prescribed for staff and operational purposes.

Purpose	Type of Vehicle
Staff car	A-3 Segment (Mid-size)
Operational vehicles	A-2 Small Cars Zen, Swift, Wagon R etc
	B-1 Van, Omini etc Small Vehicles
	A-3 Segment (Mid-size) or
	B-2 Segment (MUV/MPV)

6. COST & KILOMETER CEILING

6.1 The Cost Ceiling for deployment of "Operational Vehicle" and Staff Car is as follows:

S.No.	Type of Vehicle	Cost Ceiling per month (Exclusive of Service Tax)
(i)	Small Sized Vehicles	Rs. 30,000/-
(ii)	Mid-Sized Vehicles	Rs. 40,000/-
(iii)	SUVs	Rs. 40,000/-

6.2 The hiring of vehicles by the field formations shall also be subject to the ceiling of days/kilometres as follows:

- Vehicles used by officers of the Commissioners and above - 30/31 days of hiring subject to a maximum of 2500 kilometre per month;
- Vehicles used by other officers and for other purposes- 25/26 days subject to maximum of 2000 kilometre per month⁴.

7. DIVERSION OF VEHICLES WITHIN JURISDICTION

7.1. The notified Budgetary Authorities are empowered to divert the operational vehicle from one formation to another under his/her charge or jurisdiction, based on the operational requirements or need-based in the specific area of his/her jurisdiction **provided that the total number of operational vehicles under his/ her jurisdiction does not breach the total number of sanctioned vehicles as per**

⁴ F.No. D 26015/1/2006-Cus (AS) dated 8.2.2006.

entitlement norms. While exercising this power, adequate care shall be taken so that there is no uneven or skewed distribution of vehicles amongst the formations.

7.2. The budgetary authorities shall first ensure adequate funds are available with the concerned formation (where the vehicle is proposed to be diverted) before such reallocation. However, only the 'Hired' Operational Vehicles may be diverted as mentioned above and not the 'Government Owned' Operational Vehicles.

8. PURCHASE OF VEHICLES

8.1 Proposals for purchase of new vehicles have to be referred to Board/ Ministry (Anti-Smuggling Unit) along with detailed information as per **Annexure – III.**⁵ for seeking the administrative approval and financial sanction of the competent authorities. All information should be aligned/updated as per the figures reported in the '**Annual Vehicle Report**' in the format given in **Annexure V.**

8.2 The proposals for purchase of **New Vehicles** (both Staff Cars as well as Operational Vehicles) shall be processed as follows:

- i. The Budgetary Authorities⁶ shall plan for vehicle purchase well in advance and project the fund requirement specifically for purchase of vehicles while forwarding Budget Estimate / Revised Estimate for the concerned FY.
- ii. The field formations shall send the proposals for purchase of new Vehicles to Board/ Ministry (Anti-Smuggling Unit) with detailed information in the format prescribed in **Annexure – III**⁷;
- iii. On receipt of the administrative approval and financial sanction of the Board/Ministry / IFU, the same will be conveyed to the formations with a copy of the approval to the Expenditure Management Cell of DGHRD as well;
- iv. It is the responsibility of the concerned field formations to convey the availability of funds either with the budgetary authority (CC) or after seeking commitment of funds from the Expenditure Management Cell (EMC) of DGHRD and convey the commitment of funds along with the proposal itself. For this, it is reiterated that the concerned field formations should plan for purchase of vehicles well in advance and project the fund requirement to EMC,DGHRD (through the BA) in the Budget Estimate/Revised Estimate of the Financial Year.

⁵ Annexure-I of F.No. 26015/01/2011-Cus (AS) dated 06.5.2011.

⁶ F.No. C. 30013/26/2015-Ad.IVA dated 12.6.2017.

⁷ Annexure – I of F.No. 26015/01/2011 – Cus (AS) dated 06.05.2011

- v. Proposals for expenditure sanction shall be sent to Board/Ministry only on receipt of commitment of fund availability or provision conveyed by EMC.
 - vi. The expenditure sanction for purchase of new vehicles will be accorded by Anti Smuggling Unit on receipt of concurrence from IFU;
 - vii. It must be noted that in respect of Staff Car, the models of car with Net Dealer Price of upto Rs. 4,75,000/- only (available on DGS&D rate contract) can be considered for purchase⁸, through GeM (Government e Marketplace).
- 8.3 It is advisable to send consolidated proposals of requirement, as IFU does not consider proposals in piecemeal. Hence the formations may submit the proposals as per the following schedule :

