



Central Board of Excise & Customs

Report on Integrated
Central Excise & Service Tax
Commissionerates

And

Large Taxpayer Units (LTU)

Study Group –II
2009

Report on Integrated Central Excise & Service Tax Commissionerates

&

Large Taxpayer Units

Study Group -II

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(P.N. VITTAL DASS)
Chief Commissioner
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Study Group -II

EXECUTIVE SUMMARY

The Central Board of Excise & Customs has embarked on an exercise to Re-organize the field formations of the Department and restructure its cadres. Presently, 23 Chief Commissionerates, 99 Commissionerates, 441 Divisions and 2268 Ranges oversee the work of Central Excise & Service Tax in the Country. There are around 72742 employees manning the Department.

This Study Group was entrusted with the task of computing the workload at the field level and suggest norms for reorganization of existing Integrated Central Excise & Service Tax Commissionerates and propose staffing norms for the formations in general. Additionally the proposals for the Large Taxpayer Units were also to be examined and suggestions given thereon.

The recommendations of the Study Group are summarized below:

- Creation of Principal Zones in the 5 Regions now comprising the Transfer Zones for Group 'A' Officers.
- Creation of compact Chief Commissionerates with well defined functions.
- Creation of 10 more Integrated Commissionerates out of the 65 existing ones.
- Creation of 68 more Divisions out of the 307 existing Integrated Divisions.
- Creation of 290 more Ranges out of the 1585 existing Integrated Ranges.
- Reduction in the number of Commissioner (Appeals) to 40.
- Introduction of New cadre of Principal Chief Commissioner to man the Principal Zones.
- Re-designating Senior Superintendents as Deputy Assistant Commissioner and giving them certain statutory responsibilities.
- Increase the number of Commissioners by 30
- Increase the number of Additional / Joint Commissioner posts by 79.
- Increase the number of Deputy / Assistant Commissioner posts by 360.
- Increase the number of Superintendent of Central Excise by 1555.
- Increase the number of Inspectors by 4565.
- Reduction in the number of DOS & STA level posts
- Increase in the number of Sepoy/Hawaldar/Head Hawaldar posts.
- Suggestion for time-bound promotion for Sepoy/Hawaldar/Head Hawaldars
- Promotion from Head Hawaldar to Assistant Sub-Inspector.
- Suggestions for rationalizing the coverage and staffing of LTUs

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