Telephone: 011- 25710483 /25761008 Email: pc.dghrd@nic.in

भारत सरकार/Government of India

वित्त मंत्रालय/Ministry of Finance,

राजस्व विभाग/Department of Revenue

केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड/Central Board of Indirect Taxes & Customs

मानव संसाधन विकास महानिदेशालय/Directorate General of Human Resources Development

407/8, Deep Shikha, Rajendra Place, New Delhi – 110008

फा.सं./F.No. HRM-II/PCM/(1)/CIR/2/2026-PLC-HRM-II-DGHRD-Delhi दिनांक/Dated:२३.11.2026

To,

The Pr. Chief Commissioners/Chief Commissioners, GST & Central Excise/Customs (All),
The Pr. Directors General/Directors General, CBIC (All),
The Chief Commissioner (AR)/CESTAT,
The Principal Commissioner /Commissioners I/c of Directorates (All),
The Commissioner, Authority for Advance Rulings, Delhi/Mumbai,
The Chief Controller of Factories, New Delhi,
The Narcotics Commissioner, Gwalior.

Madam/Sir,

Subject: Annual General Transfer 2027– reg

All are informed that the Annual General Transfers for the year 2027 of IRS (C&IT) officers are likely to be issued as per the prescribed timelines. In this connection, extant Transfer/Placement Guidelines, 2018 issued vide F.No. A- 22011/07/2018-Ad. II dated 12.04.18, as amended, may be referred.

2. All IRS (C&IT) officers working under your charge may be informed that representations for transfer/postings are to be submitted online through the dedicated module available on the DGHRD website www.dghrdcbic.gov.in for this purpose. A link to the module is also provided on the CBIC website www.cbic.gov.in. **It may be noted that all representations submitted prior to the date of issuance of this circular stand disposed.** Further, it may also be noted that the officers who are anticipating their promotion in the near future may also submit their representations through the online Transfer & Posting Module.

3. The online **Transfer & Posting Module will remain open from 01/12/2026 to 31/12/2026 (23:59Hrs).** The User Manual (Step-by-Step Guide) to fill up the representations online is enclosed as **ANNEXURE 'A'** to this circular. Further, in case of any difficulty in accessing the online Transfer & Posting Module, officers may send an email at **pc.dghrd@nic.in**. Officers due for transfer as per the Transfer/Placement Guidelines, 2018 or requesting for transfer on compassionate grounds (mentioned in Para 11 of the Transfer/Placement Guidelines, 2018 of IRS (C&CE) Officers) must provide documentary evidence to support their representations and may indicate their options for transfer on the online Transfer & Posting Module. The officers should indicate only the names of the Station(s) and not specific postings. Officers in the grade of DC/AC and ADC/JC are advised to give options of the stations falling in different zones. It is specified that multiple stations opted within the same Zone shall be reckoned as a single option.

4. The officers seeking retention in the present station of posting on the ground of their children studying in Class X/XII during the academic session 2027-2028 should furnish a legible copy of the identity card of the school-going child with their representation. Similarly, officers seeking transfer/retention on medical/PWD/Spouse (working in a Government department) should furnish the latest copies of the supporting documents, failing which their applications shall not be processed. The Board may also exercise its right to refer medical ground cases to a Medical Board for verification of the grounds given. It may be noted that, in terms of Para 11.5 of the Transfer/Placement Guidelines, 2018, all requests for transfer/posting of office bearers of recognized IRS Associations, requests on spouse grounds, medical grounds, child education grounds, PWD cases shall be considered in accordance with the extant DoPT guidelines, as far as administratively feasible.

5. The list of officers of all grades due for transfer/rotation for AGT-2027, as per the maximum tenure prescribed in the Transfer Placement Guidelines, 2018, as amended, shall be displayed as per procedure on the CBIC and DGHRD websites. Additionally, in terms of Board's Office Order No. 44/2026 dated 27.03.2026, 59/2026 dated 30.04.2026, Office Order No. 77/2026 dated 27.05.2026, Office Order No. 88/2026 dated 23.06.2026, and Office Order No. 152/2026 dated 05.11.2026, or any other office order which may be issued after the issuance of this circular, wherein it is mentioned that the postings of certain officers are scheduled to be reviewed during AGT-2027; a list of such officers shall also be made available on both websites and they are required to submit their representations, if any. Upon successful submission of their representations on the online

Transfer & Posting Module, officers will receive a confirmation email on their registered email acknowledging the receipt of their representation.

6. It may be noted that this process of calling for options from the officers or the officers' act of exercising such options does not confer any right on the concerned officers to be posted only at any of the stations or zones of their choice. It is also brought to the notice of all officers that, as per Para 7.6 of the extant Transfer/Placement Guidelines, 2018, as amended, an officer may be transferred out before the completion of his/her tenure on his/her own request or on administrative grounds/in the public interest. Further, as per para 14.1 of the transfer/placement guidelines, 2018, the Board/Placement Committee may, if it considers necessary to do so in public interest and in furtherance of organizational objectives, transfer, retain or post any officer to any station/region or a specific post.

7. It is pertinent to note that the due list is only indicative in nature and is prepared primarily with reference to officers who are due for rotation on completion of the prescribed **maximum** tenure in terms of Para 7.2, Para 7.3.1, and Para 7.4 of the Transfer/Placement Guidelines, 2018. The inclusion or non-inclusion of an officer's name in the due list shall not, in any manner, be construed as a restriction on the powers of the Board/Placement Committee to consider and recommend the transfer, retention, or posting of any officer, in accordance with Para 7.6 and Para 14 of the aforesaid Guidelines, keeping in view administrative exigencies, public interest, and organisational requirements. Accordingly, officers whose names do not figure in the due list may also be considered for transfer/posting before completion of their prescribed tenure, wherever warranted in view of functional requirements/organizational priorities/exigencies of service or on administrative grounds.

