

***Suo moto disclosures i.r.o***  
**Kakinada Commissionerate under**  
**Section 4(1)(b) of the RTI Act, 2005**  
***(as on 11-04-2017)***

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Section 4(i) (b) of the Right to Information Act, 2005 requires every public authority to publish information on 17 points on suo-moto basis. Information in respect of Central Excise, Customs & Service Tax, Kakinada Commissionerate is as under:-

(i) The particulars of Organization, Functions and Duties

We work under Central Board of Excise & Customs (CBEC), Department of Revenue; Ministry of Finance which is responsible for formulation of policy relating to levy and collection of Indirect taxes namely, Customs duty, Central Excise duty and Service tax. Kakinada Commissionerate is the one among Six Commissionerates of Visakhapatnam Zone.

**Organizational Structure:** The Commissionerate is headed by Commissioner. Organizational structure of the Commissionerate is as follows:

Commissioner	: Sri. B. HARERAM
Additional Commissioner	: Sri G. SHIRIL SAROJ
Assistant Commissioner	: Sri T. E. SRIKANTH Sri S. L. NAGRAJ Sri B. AJAY KUMAR JAI ARVIND G.

The jurisdiction of this Commissionerate is as follows:

- (a) M/s.Visakhapatnam Steel Plant;
- (b) Gajuwaka Revenue Mandal excluding the Village/Areas of Mindhi, Nathayyapalem, Akkireddypalem ; Tunglam ; the Industrial Area of Autonagar; Yarada & Dolphin's Nose, that are covered under the jurisdiction of the Visakhapatnam Commissionerate ;
- (c) the Mandals of Pedagantyada, Parawada, Achuthapuram, Elamanchili, Rambilli, Kasimkota, Munagapaka, Anakapalli, Sabbavaram, Chodavaram, Cheedikada, Hukumpeta, Butchyyapeta, KotaVuratla, Makavarapalem, Ravikamatham, Madugula, Paderu, Pedabayalu, Manchingipattu, G.Madugula, Chinthapalli, Gudemkothaveedhi, Koyyuru, , Golugonda, Rolugunta, Nakkapalli, S.Rayavaram, Narsipatnam, Nathavaram & Payakaraopeta of Visakhapatnam District ;
- (d) the entire District of East Godavari consisting of following mandals viz., Addatheegala, Ainavilli, Alamuru, Allavaram, Amalapuram, Ambajipeta, Anaparthi, Atreyapuram, Biccavolu,

Devipatnam, Gandepalli, Gangavaram, Gokavaram, Gollaprolu, I. Polvaram, Jaggampeta, Kadiyanm, Kajuluru, Kakinada (Rural), Kakinada (Urban) Kapileswarapuram, Karapa, Katrenikona, Kirlampudi, Korukonda, Kotananduru, Kothapalli, Kothapeta, Malikipuram, Mamidikuduru, Mandapeta, Mummidivaram, Maredumilli, P.Gannavaram, Pamarru, Pedapudi, Peddapuram, Pithapuram, Prathipadu, Rajahmundry (Urban), Rajahmundry (Rural), Rajanagaram, Rajavommangi, Ramachandrapuram, Rampachodavaram, Rangampeta, Ravulapalem, Rayavaram, Rajolu, Sakhinetipalli, Samalkot, Sankhavaram, Seethanagaram, Thallarevu, Thondangi, Tuni, Uppalaguptam, Y. Ramavaram & Yeleswaram and  
(e) The Yanam Area in the Union Territory of Puducherry.

The Commissionerate is having three (3) Central Excise divisions namely, Kakinada, Rajahmundry and Visakhapatnam-IV Divisions and two (2) Service Tax divisions namely, Gajuwaka and Kakinada Service Tax Divisions. Each division is headed by the officer to the Rank of Deputy/Assistant Commissioner. Further, divisions are divided into Ranges/ Groups, which is headed by the Superintendent (Group "B" Gazetted officer). Jurisdiction and function of divisions/Ranges of the Commissionerate are detailed hereunder:-

### **1. KAKINADA CENTRAL EXCISE DIVISION**

Deputy Commissioner

: Sri G. RAMA KRISHNA RAJU

The jurisdiction of the Division is divided into Five (5) Central Excise Ranges:

- (a) Kakinada-I: This Range will have the jurisdiction over the units situated in Kakinada Urban Mandals.
- (b) Kakinada-II: This Range will have jurisdiction over Kakinada Rural Mandals.
- (c) Ramachandrapuram: This Range will have jurisdiction over the Mandals of This Range will have jurisdiction over the Mandals of Ainavilli, Alamuru, Allavaram, Amalapuram, Ambajipeta, Anaparthi, Atreyapuram, I. Polvaram, Kajuluru, Kapileswarapuram, Karapa, Katrenikona, Kothapeta, Malikipuram, Mamidikuduru, Mandapeta, Mummidivaram, P. Gannavaram, Pamarru, Pedapudi, Ramachandrapuram, Ravulapalem, Rayavaram, Rajolu, Sakhinetipalli, Thallarevu, Uppalaguptam of East Godavari District.
- (d) Samalkota: This Range will have jurisdiction over the Mandals of Gandepalle , Gollaprolu, Jaggampeta, Kirlampudi, Kotananduru, Kothapalli , Kotananduru, Peddapuram, Pithapuram, Prathipadu , Rangampeta, Samalkot, Sankhavaram , Thondangi, Tuni & Yeleswaram.of East Godavari District.
- (e) Yanam: This Range will have jurisdiction over Yanam in the Union Territory of Pondicherry.