S.No.	TASK	TASK OWNER	DEADLINE
1.	Projection of fund requirement in (BE/RE) of the FY.	Budgetary authorities/Zones	Date on which the BE/RE is to be sent to EMC, DGHRD.
2.	Proposal for purchase of vehicles	Zone	31 st May
3.	Convey Administrative Approval by Board to the formations and to EMC, DGHD.	Board (Anti-Smuggling Unit)	30 th June
4.	Allocation of Funds by EMC	EMC, DGHRD	15 th July
5.	Proposal for Expenditure sanction along with the details of fund allotment to the Anti-Smuggling Unit	Zones	31 st July

⁸.F.No.03(1)/E-IIA/2009, Department of Expenditure, dated 06.08.2014

9. 'MATURE' CONDEMNATION OF OWNED VEHICLES

9.1. When does a vehicle become ripe for Mature Condemnation?

The lives of various types of vehicles, in terms of distance run (in kilometres) and length of use (in years) whichever is reached later, have been fixed as under⁹:

S. No.	Type of vehicles	Kilometres	Years
(i)	Heavy Commercial vehicles	4,00,000	10
(ii)	Motor vehicles fitted with engines up to 20 hp (RAC).	1,50,000	6
(iii)	Motor cycles fitted with engines of 3.5 hp (RAC) or above	1,20,000	7
(iv)	Motor cycles fitted with engines of less than 3.5 hp (RAC)	1,20,000	6

9.2. Powers of Head of Department for Mature Condemnation of Vehicles

The powers of Heads of Department with respect to Mature Condemnation of Vehicles are given as under:

	Condemn/ Hire/ Purchase	Powers
1.	For Mature Condemnation of a vehicle	Full powers to HoD
2.	Replacement hiring in lieu of regularly (mature) condemned vehicle.	Full powers to HoD subject to GFRs, 2017 and instructions issued from time to time.
3.	Replacement Purchase in lieu of mature condemned vehicle.	Proposals for purchase of vehicles have to be referred to the Ministry/ ASU in the format as prescribed in Annexure – III.

⁹Substituted vide G.I., M.F., Notification No. F. I (II) –E. II (A)/85 dated 12th December, 1985, published as S.O. No. 5641 in the Gazette of India, dated the 21st December, 1985

9.3. Procedure for Mature Condemnation

The Inspection Report for Mature Condemnation of a vehicle certifying that the vehicle(s) is not fit for any further economical use has to be obtained and sent along with the proposal for condemnation. The Certificate/ Inspection Report(s) can be obtained from any of the following Authorities:

- An Electrical & Mechanical workshop of the National Airports Authority;
- The workshop of a State Road 'Transport Corporation';
- At locations where workshops mentioned above are not available, Transport Workshops under the Central or State Government Dept;

The Certificate/ Inspection Report(s) should contain full particulars of the vehicle(s) viz. year of purchase, chassis number, engine number, kilometres run, make & model, physical condition & recommendation of the inspecting authority for condemnation etc.

10. 'PRE-MATURE' CONDEMNATION OF OWNED VEHICLES

10.1. A vehicle which does not fulfil the criteria of Mature Condemnation but the vehicle is not fit for any further economical use is entitled for Pre-mature condemnation.

10.2. The procedure as described above for mature condemnation shall be followed in the case of pre-mature condemnation also. However, the powers to pre-maturely condemn a Vehicle lie with Ministry/ Board. Hence, the proposals for Pre-Mature Condemnation of Vehicles have to be referred to Board/ Ministry (Anti-Smuggling Unit) in the Performa prescribed in **Annexure- IV**.¹⁰ On receipt of sanction from the Ministry for pre-mature condemnation, the HoD shall issue an order of condemnation.

11. POWERS OF HOD W.R.T. HIRING OF VEHICLES¹¹

	Situation	Authority
1.	Hiring against mature condemnation	HoD has full powers subject to GFR 2017 and instructions issued from time to time.
2.	Hiring against pre-mature condemnation	Ministry's sanction order for hiring should be obtained through ASU; The sanction order is valid for one year and needs to be renewed every year.

