



भारत सरकार **GOVERNMENT OF INDIA**
वित्त मंत्रालय **MINISTRY OF FINANCE**
राजस्व विभाग **DEPARTMENT OF REVENUE**
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER

केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क

CENTRAL TAX & CENTRAL EXCISE

केन्द्रीय राजस्व भवन, **CENTRAL REVENUE BUILDING**

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It has come to notice that leave applications of the subordinate officers are not submitted to the sanctioning authority in advance by the controlling officers resulting in officers proceeding on leave prior to sanctioning of the leave.

Attention is invited to Rule 7 of CCS Leave Rules 1972 wherein it is clarified that leave cannot be claimed as of right and when the exigencies of public service so require, leave of any kind may be refused or revoked by the authority competent to grant it.

It is informed that in future, all the controlling officers should ensure that the leave applications of their subordinate officers are submitted to the sanctioning authority well in advance. The subordinate officers may be directed not to proceed on leave without prior sanction of the competent authority.

Rajeswari

[Rajeswari R. Nair]

Joint Commissioner [P&V]

To

- 1. The Assistant Commissioners in Hqrs Office/Divisions in Kochi Commissionerate.**
- 2. All Section Heads in Headquarters Kochi.**
- 3. The Superintendent (EDP) for uploading in website.**
- 4. Notice Board, Hqrs Kochi.**
- 5. Notice Board, Central Excise Bhavan, Kathrikadavu.**

Copy to:

- 1. The ADC/JC, C.Tax & C.Ex Hqrs Kochi, for information.**