### **2. RAJAHMUNDY DIVISION**

Assistant Commissioner

: Sri R. GOVINDRAJAN

The jurisdiction of the Division is divided into Five (5) Central Excise Ranges:

- (a) Rajahmundry-I: The Range will have Jurisdiction over Rajahmundry Town (Except Kateru, Lalacheruvu, Kolamuru, Morampudi and Konthamuru) , Pidimgoyya of Rajahmundry Rural Mandal, Vemagiri of Kadiyam Mandal, the Mandals of Maredumilli, Y.Ramavaram, Addateegala, Rajavommangi, Gangavaram, Rampachodavaram, Devipatnam, Biccavolu and Seetanagaram in East Godavari District.
- (b) Rajahmundry-II: The Range will have jurisdiction over Dowaleswaram and Rajavolu of Rajahmundry Rural Mandal and Kateru of Rajahmundry Town.
- (c) Rajahmundry-III: This Range will have jurisdiction over Kadiam Mandal (Except Vemagiri).
- (d) Rajahmundry-IV: The Range will have jurisdiction over the Rajahmundry urban Mandals and Rajahmundry Rural Mandals (other than those which are covered by the jurisdiction of Rajahmundry Range-I, Range-II and Range-V in respect of these two Mandals), Gokavaram, Rajanagaram and Korukonda of East Godavari District.
- (e) Rajahmundry-V: The Range will have jurisdiction over M/s. Andhra Pradesh Paper Mills Limited, Rajahmundry.

### **3. VISAKHAPATNAM-IV DIVISION**

Assistant Commissioner

: Sri G. DHARAMARAJ

The jurisdiction of the Division is divided into Six (6) Central Excise Ranges:

- (a) Gajuwaka: The Range will have the jurisdiction over Gajuwaka Mandal excluding the Village/Areas of Mindhi, Nathayyapalem, Akkireddypalem ; Tunglam; the Industrial Area of Autonagar; Yarada & Dolphin's Nose,, that are covered under the jurisdiction of the Visakhapatnam Commissionerate. The Range will have the jurisdiction over the Pedagantyada Mandal and all the Registered Dealers of Central Excise, under the jurisdiction of the Range of Visakhapatnam District.
- (b) Vizag Steel Plant Range-I: The Range will have the jurisdiction over all Iron & Steel Products & its export of Visakhapatnam Steel Plant.
- (c) Vizag Steel Plant Range -II: The Range will have the jurisdiction over all other Misc Products excluding the Iron & Steel Products & its export of Visakhapatnam Steel Plant.
- (d) Ankapalle Range-I: The Range will have the jurisdiction over Mandals of Atchuthapuram, Elamancili, Rambilli, Kasimkota, Munagapaka, Anakaplli, Parawada (excluding JN Pharma city), Sabbavaram, Chodavaram, Cheedikada, Hukupeta and Butchiyyapeta.
- (e) Ankapalle Range-II: The Range will have the jurisdiction over Jawaharlal Nehru Pharma City of Parawada Mandal.
- (f) Payakaraopeta: The Range will have the jurisdiction over the Mandals of KotaVuratla, Makavarapalem, Ravikamatham, Madugula, Paderu, Pedabayalu, Manchingipattu, G.Madugula, Chinthapalli, Gudemkothaveedhi, Koyyuru, Golugonda, Rolugunta, Nakkapalli, S.Rayavaram, Narsipatnam, Nathavaram & Payakaraopeta.

#### **4. GAJUWAKA SERVICE TAX DIVISION**

Deputy Commissioner

: Sri JOSEPH GUDA PATIL

The jurisdiction of the Division is divided into Four (4) Service Tax Ranges:

- (a) Gajuwaka ST-I: The Range will have the jurisdiction over (a) Gajuwaka Mandal excluding the Village/Areas of Mindhi, Nathayyapalem, Akkireddypalem ; Tunglam ; the Industrial Area of Autonagar; Yarada & Dolphin's Nose,, that are covered under the jurisdiction of the Visakhapatnam Commissionerate ; (b) the Pedagantyada Mandal, under the jurisdiction of the Range.
- (b) Gajuwaka ST-II Vizag Steel Plant: The Range will have the jurisdiction over all the Service Tax matters pertaining to M/s. Visakhapatnam Steel Plant.
- (c) Anakapalle ST: The Range will have the jurisdiction over all the Service Tax matters pertaining to the Mandals of Atchuthapuram, Elamancili, Rambilli, Kasimkota, Munagapaka, Anakaplli, Parawada, Sabbavaram, Chodavaram, Cheedikada, Hukupeta and Butchiyyapeta.
- (d) Pyakaraopeta ST: The Range will have the jurisdiction over all the Service Tax matters pertaining to the Mandals of KotaVuratla, Makavarapalem, Ravikamatham, Madugula, Paderu, Pedabayalu, Manchingipattu, G.Madugula, Chinthapalli, Gudemkothaveedhi, Koyyuru, Golugonda, Rolugunta, Nakkapalli, S.Rayavaram, Narsipatnam, Nathavaram & Payakaraopeta.