8. The Board has also directed that no Transfer/Local Rotation orders (LRs) of Group 'A' IRS (C&IT) officers involving change of station should be issued by the Pr. Chief Commissioners/Chief Commissioners/Cadre Controlling Commissioners in their respective jurisdictions (apart from the officers posted in accordance with the Board's Office Order subsequent to the issuance of this circular) till the completion of the AGT-2027 exercise. However, in case of grave and exceptional circumstances, such LR orders may be issued by the Pr. Chief Commissioners/Chief Commissioners/Cadre Controlling Commissioners with prior approval of the Board, through the office of Additional Director General, HRM-II, DGHRD.

9. Attention is also invited to the Board's Office Memorandum dated 20.06.2014 issued vide F.No. C.50/54/2014-Ad.II regarding bringing of non-official or other outside influence in respect of service matters. Rule 20 of the Central Civil Services (Conduct) Rules, 1964 states that, "No Government servant shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under the Government". Accordingly, the provisions of the above rule may be strictly adhered to, and no outside influence be brought for posting/transfer, which will be viewed seriously.

10. **No cognizance shall be taken of representations received after the last date of receipt of options/representations for AGT 2027, i.e. 31.12.2026**. Further, any request for change in the options already submitted shall not be entertained. However, in exceptional cases involving compelling circumstances, such requests may be considered on a case-to-case basis, subject to administrative feasibility. It is, therefore, advised that the officers should select the options after careful consideration of all the aspects pertaining to them.

11. The contents of this Circular may be brought to the notice of all concerned.

Yours faithfully,

23/11/2026

(Shubhagata Kumar)
Director General
DGHRD (HRM)

Encl: **ANNEXURE 'A'**

Copy to:

1. The Member (Admin), CBIC, Room No. 14090, 4th Floor, C-Wing, Kartavya Bhawan 1, New Delhi – for kind information.
2. The Commissioner (Coord.), CBIC, Room No. 14063, 4th Floor, B-Wing, Kartavya Bhawan 1, New Delhi – for information and with the request to circulate this circular among all concerned officers working in the different sections/Administrative Wing of CBIC.
3. The Webmaster, CBIC – with a request to upload this circular along with its enclosures on the CBIC website.

23/11/2026

(Shubhagata Kumar)
Director General
DGHRD (HRM)

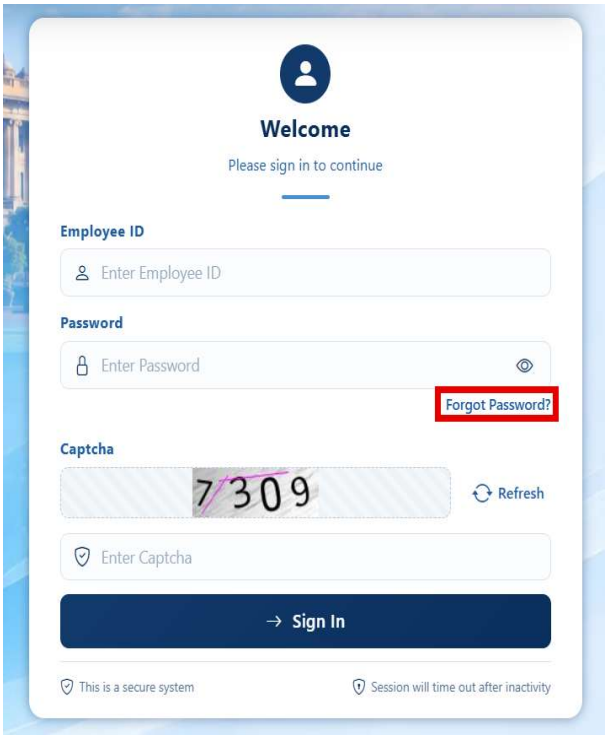
ANNEXURE-A

Transfer & Posting Module – Group "A" IRS (C&IT) Officers
USER MANUAL (STEP-BY-STEP GUIDE)

Access to the Module: The Transfer & Posting Module may be accessed through the designated link available on the official websites of DGHRD (www.dghrdcbic.gov.in) and CBIC (www.cbic.gov.in).

1. For your first login, click 'Forgot Password?' on the login page to generate your login password.

IMAGE 1



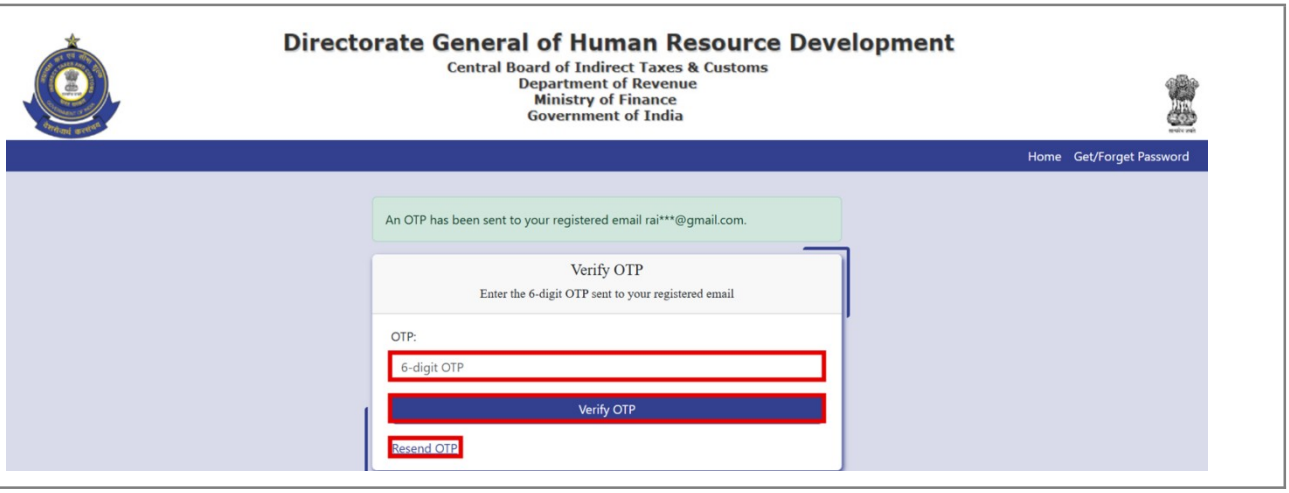
2. Enter your Employee ID and click 'Submit'. A one-time password (OTP) will be sent to your registered email ID. The portal displays the email address in a partially masked format (for example, abc*@gov.in) to indicate where the OTP has been sent.**

IMAGE 2



3. Open the email with the subject "Your Password Reset OTP - Transfer/Posting Module". Enter the six-digit OTP and click 'Verify OTP'. The OTP is valid for 10 minutes from the time it is sent. If you do not receive the OTP, wait for 60 seconds and click 'Resend OTP'.