¹⁰ Annexure-II of F.No. 26015/01/2011-Cus(AS) dated 06.05.2011

¹¹ Delegation of Financial Powers to heads of departments of Department of Revenue CBDT and CBEC dated 23.09.2011 F.No. C30012/90/2006-Ad.IVA(Pt.-I)

3.	In connection with search and seizure operations.	The offices (including offices headed by AC/ DC) may hire vehicles temporarily for search and seizure operations as and when required, subject to availability of Budget and subject to ex-post-facto approval by the concerned HoD.
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11.2 The additional requirement of vehicles by any formation may be sent to DGHRD/IFU with proper justification and it will be considered on case-to-case basis. The upper ceiling for hiring of operational vehicles is @ Rs. 40,000/- (excluding taxes) for mid size vehicles and @ Rs. 30,000/- (excluding taxes) for small size vehicles per month and the kilometer ceiling is of 2000 kilometers per month for 20-25 days per month subject to the following conditions:

- (i) The existing instructions of DoR and provisions of GFR 2017 be followed.
- (ii) The hiring of vehicle will be effective prospectively i.e from the date of issue of sanction order.
- (iii) The vehicles may be hired only on the basis of actual requirement and may not be used as staff car.
- (iv) The hiring may be discontinued immediately when the vehicles are no longer required for the offices for which these are sanctioned.

11.3 These norms are only indicative and do not amount to a sanction. Moreover, the vehicle entitlement is computed on the basis of Sanctioned Strength, whereas, IFU invariably limits the requirement and concurs to actual working strength only. Therefore, it is reiterated that in cases where the number of vehicles indicated against the formation ('entitlement') is more than the actual number of vehicles deployed (i.e more than those sanctioned by IFU upto date), then the prior and specific sanction of IFU/Ministry is mandatory. Therefore, the proposals for hiring additional vehicles may be sent to DGHRD/IFU along with proper justification keeping in view the above.

12. Conditions for Hiring of Vehicles¹²

- i. The provisions of **GFR, 2017** along with guidelines issued by CVC shall be compiled with while hiring the vehicles.
- ii. Wherever possible, hiring shall be done through GeM (Government e Marketplace).
- iii. The vehicles hired shall be in good condition and shall not be older than three years.
- iv. Hiring shall be subject to the following ceilings of usage per number of days/ kilometres¹³ :-

¹² F.No. 26015/4/2013 – Cus (AS) dated 12.08.2016

¹³ F.No. 26015/1/2006 – Cus (AS) dated 08.02.2006

- a. Vehicles used by officers of the grade of Commissioner and above- 30/31 days of hiring subject to maximum of 2500 km. in a month;
 - b. Vehicles used by other officers & for other purposes- 20/25 days subject to maximum of 2000 km. in a month.
-
- v. Log books shall be maintained for the hired vehicles as in the case of departmental vehicles.
 - vi. The recurring expenditure involved in hiring of vehicles shall be met from the Budget Grant Sanctioned to the formation under the Object Head of **"Office Expenses (Motor Vehicles)"**.
 - vii. In terms of F.No. 26015/20/2007-Cus (AS) dated 17.12.2007 read with F.No. 26015/04/2013-Cus(AS) dated 18.05.2011 the vehicles for usage of officers posted in CBEC offices and IFU shall be hired by Commissioner, Central Excise, Delhi-I (GST Commissionerate North Delhi) who will hire the vehicles and place them under the disposal of the authorities concerned.
 - viii. **Additional Hiring**
The expenditure on hiring of vehicles under 1% incremental scheme has been shifted to regular Budget Head "Office Expenses (MV)" from Financial Year 2016-17 onwards with the approval of the Competent Authority. Hence, permission would be required for only fresh additional hiring of vehicles and not for continuance of vehicles hired already hitherto or every financial year.

13. ANNUAL VEHICLE REPORT

An '**Annual Vehicle Report**' containing updated information regarding the total number of staff cars and operational vehicles owned and hired by each formation in a Zone (under a Budgetary authority i.e. CC/DG) along with the estimated fund requirement for this purpose has to be submitted to the EMC, DGHRD with a copy to Anti-Smuggling Unit by **30th April of each year** in the Performa prescribed as **Annexure V**. All formations are also requested to send the updated reports (as per revised formats) according to revised guidelines for the Deployment of vehicles within one month.

VEHICLE ENTITLEMENT NORMS

These norms are only indicative and do not amount to a sanction. Moreover, the vehicle entitlement is computed on the basis of Sanctioned Strength, whereas, IFU invariably limits the requirement and concurs to actual working strength only. Therefore, it is reiterated that in cases where the number of vehicles indicated against the formation ('entitlement') is more than the actual number of vehicles deployed (i.e more than those sanctioned by IFU upto date), then the prior and specific sanction of IFU/Ministry is mandatory. Therefore, the proposals for hiring additional vehicles may be sent to DGHRD/IFU along with proper justification keeping in view the above. Additional hiring of vehicles requires prior approval of IFU/Ministry if not covered vide a sanction order.