#### **5. KAKINADA SERVICE TAX DIVISION**

Assistant Commissioner

: Sri T. DINESH

The jurisdiction of the Division is divided into Five (5) Service Tax Ranges:

- (a) Kakinada-I: This Range will have the jurisdiction over the Service Providers located in the area falling under Ward No. 1 to Ward No. 25 of Kakinada Municipal Corporation.
- (b) Kakinada-II: This Range will have the jurisdiction over the Service Providers located in the area falling under Ward No. 26 to Ward No. 50 of Kakinada Municipal Corporation.
- (c) Kakinada-III: This Range will have jurisdiction over the Service Providers located in the areas covered by Kakinada (Rural) Mandal and the areas not covered in Kakinada Municipal Corporation.
- (d) Ramachandrapuram: This Range will have jurisdiction over the Mandals of Ainavilli, Alamuru, Allavaram, Amalapuram, Ambajipeta, Anaparthi, Atreyapuram, I. Polvaram, Kajuluru, Kapileswarapuram, Karapa, Katrenikona, Kothapeta, Malikipuram, Mamidikuduru, Mandapeta, Mummidivaram, P. Gannavaram, Pamarru, Pedapudi, Ramachandrapuram, Ravulapalem, Rayavaram, Rajolu,

Sakhinetipalli, Thallarevu, Uppalaguptam and Yanam of Union Territory of Puducherry.

- (e) Samalkota: This Range will have jurisdiction over the Mandals of Gandepalle, Gollaprolu, Jaggampeta, Kirlampudi, Kotananduru, Kothapalli, Kotananduru, Peddapuram, Pithapuram, Prathipadu, Rangampeta, Samalkot, Sankhavaram, Thondangi, Tuni & Yeleswaram.

**Function:-** Our main functions and duties are mentioned hereunder:

- Levy and collection of Central Excise duties and Service Tax.
- Registration and monitoring of units manufacturing excisable goods and service providers.
- Receipt and scrutiny of declarations and returns filed with the department.
- Combating evasion of Central Excise duties and service taxes.
- Resolution of disputes through administrative and legal measures.
- Sanction of refund, rebate and drawback.
- Realization of Arrears of revenue.
- Audit of assessments for ensuring tax compliance.

Apart from Divisional/Range Offices, there is various Sections of Hqrs office, which are functioning in terms of '*Charter of duties*' as mentioned below:-

Name of the Section	Duties/Function
TECHNICAL (CENTRAL EXCISE) SECTION	<ul style="list-style-type: none"> <li>• Union Budget, Proposals and related correspondence.</li> <li>• Replies to Parliament Questions and related correspondence.</li> <li>• Preparation of Annual Inspection programme of Divisions / Ranges / Units etc.</li> <li>• Compliance of annual inspection programme of all Ranges and Divisions and Units by the Commissioner / Additional Commissioner / Joint Commissioner / DCs / ACs in Visakhapatnam-II Commissionerate</li> <li>• Compliance of visit notes of Commissioner / Additional Commissioner / Joint Commissioner / DCs / ACs to lower formation to monitor revenue performance and other related important works.</li> <li>• Compliance of Inspection &amp; Visit Notes of Chief Commissioner.</li> <li>• Conducting RAC meetings and related correspondence.</li> <li>• Issuance of Standing Orders, Trade Notices and Public Notices relating to Central Excise.</li> </ul>

	<ul style="list-style-type: none"> <li>• Monitoring of Inspection by DGICCE, Hyderabad.</li> <li>• Jurisdiction of Commissionerate / Divisions / Ranges and related correspondence.</li> <li>• Correspondence regarding nomination of Focal Point Bank for revenue collection.</li> <li>• All Technical matters and clarifications.</li> <li>• Citizen charter and related correspondence.</li> <li>• All miscellaneous reports relating to Central Excise.</li> <li>• Downloading of latest Central Excise Notifications / Circulars / Instructions from CBEC website on daily basis and put up to the Commissioner for perusal.</li> <li>• Processing of Advance Ruling Cases. Preparation of brochures for inspections, Visits and Meetings and conferences.</li> </ul>
STATISTICS SECTION	<ul style="list-style-type: none"> <li>• Monthly Performance Report of Excise.</li> <li>• Monthly Revenue Report.</li> <li>• TRU Report.</li> <li>• Monthly Telegraphic Summary.</li> <li>• Category wise Revenue Report.</li> <li>• Revenue Monitoring Measures.</li> <li>• All other reports pertaining to revenue matters.</li> <li>• Periodical statistical report of Customs.</li> </ul>
COMPUTER SECTION	<ul style="list-style-type: none"> <li>• Purchase and maintenance of Systems and peripherals at Hqrs. AMC</li> <li>• Monitoring of SERMON data entry and to send monthly ER-1 data to Directorate of Systems.</li> <li>• LAN/WAN, ACES project correspondence.</li> <li>• Internet connectivity.</li> </ul>
ADJUDICATION	<ul style="list-style-type: none"> <li>• Processing and issue of Show Cause Notices and Adjudication Orders of the cases relating to Central Excise, Customs and Service Tax at Commissioner, Addl. Commissioner and Joint Commissioner Levels.</li> <li>• Maintaining of Call Book cases.</li> <li>• Processing of Settlement Commission Cases.</li> </ul>
RTI SECTION	<ul style="list-style-type: none"> <li>• Right to Information Act / Implementation and related correspondence.</li> <li>• Processing of RTI applications/Appeals.</li> <li>• Maintenance of related record/Register.</li> </ul>
LEGAL SECTION & PROSECUTION SECTION	<ul style="list-style-type: none"> <li>• Filing of Civil Appeals / Writ Petitions in Supreme Court, follow-up of pending cases and correspondence thereon. Correspondence with Directorate of Legal Affairs, updating of cases basing on the electronic data received by e-mail; connected work.</li> <li>• Monitoring of Supreme Court cases.</li> <li>• Drafting and filing of appeals writs and counters in High Courts through the Senior Central Government Standing Counsels. Sending the writ petitions, appeals and counters for vetting by the Standing Counsel, brief about the cases</li> </ul>