IMAGE 3



4. After successful verification, the new password page will open. Enter the password in the 'New Password' field, re-enter it in 'Confirm Password', and click 'Reset Password'. You will be redirected to the login page with a success message. You will not be logged in automatically; log in using your new password.

IMAGE 4



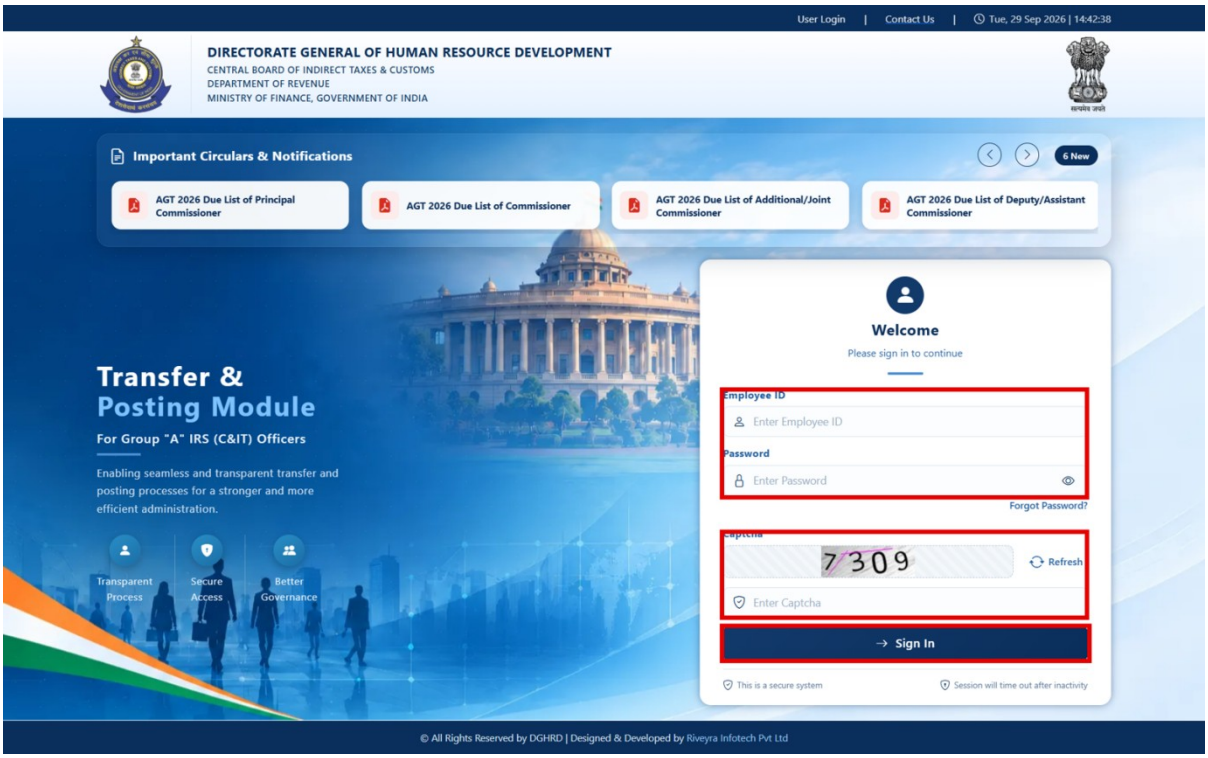
Password Requirements:

Minimum 8 characters.
At least one uppercase letter (A–Z).
At least one lowercase letter (a–z).
At least one number (0–9).
At least one special character (e.g., @, #, $, %, !).
The password must not have been previously exposed or compromised.
The 'Confirm Password' field must match the 'New Password' field.

Note: Complete the password reset before the OTP expires. If the OTP or session expires, you may be redirected to the beginning of the process.

5. **Log in using your Employee ID as the username and the password you have set. Enter the CAPTCHA and click 'Sign In'.**

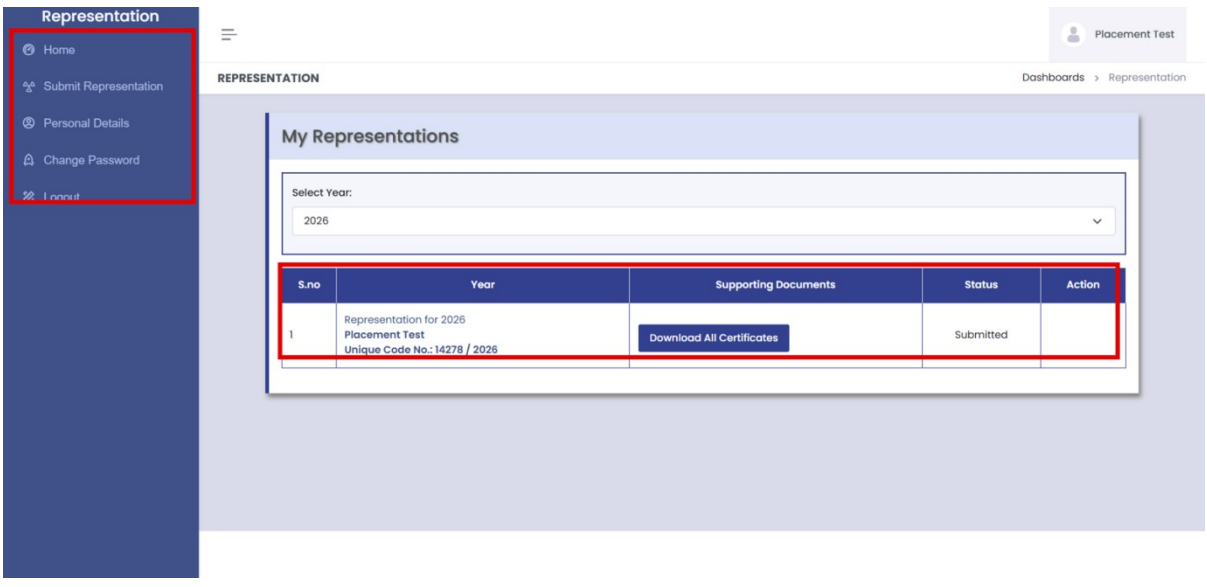
IMAGE 5



Click the eye icon to show or hide the password. If the CAPTCHA is unclear, click 'Refresh' to generate a new one.