1. GST formations

S.No.	Formations	Operational Vehicle
1	GST Zonal Office/ CCO	2
2	GST Service Commissionerates	
2.a.	Commissionerate headquarters	5-9*
2.b	Division	1 each
3	GST Audit Commissionerates	
3.a.	Commissionerate	3
3.b.	Circle	1 each
4.	GST Appeal Commissionerate	2

* The requirement of operational vehicles is reckoned based on the jurisdictional spread and work load of each Commissionerate.

2. Customs formations

S.No.	Formations	Operational Vehicle
1	Zonal Office/CCO	2
2	Commissionerate	2
2.i	Special Intelligence and Investigation Branch (SIIB)	4
2.ii.	DIU (Docks Intelligence unit)	4

2.iii	Customs Preventive	4
2. iv	Airport	1 per shift
2. v	Air Intelligence Unit	2 per shift
2 vi	Air cargo Intelligence Unit (ACIU)	4
2.vii	Land Customs Stations	2 each for big LCS and 1 each for small LCS.
2. viii	Border Haat	1 each
2.ix	Customs Intelligence Units (CIU)	1 per group
2.x	Container scanning stations	2 each
2.xi.	Customs Division/Group	1 each
2.xii	Customs Preventive Unit	1 each
2. xiii	Post clearance Audit	2
2.x iv	Revenue Recovery Unit	2
2. xv	Rummaging Unit	2
2. xvi	Legal	1
2. xv	Review cell/CAT/Vigilance	1
5	Commissioner (Appeals)	-

3. Directorates and Board's office

S.No	Formations	Operational Vehicle
1.DGRI		
1.a	Head quarters	21
1.b	Zonal Units	6each
1.c	Regional Units	2 each
1.d	Sub Regional Units	1 each
2. DGGSTI		
2.a	Head quarters	12
2.b	Zonal Units headed by DG	12 each
2.c	Other Zonal Units	8 each
2.d	Regional Units	3 each
3. DG Audit		
3.a	Head quarters	6
3.b	Zonal Units	2 each
4. DGHRD		
4.a	Head quarters	-
4.b.	HRM Wing	12
4.c	I & W Wing	3
4.d	Expenditure Management Cell	6

5. NACIN		
5.a	HQ	12
5.b	Centre for Excellence	2
5.c	Zonal Training Institutes	4 each
5.d.	Regional Training institutes	1 each
6. DGPM		
6.a	HQ	11
6.b	Regional Units	5 each
6.c.	Commissioner (Investigation-GST)	4
6.d	Commissioner (Investigation -Customs)	4
6.d	Commissioner (AEO)	3
6.e	Other Commissioners on the strength of DGPM who will work in Board	4 each
7.DG Systems and Data Management		
7.a	HQ	27
7.b	Mumbai	6
7.c	Chennai	22
7.d	Bengaluru	12
7.e	Kolkata	1
8. DG Vigilance		
8.a	HQ	16
8.b	Zonal Units (Chennai, Delhi, Mumbai, Kolkata)	4 each
8.c	Other Zonal Units	4 each
9. DG Taxpayer Services		
9.a	HQ	6
9.b	Zonal Units	3 each
10. DG ARM		
10. a	Headquarters/Delhi	14
10. b	RMD Mumbai	22
11. DG GST		
11.a	Headquarters	16
11.b	Zonal Units	4 each
12. DG Valuation		
12.a	Headquarters	4
12.b	Zonal Units	1 each
13. CESTAT (ARs' Offices)		
13.a	Chief Commissioner (AR)	32

13.b	Commissioner (AR)	3 each
14 Settlement Commission		
	All Benches	24
15	DG, Safeguards	6
16	Directorate of International Customs (DIC)	9
17	Directorate of Logistics (DoL)	6
18	Directorate of Legal Affairs (DLA)	7
19	DG Export Promotion(DGEP)	8
20	Pr. CCA	2
21	Single Window Project	2
22	Board office, North Block including TRU, GST Guidelines wing, GST war room etc.*	As Per Requirement

* Will be hired by GST Commissionerate North Delhi.

Note: The number/ norms indicated above are only indicative. These are subject to change if additional vehicles are required on need basis if sought by any formation of CBEC.

