



**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
Tel: 011-23748048, Fax : 011-23748050 (www.dghrdcbic.gov.in)**

To,

Dated:10.12.2025

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 APARs for the assessment year 2025-26 for Assistant Commissioners promoted vide Office Order No. 157/2025 dated 30.09.2025 -reg.

This is with reference to writing of APAR for officers who were recently promoted as Assistant Commissioners vide Office Order No. 157/2025 dated 30.09.2025. Consequent to promotion, APAR module for these officers is being migrated from SPARROW_CBIC to SPARROW_IRS for assessment year 2025-26 and onwards. In order to ensure smooth and hassle-free transition, the following points may please be kept in mind:

1. For the assessment year 2025-26, APAR will be of two categories: (1) certain period as an Assistant Commissioner; and (2) certain period as Superintendent / Appraiser.
2. It may be noted that for the part period as Superintendent / Appraiser, manual APAR has to be written and electronic workflow should not be created on SPARROW_CBIC. Once the manual APAR is written, the complete APAR should be sent to this office so that it can be uploaded on the SPARROW_IRS portal. Creation of APAR workflow for the period as Superintendent / Appraiser in SPARROW_CBIC unnecessarily delays the migration of account to SPARROW_IRS. Hence, the APAR custodian under your charge may please be sensitized about the same.
3. For the remaining part period as Assistant Commissioner, the electronic APAR workflow has to be created on SPARROW_IRS portal with starting date as the date of joining as Assistant Commissioner and end date as 31.03.2026.
4. In case, officer (either as AC or Supdt / Appraiser) has not worked for a mandatory 90 days under a single reporting officer during the A.Y. 2025-26, NRC workflow has to be created in the SPARROW_IRS module. In other words, no workflow (either APAR or NRC) should be created in SPARROW_CBIC module for these recently promoted officers.

In case of any difficulty, Sparrow help-desk may be contacted at email help.sparrowirs@gov.in.

This issues with the approval of the competent authority.

Yours faithfully,

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

Date: 12-12-2025

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