6. **After logging in, you will be directed to the Home page (Dashboard), headed "Representation". It displays your representations for the selected year. Use the 'Select Year' drop-down menu to view representations from previous years.**

IMAGE 6



Left menu	Functionality
Home	Dashboard displaying your representations
Submit Representation	Form for creating a new representation

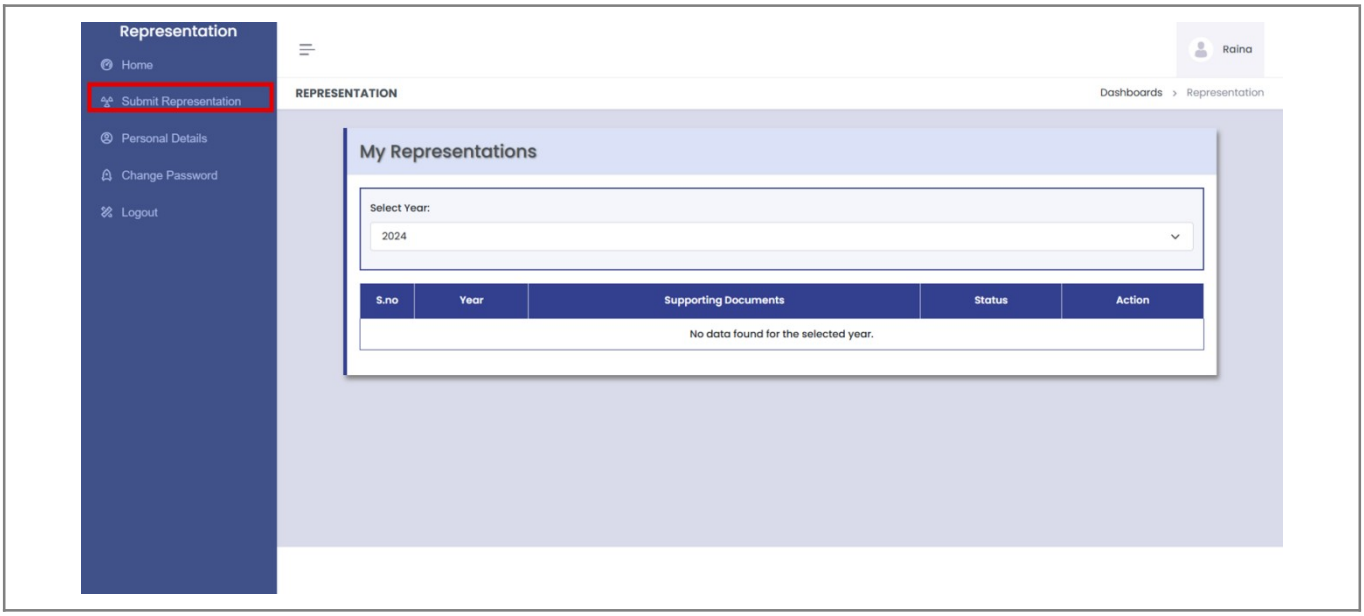
Left menu	Functionality
Personal Details	Profile details; update designation and phone number
Change Password	Change your login password
Logout	Ends your current session

Status	What it means / what you can do
Saved as Draft	Saved but not submitted. You can edit, final submit, or delete the draft.
Submitted	Successfully submitted to DGHRD. The representation is locked and cannot be edited or deleted.

Note: An acknowledgment email will be sent to the employee after successful submission of the representation.

7. To submit a representation, click the 'Submit Representation' tab.

IMAGE 7

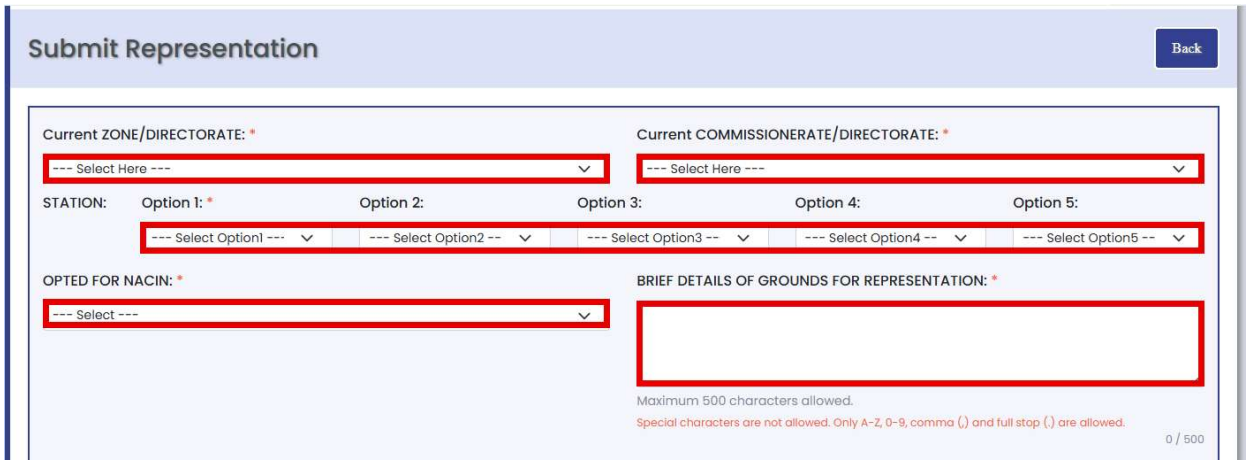


Please note:

- DGHRD must have opened the submission window. Otherwise, the portal will display the message "Representation is Closed..!".
- Only one representation can be created during each open period. If you have already created a representation, open and edit the existing draft instead.
- If the message "You are not authorized to create a representation" appears, contact the Placement Cell of DGHRD.