CONDEMNATION CERTIFICATE

By virtue of powers vested under Schedules V&VI of delegation of Financial Powers Rules 1978, delegated vide Office Order No II/B/65/08-09 Dt 10.06.2010, the departmental Car bearing registration no. is ordered to be condemned, being beyond economic repairs, as certified by the competent Authority. Details of vehicle are given below:-

1. Make of Vehicle
2. Registration No
3. Model No.
4. Chassis No.
5. Engine No
6. Horse Power
7. Fuel Used
8. Mileage Completed

Vehicle no shall be disposed off immediately in accordance with the Rules in force and as prescribed from time to time.

(Name and Designation)

PROFORMA FOR PURCHASE OF VEHICLES		
1.	Name of CC/ DG	
2.	Total Number of Owned Vehicle (in running Condition)	
3.	Total Number of Condemned Vehicles	
4.	Total Number of Hired Vehicles (staff + Operational)	
5.	Sanctioned Strength of Drivers	
6.	Working Strength of Drivers	
7.	Full justification for operational/ anti-evasion/ activities to be given	
8.	Why the requirement cannot be met by hiring of vehicles/ redeployment of vehicles	
9.	Make/ Model of replacement Vehicle(s) sought to be purchased	
10.	Whether the model confirms to the list of approved vehicles.	
11.	Photo copy (duly attested of Inspection Report(s) of the competent transport authority and Condemnation Certificate in case of replacement purchase against Condemned Vehicle.	
12.	Attested copy of the Registration Certificate of the vehicle being condemned.	
13.	Confirmation to the effect that no replacement has been made against the subject vehicles.	
14.	Cost implications –details of capital cost as also the estimated recurring expenses to be given.	
15.	Budget availability – Whether funds are available in the budget.	
16.	Remarks	
Please Note: Also provide information as per Annexure V		

PERFORMA FOR PRE-MATURE CONDEMNATION OF VEHICLES		
1	Date of purchase and cost.	
2	Type of vehicle (make, model, brand, name).	
3	Repair costs incurred so far.	
4	Whether the vehicle has been involved in any accident and if so, its effect on the vehicle.	
5	A certificate from the competent Transport authorities that the vehicle is beyond repairs and should be Condemned.	
6	Detailed justification as to why replacement of the vehicle is necessary if condemned.	
7	The purpose for which the vehicle is being used, its seating capacity /payload in tones and whether it is petrol or diesel propelled.	
8	Confirmation that if the vehicle is condemned prematurely, adequate provision has been made for its Replacement in the budget and that it can be purchased in the current year.	
9	A chart showing briefly the number of Vehicles and their types available. The total motor able area of the Commissionerate should be mentioned.	
10	Detailed reasons why the vehicle should be condemned.	
11	It may be certified that the pre-mature Condemnation is not due to bad asset management.	
12	Remarks, if any.	

Annual Vehicle Report

(CC/DG: Zone)

(F.Y.)

1. TOTAL NUMBER OF OWNED VEHICLES IN RUNNING CONDITION (excluding condemned vehicles)

Sr. No.	Registration No.	Date of Purchase	Make/ Model of Vehicle Purchased	Present Deployment of Vehicle	Total number of owned running vehicles (a)

2. TOTAL NUMBER OF CONDEMNED VEHICLES (excluding vehicles against which replacement purchase has already been done)

Sr. No	Registration No.	Date of Purchase	Make/ Model of Vehicle Purchase	Date of Condemnation	Premature or Mature Condemnation	Whether proposal for Purchase of Vehicle against condemned vehicle sent to Ministry (mention File No. & date ,if so)	Number of Vehicles hired against condemned Vehicles	Total number of Condemned Vehicles (b)

3. TOTAL NUMBER OF HIRED STAFF CAR/ VEHICLES*

Sanctioned strength of officers entitled for staff cars	Working Strength of officers entitled for staff cars	Actual No of Staff Vehicles hired as Staff Cars (c)

*Total number hired staff cars should not exceed Working Strength of officers entitled for staff cars.

4. TOTAL NUMBER OF HIRED OPERATIONAL VEHICLES (excluding hired against pre matured or mature condemned vehicles)

A	B	C		
Total number of Formations in the Zone/Directorate	Total no. vehicles sanctioned (attach Sanction Order)#	Total Number of Vehicles Entitled **	Additional Vehicle Entitled** but yet to be sanctioned	Total no. of Operational Vehicles Hired (d) ***

It does not include vehicles hired against pre matured or mature condemned vehicles.