	<p>to the Standing Counsel Monitoring of pending cases, issue of regular reminders to the Counsel.</p> <ul style="list-style-type: none"> <li>• Monitoring of the cases of through High Court web site.</li> <li>• Preparation of proposals for filing Civil Appeal in Supreme Court / High Court to be sent to Board or Legal Section of the Head Qtrs. as the case may be, Statement of Facts and Grounds of Appeal in the form of Paper Books to be sent to Board.</li> <li>• Monitoring of cases pending in divisions.</li> <li>• CAT cases.</li> <li>• Ensuring prompt payment of fees to the Counsels.</li> <li>• Weekly, fortnightly, monthly and quarterly reports.</li> <li>• Maintenance of Registers.</li> <li>• Prosecution work, processing the adjudication orders for prosecution proposals.</li> <li>• Drafting of prosecution petitions and getting it vetted by the Senior Public Prosecutor.</li> </ul>
REVIEWS SECTION	<ul style="list-style-type: none"> <li>• Review of Orders-in-Original passed by AC/DC of Divisions, JC of Head Quarters. Preparing Grounds of Appeal and Authorization orders to be issued by the Commissioner.</li> <li>• Review of Orders-in-Appeal passed by Commissioner (Appeals). Preparation of Statement of Facts, Grounds of Appeal and Authorization Orders to be issued by the Commissioner.</li> <li>• Review of Interim and Final Orders passed by CESTAT, Bangalore.</li> <li>• Issuance of Notices-In- Revision &amp; Orders-In-Revision.</li> </ul>
TRIBUNAL SECTION	<ul style="list-style-type: none"> <li>• Filing of appeals to CESTAT / Commissioner (A) on a review of the OIO.</li> <li>• Preparation of Para-wise comments on the SOF and Grounds of Appeal on the appeals filed by the parties.</li> <li>• Maintaining registers for all the appeals emanating from Appellate, Tribunal and Commissioner (Appeals)</li> <li>• Attending to other correspondence received from Board / CCO / Divisions / CESTAT</li> <li>• Sending of Personal Hearing (PH) intimations received from CESTAT to the concerned Divisions.</li> </ul>
DAP SECTION	<ul style="list-style-type: none"> <li>• Pre-audit and Post-audit of refund files.</li> <li>• LARs/ SOFs / DAPs</li> </ul>
ARREARS RECOVERY CELL	<ul style="list-style-type: none"> <li>• Receipt of Appendix-I.</li> <li>• Preparation and serving of appendix-II with acknowledgement.</li> <li>• Preparation and serving of appendix-IV with acknowledgement.</li> <li>• Claim before financial Institutions Appendix-VI.</li> <li>• Proclamation of sale – Appendix-VIII.</li> <li>• Visiting the premises, attachment of Properties through</li> </ul>

	<p>panchanama.</p> <ul style="list-style-type: none"> <li>• Valuation of machinery / Properties.</li> <li>• Engaging the auctioneers.</li> <li>• Auction, Sale of assets, remittances.</li> <li>• In case of properties locked with financial institutions filing suits in the appropriate Courts</li> <li>• Monitoring of permission to pay in installments / lifting of Attachments.</li> <li>• Correspondence with CCO and Divisional Offices and other Commissionerates.</li> <li>• Reports on section 142 and related correspondence.</li> <li>• Preparing reports on Arrears of Central Excise, Customs &amp; Service Tax and TAR report.</li> </ul>
<p style="text-align: center;">CIU</p>	<ul style="list-style-type: none"> <li>• Investigation of the complaints received.</li> <li>• Processing of cases of Disciplinary Proceedings.</li> <li>• Work relating to preparation of Agreed / ODI Lists.</li> <li>• Work relating to review under 56J, Public Grievance Committee.</li> <li>• Scrutiny of Immovable Property Returns and related correspondence.</li> <li>• Permissions under Conduct Rules.</li> <li>• Issue of Vigilance clearances for various purposes.</li> <li>• Preparation and submission of Monthly / Quarterly / Annual returns.</li> <li>• Maintenance of registers relating to the vigilance work.</li> <li>• Conduct of Vigilance Awareness Week.</li> <li>• Inward &amp; outward (Dispatch work) correspondence relating to section.</li> <li>• Miscellaneous correspondence.</li> </ul>
<p style="text-align: center;">ADMINISTRATION</p>	<ul style="list-style-type: none"> <li>• Associations and Unions.</li> <li>• Books and Publications</li> <li>• Circulars and Instructions</li> <li>• Forms</li> <li>• Furniture, Equipment and Appliances etc.</li> <li>• Holidays</li> <li>• Office Organization &amp; Procedure</li> <li>• Powers and Delegation</li> <li>• Printing.</li> <li>• IC / OC</li> <li>• Stationery</li> <li>• Telephones</li> <li>• Stores</li> <li>• Processing of bills of Service Providers through outsourcing in r/o Divisions and Permissions/ sanctions reg.</li> <li>• Hiring of Office Accommodation.</li> <li>• Land &amp; Buildings (Purchase/ Construction).</li> <li>• General House Keeping (including civil, electrical and other repair works).</li> </ul>