8.1 Fill in all the relevant details in the fields provided. Fields marked with an asterisk (*) are mandatory.

IMAGE 8.1

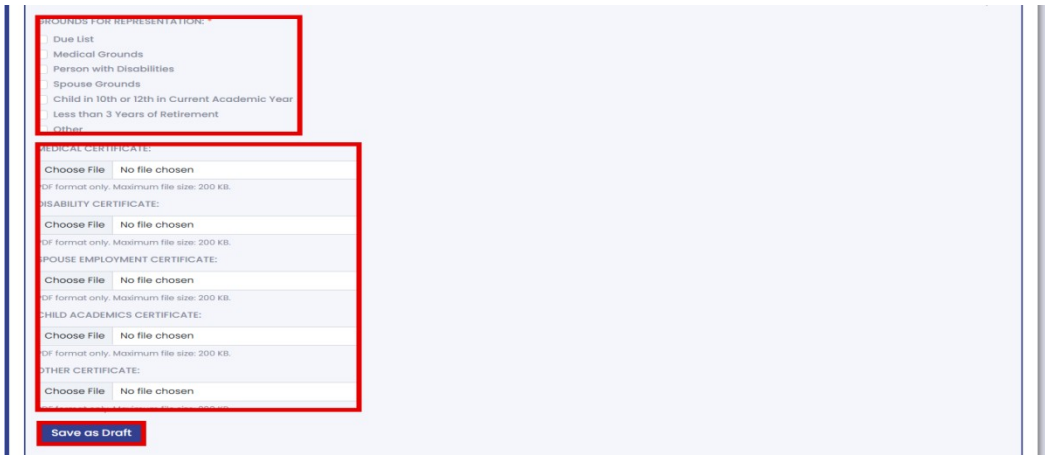


Field	How to fill it
Current ZONE/DIRECTORATE*	Select your present zone or directorate.
Current COMMISSIONERATE/DIRECTORATE*	This field is populated after you select the zone. Select your present commissionerate.
STATION – Option 1 to 5	Select preferred stations in order of priority. Selection of Option 1 is mandatory. The portal does not allow the same station to be selected more than once.
OPTED FOR NACIN*	Select Yes or No.
BRIEF DETAILS OF GROUNDS*	Enter a brief description (maximum 500 characters). Only English letters (A–Z), numbers (0–9), commas (,) and full stops (.) are allowed.

Note: Indicate only the names of the stations and not specific postings. Officers in the grades of DC/AC and ADC/JC are advised to select stations falling in different zones.

8.2 Select one or more applicable options under 'Grounds for Representation' and upload the relevant supporting documents in PDF format in the respective fields. The 'Save as Draft' button is available at the bottom of the form.

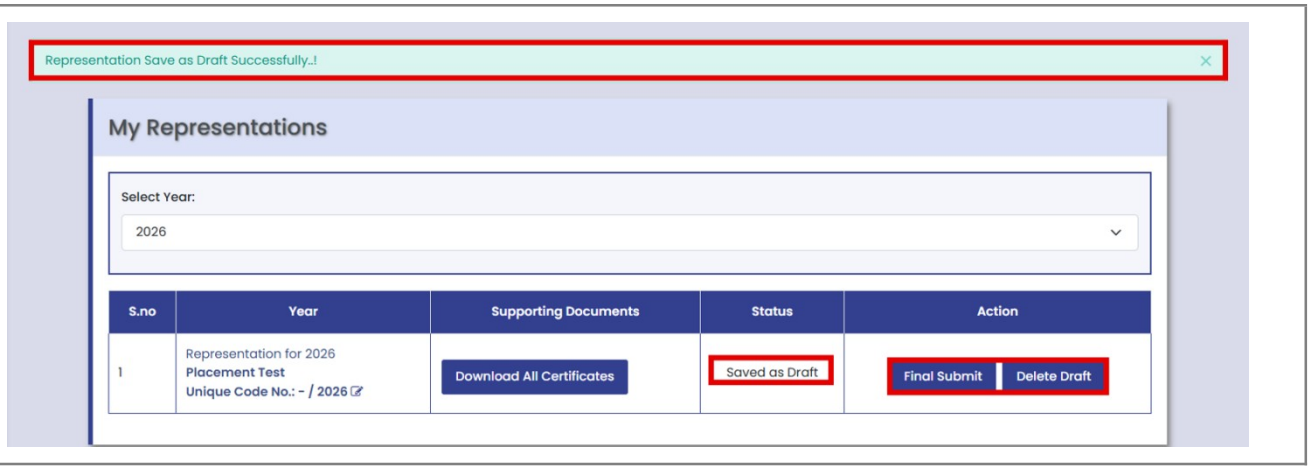
IMAGE 8.2



Note- Each file must be in PDF format and must not exceed 200 KB. Ensure that the supporting documents are the latest copies, as outdated documents may result in the respective ground for representation not being considered.

9.1 Save as Draft: You can save your representation for review and submission at a later time. After clicking 'Save as Draft', you will be returned to the Dashboard with the message "Representation Save as Draft Successfully..!" and the status 'Saved as Draft'.

IMAGE 9.1



Remember- A draft has not yet been submitted to DGHRD. You must complete the Final Submit process (Steps 9.5 to 9.8) to submit the representation.