**As per Annexure – I of Vehicle Guidelines (Annexure A)

*** Number of operational vehicles hired should be equal to or less than number of vehicles sanctioned for hiring.

\$ Total number of vehicles should not exceed total number of vehicles entitled as per Annexure – I of Vehicle Guidelines (Annexure A)

5. FUND REQUIREMENT under "O.E. (MV)"

Total Fund allocated in "O.E. (MV)" previous FY	Fund utilised in "OE (MV)" in previous FY	Fund required in "OE (MV)" in current FY

6. DRIVERS (as on 31st March of previous Financial Year)

Sanctioned Strength of Drivers	Working Strength of Drivers

(Signature of **Nodal officer** for Motor Vehicles)
With Contact Details (Ph/Fax/ e-mail)

Vehicles Re- Distributed to GST Zones, CBEC						
Sl. No.	Zone	Commissionerate		Operational Vehicles Deployment		Total Vehicle requirement
				Headquarter	Division/Circles	
1	Chandigarh	1	CCO & CCA	2	0	2
		2	Chandigarh	5	3	8
		3	Shimla	6	5	11
		4	Jalandhar	8	10	18
		5	Ludhiana	9	21	30
		6	J & K	5	4	9
		7	Chandigarh (Audit)	3	4	7
		8	Ludhiana (Audit)	3	8	11
		9	J & K (Audit)	3	4	7
		10	Chandigarh (Appeals)	2	--	2
		11	Ludhiana (Appeals)	2	--	2
		12	J & K (Appeals)	2	--	2
			Total	50	59	109
2	Delhi	1	CCO & CCA	2		2
		2	Delhi East	8	8	16
		3	Delhi South	8	9	17
		4	Delhi North	8	9	17
		5	Delhi West	8	9	17
		6	Delhi-I (Audit)	3	8	11
		7	Delhi-II (Audit)	3	8	11
		8	Delhi-I (Appeals)	2	--	2
		9	Delhi-II (Appeals)	2	--	2
			Total	44	51	95
3	Panchkula	1	CCO & CCA	2	--	2
		2	Gurugram	8	8	16
		3	Faridabad	8	6	14
		4	Rohtak	9	5	14
		5	Panchkula	8	6	14
		6	Gurugram (Audit)	3	8	11
		7	Faridabad (Audit)	3	8	11
		8	Gurugram (Appeals)	2	--	2
		9	Panchkula (Appeals)	2	--	2
			Total	45	41	86
4	Lucknow	1	CCO & CCA	2	--	2
		2	Lucknow	8	6	14
		3	Allahabad	8	6	14
		4	Kanpur	8	7	15
		5	Agra	7	6	13
		6	Varanasi	7	5	12
		7	Lucknow (Audit)	3	5	8
		8	Kanpur(Audit)	3	6	9
		9	Lucknow (Appeals)	2	--	2
		10	Allahabad (Appeals)	2	--	2
			Total	50	41	91

5	Meerut	1	CCO & CCA	2	--	2
		2	Meerut	8	8	16
		3	Noida	8	7	15
		4	Gautam Buddh Nagar	7	7	14
		5	Ghazaabad	8	7	15
		6	Dehradun	7	7	14
		7	Meerut (Audit)	3	7	10
		8	Noida (Audit)	3	7	10
		9	Dehradun (Audit)	3	7	10
		10	Meerut (Appeals)	2	--	2
		11	Noida (Appeals)	2	--	2
		12	Dehradun (Appeals)	2	--	2
			Total	55	57	112
6	Hyderabad	1	CCO & CCA	2	--	2
		2	Hyderabad	8	8	16
		3	Secunderabad	8	7	15
		4	Medchal	7	8	15
		5	Rangareddy	7	7	14
		6	Hyderabad-I (Audit)	3	8	11
		7	Hyderabad-II (Audit)	3	8	11
		8	Hyderabad-I (Appeals)	2	--	2
		9	Hyderabad-II (Appeals)	2	--	2
	Total	42	46	88		
7	Vizag (Amaravati)	1	CCO & CCA	2	--	2
		2	Vizag	8	6	14
		3	Tirupati	9	4	13
		4	Guntur	9	6	15
		5	Guntur (Audit)	3	5	8
		6	Guntur (Appeals)	2	--	2
			Total	33	21	54
Vizag(Amaravati) Zone has been allocated 5 mid size vehicles instead of 6.						
8	Bengaluru	1	CCO & CCA	2	--	2
		2	Bengaluru East	8	9	17
		3	Bengaluru West	8	10	18
		4	Bengaluru North West	8	8	16
		5	Bengaluru North	8	9	17
		6	Bengaluru South	8	9	17
		7	Mysuru	7	7	14
		8	Mangalore	7	5	12
		9	Belgavi	7	8	15
		10	Bengaluru-I (Audit)	3	5	8
		11	Bengluru -II (Audit)	3	5	8
		12	Mysuru (Audit)	3	5	8
		13	Belgavi (Audit)	3	5	8
		14	Bengaluru-I (Appeals)	2	--	2
		15	Bengluru -II (Appeals)	2	--	2
		16	Mysuru (Appeals)	2	--	2
		17	Belgavi (Appeals)	2	--	2
			Total	83	85	168