	<ul style="list-style-type: none"> <li>• Miscellaneous Correspondence.</li> </ul>
ESTABLISHMENT / CONFIDENTIAL SECTION	<ul style="list-style-type: none"> <li>• Appointments, Promotions, Postings &amp; Transfers and Retirement of Group B, C and D Officers.</li> <li>• Circulars &amp; Instructions.</li> <li>• Confirmation of Group D Officers.</li> <li>• Communal Representations and Rules.</li> <li>• Conducting of Departmental Examinations.</li> <li>• Processing of files for Deputations.</li> <li>• Fundamental &amp; Supplementary Rules / Instructions.</li> <li>• Reports and Returns pertaining to Establishment Matters.</li> <li>• Recruitments in Group 'D' Cadre.</li> <li>• Re-Employment and Extension of Service.</li> <li>• Resignations.</li> <li>• Seniority List.</li> <li>• Training (Nominations to Dept. Training Institutes and conducting in-house trainings)</li> <li>• Miscellaneous Correspondence.</li> <li>• JCM Meetings.</li> <li>• Confidential Character Rolls and related correspondence.</li> <li>• Conduct of DPCs and Promotions.</li> </ul>
HINDI SECTION	<ul style="list-style-type: none"> <li>• Official Language Implementation &amp; related correspondence.</li> </ul>
ACCOUNTS SECTION	<ul style="list-style-type: none"> <li>• HBA, MCA, Computer Adv., Long term advance.</li> <li>• Budget</li> <li>• Pay Anomaly</li> <li>• Cash Duties</li> <li>• Contingent Bill of all heads</li> <li>• Expenditure Statements.</li> <li>• Rewards.</li> <li>• TA Claims</li> <li>• LTC / RTF.</li> <li>• GPF Adv. / Part Final / Final Payments</li> <li>• OTA.</li> <li>• Uniform and Clothing.</li> <li>• GPF Reconciliation.</li> <li>• Maintenance of accounts of Group 'D'</li> <li>• Pay Bills.</li> <li>• Income Tax.</li> <li>• SB maintenance.</li> <li>• Leave / Leave Records.</li> <li>• Pay fixations in all cadres.</li> <li>• Medical Bills.</li> <li>• Short term Advances.</li> <li>• IC work pertaining to Accounts Section.</li> </ul>
RECONCILIATION SECTION	<ul style="list-style-type: none"> <li>• Revenue Reconciliation</li> <li>• Service Tax revenue reconciliation.</li> </ul>

SUPERINTENDENT (PRO)	<ul style="list-style-type: none"> <li>• Liaison with Other Central/ State Govt. Departments.</li> <li>• Maintenance and Safe custody of Arms and Ammunitions. Protocol work.</li> <li>• Allocation of duties to Group-D officers / contingent staff.</li> </ul>
ANTI-EVASION SECTION	<ul style="list-style-type: none"> <li>• Study and analysis of Evasion Prone Commodities and Frequent Offenders basing on the Assessee Profile (i.e. Production and Clearances and Duty Payment particulars both in PLA and CENVAT)</li> <li>• Study and analysis of various Exemption and Concessional Rate of Duty Notifications being availed by various assessee for their possible misuse by the assessee.</li> <li>• Study of modus Operandi Circulars / Alert Notices / Audit Bulletins/ Service Tax Circulars and developing Data Bank on Evasion prone Commodities and Frequent Offenders.</li> <li>• Carrying on Surveillance on evasion prone / identified units at various strategic points.</li> <li>• Gathering and Developing Intelligence basing on news items in the economic journals and by periodical interaction with other intelligence agencies and also developing of information net work.</li> <li>• Booking Offence cases basing on the intelligence gathered and developed through all the above means.</li> <li>• Scrutiny of the Records recovered from the offenders and recording statements.</li> <li>• Preparation of Draft Show Cause Notices and submission of the same to the proper authorities for approval and issuance.</li> <li>• Submission of Periodical Reports / Returns to the Chief Commissioner's Office / Board and other miscellaneous reports as required by them from time to time.</li> <li>• Maintenance of Government Vehicles / hiring vehicles.</li> <li>• Rewards.</li> <li>• Anti-Evasion work relating to Customs (Intelligence, investigation etc).</li> <li>• Anti-Evasion work relating to Service Tax (Intelligence, investigation etc).</li> </ul>
SERVICE TAX TECHNICAL SECTION	<ul style="list-style-type: none"> <li>• Issuance of Trade Notices, Standing orders and Public Notices relating to Service Tax.</li> <li>• Providing data for CAG and PAC.</li> <li>• Preparing information for Chief Commissioner's / DGST's inspection.</li> <li>• All work / reports relating to conducting of work- shops / Melas / Special Schemes.</li> <li>• Downloading of latest Service Tax Notifications / Circulars / Instructions from CBEC website on daily basis and put up to the Commissioner for perusal.</li> <li>• Periodical Statistical Reports of Service Tax.</li> <li>• Monitoring of E-payment and E-filing of ER1s.</li> </ul>