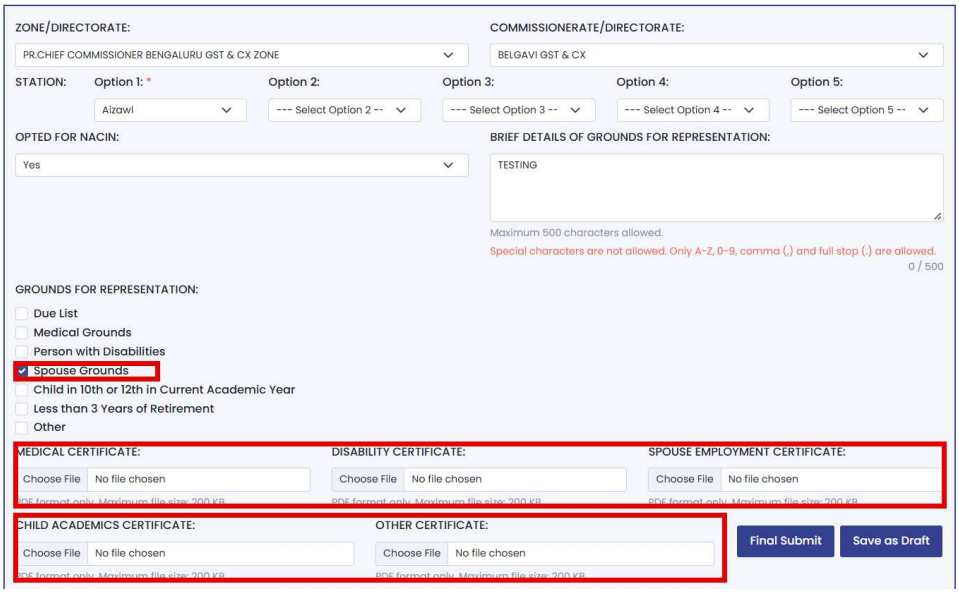
9.2 Edit / Upload Documents: Click the pencil icon next to your draft to reopen it.

IMAGE 9.2



9.3 You can correct any field and upload supporting documents at any time before final submission. Existing uploaded documents will remain unless you upload a replacement in the corresponding field.

IMAGE 9.3



Note- If a ground (Medical, Disability, Spouse, or Child) is selected and the corresponding certificate is missing, a "Missing Documents" pop-up will list the missing document(s). Drafts can be saved without uploading supporting documents.

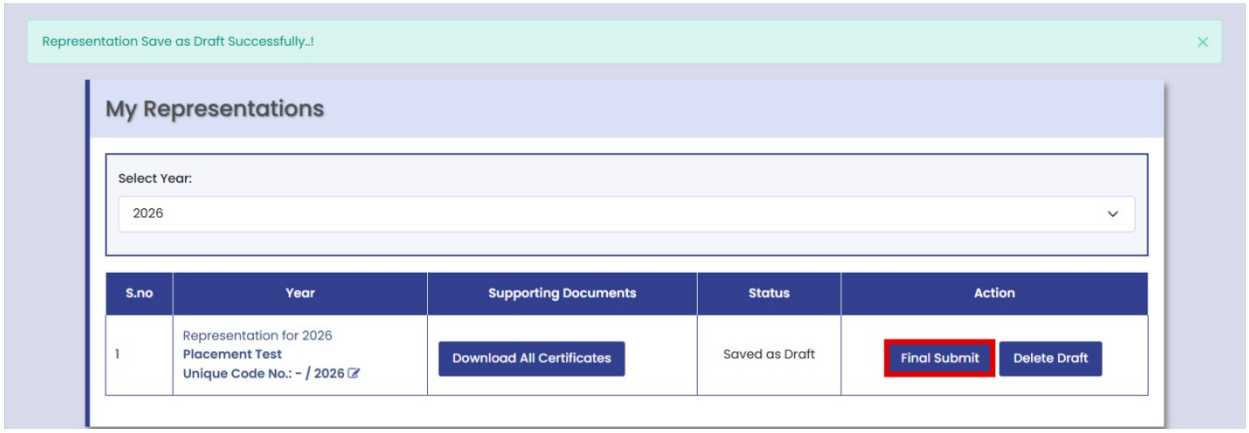
9.4 Delete Draft: Click 'Delete Draft' in the Action column and confirm the deletion. The draft and its uploaded files will be removed. A submitted representation cannot be deleted.

IMAGE 9.4



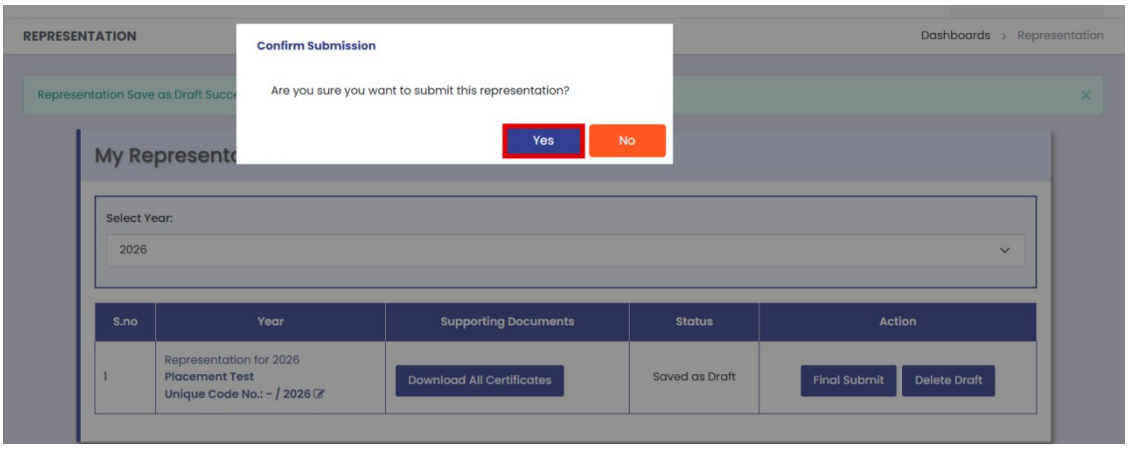
9.5 Final Submit: To begin the submission process, click the 'Final Submit' button in the Action column against your draft.

IMAGE 9.5



9.6 A confirmation pop-up will appear with the message "Are you sure you want to submit this representation?". Click 'Yes' to proceed. Click 'No' to cancel the action.

IMAGE 9.6



9.7 The representation form will reopen for final verification. Carefully review all the details entered, station preferences selected, grounds indicated, and supporting documents uploaded. Make any necessary corrections or attach any missing documents, and then click 'Final Submit' at the bottom of the form. If you wish to continue working on the representation later, click 'Save as Draft' instead.