9	Kochi	1	CCO & CCA	2	--	2
		2	Kochi	8	8	16
		3	Calicut	7	5	12
		4	Thiruvananthapuram	8	5	13
		5	Kochi (Audit)	3	8	11
		6	kochi (Appeals)	2	--	2
			Total	30	26	56
10	Chennai	1	CCO & CCA	2	--	2
		2	Chennai North	8	12	20
		3	Chennai South	8	11	19
		4	Chenna Outer	8	11	19
		5	Coimbatore	8	7	15
		6	Salem	8	6	14
		7	Trichy	8	6	14
		8	Madurai	9	9	18
		9	Pondicherry	7	4	11
		10	Chennai-I (Audit)	3	8	11
		11	Chennai-II (Audit)	3	8	11
		12	Coimbatore (Audit)	3	6	9
		13	Chennai-I (Appeals)	2	--	2
		14	Chennai-II (Appeals)	2	--	2
		15	Coimbatore (Appeals)	2	--	2
			Total	79	88	167
11	Ranchi	1	CCO & CCA	2	--	2
		2	Patna I	8	5	13
		3	Patna II	7	5	12
		4	Ranchi	9	10	19
		5	Jamshedpur	9	5	14
		6	Patna (Audit)	3	6	9
		7	Ranchi (Audit)	3	5	8
		8	Patna (Appeals)	2	--	2
		9	Ranchi (Appeals)	2	--	2
			Total	45	36	81
	Ranchi Zone has been allocated 8 mid size vehicles instead of 9.					
12	Kolkata	1	CCO & CCA	2	--	2
		2	Kolkata North	8	11	19
		3	Kolkata South	7	12	19
		4	Howrah	7	12	19
		5	Haldia	8	5	13
		6	Bolpur	9	10	19
		7	Siliguri	6	7	13
		8	Kolkata-I (Audit)	3	8	11
		9	Kolkata-II (Audit)	3	6	9
		10	Durgapur (Audit)	3	6	9
		11	Kolkata-I (Appeals)	2	--	2
		12	Kolkata-II (Appeals)	2	--	2
		13	Siliguri (Appeals)	2	--	2
			Total	62	77	139
			Kolkata Zone has been allocated 12 mid size vehicles instead of 13.			

13	Bhubaneswar	1	CCO & CCA	2	--	2
		2	Bhubaneswar	8	8	16
		3	Rourkela	7	7	14
		4	Bhubaneswar (Audit)	3	7	10
		5	Bhubaneswar (Appeals)	2	--	2
			Total	22	22	44
14	Jaipur	1	CCO & CCA	2	--	2
		2	Jaipur	8	11	19
		3	Jodhpur	8	9	17
		4	Alwar	7	7	14
		5	Udaipur	7	9	16
		6	Jaipur (Audit)	3	5	8
		7	Jodhpur (Audit)	3	5	8
		8	jaipur (Appeals)	2	--	2
		9	Jodhpur (Appeals)	2	--	2
			Total	42	46	88
15	Ahmedabad	1	CCO & CCA	2	--	2
		2	Ahmedabad South	8	8	16
		3	Ahmedabad North	8	7	15
		4	Gandhinagar	8	7	15
		5	Rajkot	9	6	15
		6	Bhavnagar	8	5	13
		7	Kutch	8	5	13
		8	Ahmedabad (Audit)	3	10	13
		9	Rajkot (Audit)	3	7	10
		10	Ahmedabad (Appeals)	2	--	2
		11	Rajkot (Appeals)	2	--	2
			Total	61	55	116
16	Vadodara	1	CCO & CCA	2	--	2
		2	Vadodara I	9	12	21
		3	Vadodara II	9	11	20
		4	Surat	8	12	20
		5	Daman	8	10	18
		6	Vadodara (Audit)	3	11	14
		7	Surat (Audit)	3	9	12
		8	Vadodara (Appeals)	2	--	2
		9	Surat (Appeals)	2	--	2
			Total	46	65	111
17	Mumbai	1	CCO & CCA	2	--	2
		2	Mumbai South	7	10	17
		3	Mumbai Central	7	10	17
		4	Mumbai East	7	10	17
		5	Mumbai West	7	10	17
		6	Bhiwandi	8	5	13
		7	Palghar	8	6	14
		8	Navi Mumbai	7	7	14
		9	Thane	9	6	15
		10	Thane Rural	8	6	14
		11	Belapur	9	6	15
		12	Raigarh	9	6	15
		13	Mumbai-I (Audit)	3	9	12
		14	Mumbai-II (Audit)	3	9	12
		15	Mumbai-III (Audit)	3	9	12
		16	Thane (Audit)	3	9	12
		17	Raigarh (Audit)	3	9	12
		18	Mumbai-I (Appeals)	2	--	2
		19	Mumbai-II (Appeals)	2	--	2
		20	Mumbai-III (Appeals)	2	--	2
		21	Thane (Appeals)	2	--	2
		22	Raigarh (Appeals)	2	--	2
			Total	113	127	240