(ii) The powers and duties of its officers and employees:

The powers and duties of the officers are defined in the Central Excise Act and Rules made there under Chapter-V of the Finance Act 1994 and Service Tax Rules 1994. These are further defined in the Central Excise Manual which is a published document and is briefly enumerated below:

**Commissioner**

- Head of Department and exercise overall supervision over the Commissionerate.
- Adjudication powers without any limit of amount of duty involved.
- Review of adjudication orders passed by the subordinate officers.
- Pre-audit and post-audit of rebate/refund claims.
- Supervision of work relating to Audit and Anti-Evasion

**Additional /Joint Commissioner**

- Assisting Commissioner in exercising supervision over the Commissionerate.
- Adjudication power of the Additional Commissioner/ Joint Commissioner is for the cases where the amount of the duty involved is above Rs. 50 lakhs but not exceeding Rs. 2 Crores.
- Administrative supervision over the divisions.
- Audit and Anti-Evasion work.

**Deputy/Assistant Commissioner**

- Exercising overall supervision over the division.
- Head of the office and statutory powers under the Act.
- Adjudication power of the Deputy/Assistant Commissioner is for the cases where the amount of duty involved is upto Rs. 50 lakhs. However all valuation and classification cases are decided by Deputy/Assistant Commissioner irrespective of the amount of duty involved.
- Finalization of Provisional Assessment cases.
- Sanctioning of rebate/refund claims.
- Work related to audit/anti-evasion.

### **Superintendent (Group B, Executive)**

- Exercising overall supervision over the Ranges.
- Head of the Range office and statutory powers under the Act.
- Scrutiny of return.
- Survey.
- Anti evasion checks / enquiries.
- Adjudication powers of the Superintendent are for the cases where the amount of duty involved is upto Rs.10 lakhs (excluding cases of Valuation and cases involving extended period of limitation).

Besides Superintendents who are Group 'B' gazetted officers, there are Group 'B' Non-gazetted officers of the rank of Inspectors. Inspector assists Superintendent in performing his duty. Beside this, there are Group B & C Ministerial officers and Group D officers in the Commissionerate.

- (iii) The procedure followed in the decision-making process including channels of supervision and accountability.

Supervision of work being done at field formation level is being monitored through regular reports being submitted by them. Review of the work being done by the officers in head-quarters office as well as of field formation is being reviewed by the Commissioner on monthly basis. Any representation received from the trade and industry is put up by concerned section staff to Assistant Commissioner, then it goes to Joint/Additional Commissioner and finally to the Commissioner. Issues are being examined in the framework of existing law and decisions are being taken accordingly.

- (iv) The norms set by it for the discharge of its functions.

Our mission is to administer and implement central excise, service tax and customs laws aimed at:-

- realizing the revenues in a fair, equitable & efficient manner;
- administering the Government's economic, tariff and trade policies with a practical and pragmatic approach;
- facilitating trade and industry by streamlining & simplifying Excise & Service Tax processes and helping Indian business to enhance its competitiveness;
- creating a climate for voluntary compliance by providing guidance and building mutual trust;
- Combating revenue evasion, commercial frauds and social menace in an effective manner.

The said objectives are sought to be achieved by:-

- Enhancing the use of information technology;

- Streamlining Service Tax and excise procedures;
- Encouraging voluntary compliance;
- Evolving cooperative initiatives.

We work with norms, values and standards; and our commitment as declared in 'Citizen's Charter' to achieve excellence in the formulation and implementation of Customs and Central Excise policies and procedures for the benefit of the trade and industry.

- (v) The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions.

Following Acts and Rules, administered by the Central Board of Excise & Customs through its subordinate formations, are available on the CBEC website and also on Commissionerate website i.e [www.cenexcisevizag2.gov.in](http://www.cenexcisevizag2.gov.in):-

### Acts

- Central Excise Act, 1944.
- Central Excise Tariff Act, 1985.
- National Calamity Contingent Duty (Section 136 of the Finance Act, 2001 (14 of 2001))
- Education Cess (Chapter VI of the Finance Bill, 2004)
- Additional Duties of Excise (Goods of Special Importance) Act, 1957.
- Additional Duties of Excise (Textiles and Textile Articles) Act, 1978.
- Provisional Collection of Taxes Act, 1931
- Customs Act, 1962.
- Customs Tariff Act, 1975.
- Foreign Trade (Development and Regulation) Act, 1992.
- Chapter V of the Finance Act, 1994 [Service Tax]
- Finance Act, 1979 (21 of 1979) (from section 33 to 48) [Foreign Travel Tax]
- Finance Act, 1989 (13 of 1989) (from section 40 to 49) [Inland Air Travel Tax]