IMAGE 9.7

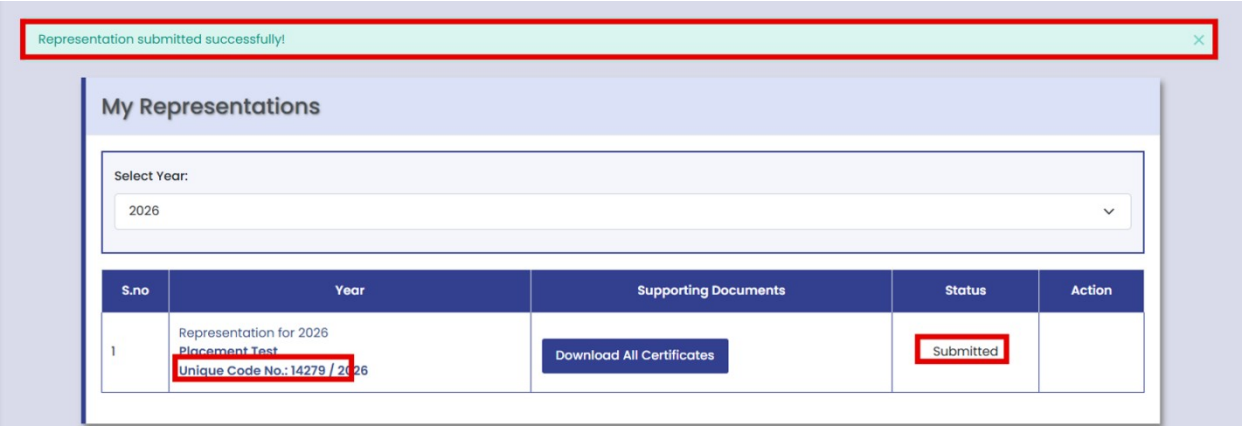


Important Instructions Before Final Submission

- Before clicking 'Final Submit', ensure that:
- All personal and service-related details entered are correct.
- Station preferences are selected in the correct order.
- All applicable grounds for representation have been selected.
- The latest supporting documents have been uploaded in the prescribed format and file size.
- You have carefully reviewed the representation and its attachments.

9.8 Upon successful submission, a confirmation message stating "Representation submitted successfully!" will appear on the Dashboard. The status will change to 'Submitted', and a Unique Code No. will be generated.

IMAGE 9.8

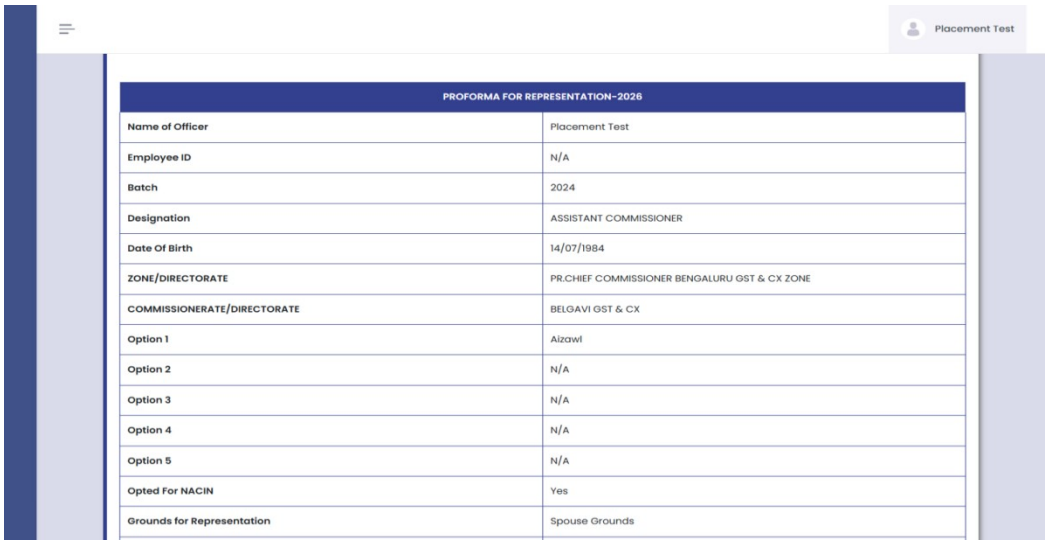


Important: Once the representation is submitted, it is locked and cannot be corrected, altered, or deleted. Ensure that you submit it on or before the prescribed closing date. Representations received after the closing date will not be considered.

An acknowledgment email with the subject "Acknowledgment of Representation Received on Online Transfer/Posting Module" will be sent to your registered email ID.

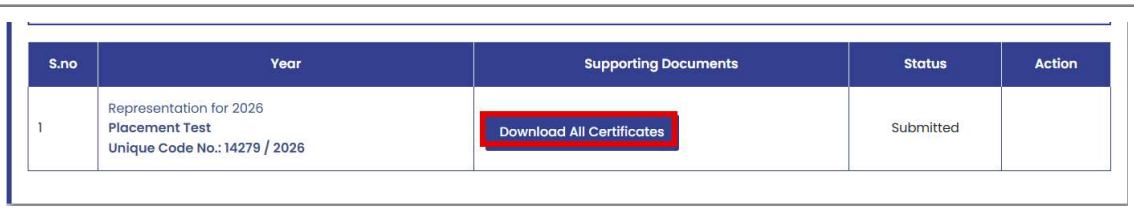
10.1 View Representations: Click the "Representation for <year>" link in the Year column. The representation will open in a new tab and display your details, station options, grounds, and supporting documents