18	Pune	1	CCO & CCA	2	--	2
		2	Pune I (North)	8	7	15
		3	Pune II (South)	9	9	18
		4	Kolhapur	9	5	14
		5	Goa	7	5	12
		6	Pune-I (Audit)	3	6	9
		7	Pune-II (Audit)	3	7	10
		8	Pune-I (Appeals)	2	--	2
		9	Pune-II (Appeals)	2	--	2
		10	Goa (Appeals)	2	--	2
			Total	47	39	86
19	Bhopal	1	CCO & CCA	2	--	2
		2	Indore	8	9	17
		3	Bhopal	8	8	16
		4	Jabalpur	7	8	15
		5	Ujjain	7	8	15
		6	Raipur	8	10	18
		7	Bhopal (Audit)	3	6	9
		8	Indore (Audit)	3	6	9
		9	Raipur (Audit)	3	6	9
		10	Bhopal (Appeals)	2	--	2
		11	Indore (Appeals)	2	--	2
		12	Raipur (Appeals)	2	--	2
			Total	55	61	116
		Bhopal Zone has been allocated 11 mid size vehicles instead of 12.				
20	Nagpur	1	CCO & CCA	2	--	2
		2	Nagpur I	9	5	14
		3	Nagpur II	9	5	14
		4	Nashik	8	7	15
		5	Aurangabad	9	5	14
		6	Nagpur (Audit)	3	6	9
		7	Nashik (Audit)	3	6	9
		8	Nagpur (Appeals)	2	--	2
		9	Nashik (Appeals)	2	--	2
			Total	47	34	81
21	Guwahati	1	CCO & CCA	2	--	2
		2	Guwahati	5	4	9
		3	Itanagar	5	1	6
		4	Imphal	5	1	6
		5	Shillong	5	2	7
		6	Aizawl	5	1	6
		7	Kohima/Dimapur	5	1	6
		8	Agartala	5	2	7
		9	Dibrugarh	5	4	9
		10	Shillong (Audit)	3	7	10
		11	Guwahati (Appeals)	2	--	2
			Total	47	23	70
			GRAND TOTAL	1098	1100	2198

ANNEXURE – “C”

Directorates/CBEC

S.No.	Directorates/CBEC	Recommended/Approved by IFU	Remarks/Justifications
1	DG,GSTI	65	One Additional vehicles for each 5 Pr. DG/DG office. Two vehicles each for all the new 17 Zonal Offices and 13 Regional Offices.
2	DG, Vigilance	6	One vehicle each for 4 regional units which have no operational vehicles and Two for Hq.
3	DG, PM	5	One vehicle each for 5 units which have no operational vehicles.
4	DG, Audit	7	One vehicles each for 7 Zonal Units which have no operational vehicles.
5	DG, HRD	4	One addl. Vehicle for each 4 Wing of HRD as volume of work and no. of staff increased.
6	Dte. Of Legal Affairs	1	One additional vehicle to handle court cases in various courts.
7	DG, NACIN	12	One each for new 5 units and 5 for existing units which have no operational vehicles. Two additional for HQ.
8	DG, GST	5	Two for each 2 zones and One for HQ.
9	DIC	2	Two vehicles as DIC is new creation and number of staff is very less.
10	DG, ARM	10	New creation. 4 for Mumbai Unit(NTC) and 6 for Delhi HQ/GST RMD/BIA.
11	CBEC offices	3	Two for Custom Wing and One for IFU/EC-II Branch, CBEC.
Number of Additional Operational vehicles sanctioned by IFU.		120	