### Rules

- The Cenvat Credit Rules, 2004.
- The Central Excise Rules, 2002 (Section 143 of the Finance Act, 2002).
- The Central Excise (Appeals) Rules, 2001.
- The Central Excise (Settlement of Cases) Rules, 2001
- The Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001.
- Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000.
- Consumer Welfare Fund Rules, 1992
- The Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.
- The Central Excise (Advance Rulings) rules, 2002.
- Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957.
- Customs (Attachments of Property of Defaulters for Recovery of Government Dues) Rules, 1995
- Accessories (Condition) Rules, 1963

- Re-Export of Imported Goods (Drawback of Customs Duties) Rules, 1995.
- Notice of Short-Export Rules, 1963
- Customs and Central Excise Duties Drawback Rules, 1995.
- Specified Goods (Prevention of Illegal Export) Rules, 1969.
- Customs Tariff (Determination of Origin of Goods under the Agreement on SAARC Preferential Trading Arrangement) Rules, 1995.
- Notified Goods (Prevention of Illegal Import) Rules, 1969.

### **Manuals**

- CBEC Manual on Central Excise.
- CBEC Manual on Customs.

(vi) A statement of the categories of documents that are held by it or under its control.

Files and documents related to work assigned to concerned Sections of the Commissionerate as mentioned in (i), are kept in the custody of respective Sections.

(vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formation of its policy or implementation thereof.

In terms of Board's circular No. 282/5/2008-CX.9 (pt.) dated 12.09.2011, a Regional Advisory Committee (RAC) for Organized Sector and small scale industries has been constituted at Zonal Level under the chairmanship of Chief Commissioner, Visakhapatnam Zone. The formation of RAC is to facilitate greater participation of the representative of the trade and industry. The member of RAC are nominated from Trade Association, Chambers of Commerce acting within the Zone, representative of State Govt., Manufacturers, SSI exporter's association and PSU. The RAC meetings are being convened on a quarterly basis.

(viii) A statement of the boards, council, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meeting of those boards, councils, committees and other bodies are open to the public, or the minutes of such meeting are accessible for public.

An Advisory Committee on abatement has been set up by the CBEC to advise the Government on abatement of excise duty and service tax. This Committee looks into the representations seeking change in the level of abatement for the purpose of levy of excise duty and service tax. The relevant data and inputs are furnished by Trade and Industry Associations. Further, minutes of RAC meetings as mentioned at (vii) are being decided based on the inputs provided by the representative of Trade and Industry; and are being circulated to all members along with the output of the discussion held.

- (x) The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations.

Pay scales for officers in different categories, working in the Commisionerate, are as under:

<b>Designation</b>	<b>Pay Band &amp; Grade Pay (in Rs)</b>
Commissioner	PB4, 37400-67000 + GP 10000/-
Additional Commissioner	PB4, 37400-67000 + GP 8700/-
Joint Commissioner	PB3, 15600-39100 + GP 7600/-
Deputy Commissioner	PB3, 15600-39100 + GP 6600/-
Assistant Commissioner	PB3, 15600-39100 + GP 5400/-
Superintendent	PB2, 9300-34800 + GP 4800/-
Inspector	PB2, 9300-34800 + GP 4600/-
PS	PB2, 9300-34800 + GP 4600/-
Senior Tax Assistant	PB2, 9300-34800 + GP 4200/-
Tax Assistant	PB1, 5200-20200 + GP 2400/-
UDC	PB1, 5200-20200 + GP 1900/-
LDC	
Stenographer (Gr-I)	PB1, 5200-20200 + GP 4200/-
Stenographer (Gr-II&III)	PB1, 5200-20200 + GP 2400/-
Head Hawaldar	PB1, 5200-20200 + GP 1900/-
Hawaldar	PB1, 5200-20200 + GP 1800/-
Sepoy	

- (x) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made.

A. Budget Allocation

<b>Object Head</b>	<b>As per Revised Estimates 2014-15</b>
<b>MH 2038-Union Excise Duty</b>	
Salaries	147155
Wages	145
Over Time allowances	370
Rewards:	
R/ to officers/Staff	245
R/ to informer	250
Medical Treatment:	785
D.T.E	3695
F.T.E	---
Office Expenses:	
O.E(General)	9840
O.E (M/Vehicle)	1010
O.E (1% Schemes)	1650
R.R.T	4315
Publication	0
O.A.E	100
Advertising & Publicity	
Prof. Services:	
Law Charge	355
Cost of Police	0
Other Services	0
Grant-in-Aid	
Secret Service Expenditure	135
Other Charges:	
Charged	0
Voted	0
Cost of Printing (Bandrolls)	0
Machinery & Equipment	0
Information Technology (O.E)	1540
Minor Works (Office)	0
<b>Grand Total (MH-2038 &amp; MH 2216)</b>	<b>171590</b>

B. Budget head-wise progressive expenditure Statement upto January, 2015

<b>Sl.No</b>	<b>OBJECT HEAD</b>	<b>Sanctioned Grants 2014-15</b>	<b>Progressive Expenditure up to January 2015</b>
1	SALARIES	147155000	119590274



2	WAGES	145000	0
3	OVER TIME ALLOWANCE	370000	223818
4	REWARDS TO OFFICERS/STAFF	245000	145000
5	REWARDS TO INFORMERS	250000	0
6	MEDICAL TREATMENT	785000	694834
7	DTE	3695000	3692995
8	O.E. (GENERAL)	9840000	9835000
9	O.E. (M.V)	1010000	1009526
10	O.E. (1% SCHEME)	1650000	986634
11	OAE	100000	0
12	RRT	4115000	4089948
13	PPF SERVICES (LAW CHARGES)	355000	228310
14	SECRET SERVICE EXPENDITURE	135000	135000
15	MACHINERY & EQUIPMENT	0	0
16	INFORMATION & TECHNOLOGY	1540000	1042200
17	MINOR WORKS	0	0
	<b>GRAND TOTAL</b>	<b>171390000</b>	<b>141673539</b>

(xii) The manner of execution of subsidy programmes including the amounts allocated and the details of beneficiaries of such programmes.