IMAGE 10.1



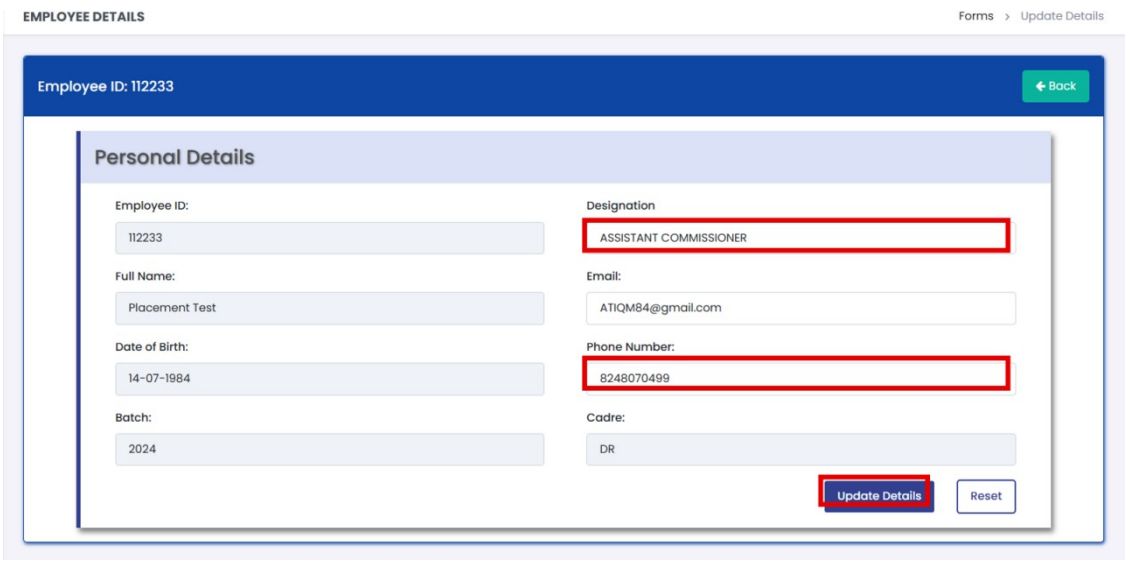
10.2 Download: Click 'Download All Certificates' to download a single PDF containing your Representation followed by all the documents uploaded by you. Save or print the PDF for your records.

IMAGE 10.2



11. To view or update your profile details, click 'Personal Details'. You can update only your Designation and Phone Number. Enter a valid 10-digit mobile number (not starting with 0) and click 'Update Details' to save the changes. The 'Reset' button clears the editable fields.

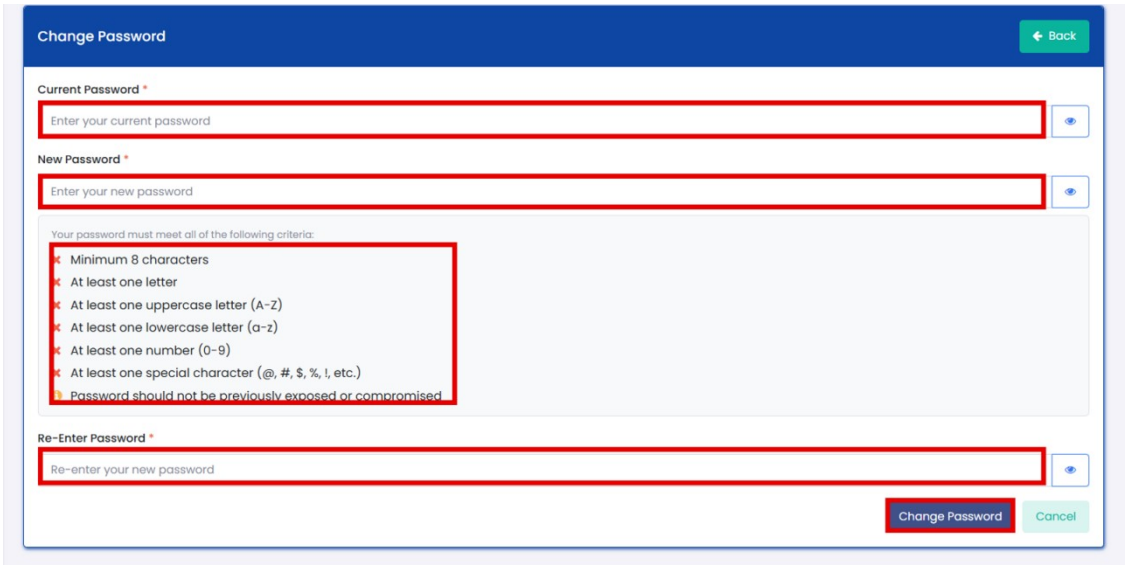
IMAGE 11



Note- Employee ID, Name, Date of Birth, Batch, Cadre, and Email are read-only. For corrections to these details, contact the Placement Cell, DGHRD at pc.dghrd@nic.in.

12. To change your password, click 'Change Password'. Enter your Current Password, New Password and Re-enter New Password, and then click 'Change Password'. After a successful password change, you will be logged out and must log in again using the new password.

IMAGE 12



Note- The new password must comply with the requirements specified in Step 4 and displayed on the screen. If the current password is incorrect, the portal will display "Current Password is Invalid." Always click 'Logout' when you finish, especially when using a shared computer.

13. Common Messages and Troubleshooting:

System Messages/Notifications	Explanation/Action Required
You are not authorized to create a representation.	Your account may not be enabled for submission. Contact the Placement Cell, DGHRD.
Representation is Closed..!	The submission window is not open. Check the relevant circular and wait for DGHRD to open the Representation window.
You have already created a representation during this period.	Open the existing representation from the Dashboard and edit the draft, if required.
You have already submitted this representation. It cannot be edited.	The representation has already been submitted and is locked against further changes.
Please select at least one station from Option 1–5	Select at least one preferred station. Option 1 is mandatory.
Special characters are not allowed	Use only A–Z, 0–9, commas (,) and full stops (.) in the brief details.
Certificate must be a PDF file / size must not exceed 200 KB	Save the document as a PDF and ensure that its file size does not exceed 200 KB before uploading it again.
Missing Documents pop-up	Check the list in the pop-up and upload the supporting document(s) required for each selected ground, where applicable.
OTP is invalid or has expired	Wait 60 seconds, click 'Resend OTP', and enter the latest OTP received.
No registered email address found	Contact the Placement Cell, DGHRD and request that your email ID be updated/added to your profile.

TRANSFER & POSTING MODULE – HELP DESK

For any technical difficulty in accessing or using the Transfer & Posting Module, officers may contact the Placement Cell, DGHRD, at:

Email: pc.dghrd@nic.in