Not applicable.

(xiii) Particulars of recipients of concessions, permits or authorizations granted by it.

In exercise of powers conferred by Section 5A(1) of the Central Excise Act, 1944, Section 93(1) of the Finance Act, 1944 and Section 25(1) of the Customs Act 1962, the Central Government provides various concessions in respect of the Central Excise duty, Service Tax and Customs duty payable by different classes of tax payers / assesses or duty payable on class of commodities and such concessions are notified by the Ministry of Finance through issue of exemption notifications in the Official Gazette. These notifications are also posted on the CBEC website (<http://www.cbec.gov.in>).

Ad-hoc exemptions from Service Tax, Customs and Central Excise duties are governed by Section 93(2) of the Finance Act, 1944, Section 25(2) of the Customs Act 1962 and Section 5A(2) of the Central Excise Act, 1944 respectively. The Guidelines issued in this regard are contained in following circulars that are available on <http://www.cbec.gov.in>

[Circular no. 49/2003-Customs](#) dated 10th June 2003

[Circular No. 707/23/2003-CX](#) dated 16th April 2003

[Circular No. 743/59/2003-CX](#) dated 11th September 2003

- (xiv) Details in respect of the information, available to or held by it, reduced in an electronic form.

The administered Acts and Rules are available on the CBEC website (<http://www.cbec.gov.in>). All Notifications, Instructions and Circulars issued from time to time are also made available on this website. Further details of the commissionerate are available on <http://cenexcisevizag2.gov.in/>

- (xv) The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use.

Information is available on official Website of Central Board of Excise & Customs, namely [www.cbec.gov.in](http://www.cbec.gov.in) and also on the website of the Commissionerate, namely <http://cenexcisevizag2.gov.in/>

- (xvi) The names, designations and other particulars of the Public Information Officers.

<b>Name/Designation/ Address of CPIO</b>	<b>Jurisdiction</b>
<b>Sri S. GOVINDAN</b> , Assistant Commissioner, Customs & Central Excise New Central Excise Bldg., Port Area, Visakhapatnam-530035 Phone No. 0891-2557586 Fax No. 0891-2722799	Matters pertaining to HQRS Office of the Commissionerate. CPIO for the Commissionerate.

**List of CPIOs for the Divisions of the Commissionerate:**

<b>S.No</b>	<b>Division</b>	<b>Name/Designation and Address of CPIOs</b>	<b>Jurisdiction</b>
1	Kakinada (Central Excise)	<b>G. Rama Krishna Raju,</b> Deputy Commissioner Customs & Central Excise, Division-II, D.No.27-4-10 &11, Krishna Geetha Complex, Upstairs Syndicate Bank, Temple Street, Kakinada-533 004, East Godavari District Phone No: 0884-2345122	Jurisdiction of Kakinada Central Excise Division as mentioned at point (i)
2	Kakinada (Service Tax)	<b>T. Dinesh,</b> Assistant Commissioner Customs & Central Excise, Division-II, D.No.27-4-10 &11, Krishna Geetha Complex, Upstairs Syndicate Bank, Temple Street, Kakinada-533 004, East Godavari District Phone No: 0884-2345122	Jurisdiction of Kakinada Service Tax Division as mentioned at point (i)
3	Rajahmundry	<b>R. Govindrajan,</b> Assistant Commissioner Customs & Central Excise, D.No.7-27-9, Banuvari Street, T. Nagar, Rajahmundry – 533001 Phone No: 0883 –2475655 Fax No: 0883- 2464006	Jurisdiction of Rajahmundry Division as mentioned at point (i)
4	Visakhapatnam-IV	<b>G. Dharmaraj,</b> Assistant Commissioner Customs & Central Excise, 47-11-7, SVC Complex, 5th Floor, Ist Lane Dwarakanagar, Visakhapatnam-16. Phone No: 0891-2738150	Jurisdiction of Visakhapatnam-IV Division as mentioned at point (i)
5	Gajuwaka Service Tax Division	<b>Joseph Gauda Patil,</b> Assistant Commissioner Customs & Central Excise, 47-11-7, SVC Complex, 5th Floor, Ist Lane Dwarakanagar, Visakhapatnam-16. Phone No: 0891-2738150	Jurisdiction of Gajuwaka Service Tax Division as mentioned at point (i)

**Name & Address of Appellate Authority:**

**Sri G. Shiril Saroj** Additional Commissioner of Central Excise & Customs, 5<sup>th</sup> Floor, Central Excise Bldg., Port Area, Visakhapatnam, 530035, Phone No. 0891-2783478,

- (xvii) Such other information as may be prescribed, and thereafter update these publications every year.

NIL