



भारत सरकार GOVERNMENT OF INDIA
 वित्त मंत्रालय MINISTRY OF FINANCE
 राजस्व विभाग DEPARTMENT OF REVENUE
 आयुक्त का कार्यालय
 OFFICE OF THE COMMISSIONER
 केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क, कोच्चि
 CENTRAL TAX AND CENTRAL EXCISE, KOCHI
 केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
 आई. एस. प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682 018

E-mail: cexcochinvigilance@rediffmail.com

Phone: 0484-2390404

GEXCOM/VIG/MISC/295/2021-VIG

दिनांक/Date: 10.01.2023

VIGILANCE CIRCULAR NO. 01/2023

It has come to the notice of the undersigned that officers are proceeding on leave without prior sanction of the competent authority. The general tendency is that officers are submitting belated applications or applications are submitted after availing the leave. Applications for medical leave are also being submitted after the officer joins back on availing the leave and submits a joining report.

2. Attention is invited to Rule 7 of CCS Leave Rules 1972 where it is given 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.

The following Guidelines are issued for strict compliance:-

- (a) **Earned Leave, Half Pay Leave & Child Care Leave** should be sanctioned well in advance. The application in prescribed format should be submitted at least 2 weeks in advance for sanction by the Competent Authority.
- (b) The leave application should then be put up to the recommending authority and after recommendation the same should be forwarded to the Accounts section for certifying the admissibility of leave.
- (c) At this stage the Administrative Officer (Accounts) should ensure that a Provisional (pencil) entry is made in the Service Book.

- (d)** The application should then be sent back to the section/ office for onward submission to the competent authority for sanction of leave. The applicant shall proceed on leave only after such sanction.
- (e)** After returning from leave, the Joining report may be forwarded to the Accounts section for final noting in the Service Book. The Administrative Officer (Accounts) should ensure that no further future leave is certified unless the previous entry is closed by "Final Noting" in the Service Book.
- (f)** In the case of Leave applications from Divisions/ Sections the E-file should be put up directly to the JC/ADC concerned for sanction via the e-office platform.
- (g)** Further in case an officer proceeds on leave under emergency circumstances such information should be given to the respective Administrative Officer of the Division/Hqrs. Office and written application should be submitted within 48 hours.
3. Further the Supervisory Officers recommending Leave should ensure that such recommendation is made only in deserving cases keeping in mind the exigencies of service. Also any Leave granted must be fully justified by the sanctioning authority.
4. It shall be the duty of all Reporting/ Controlling Officer that in future no officer should proceed on leave without prior sanction of the competent authority. If an officer is found absent without sanction of leave the Reporting/ Controlling Officer will be held responsible.
5. Further if an officer proceeds on leave without prior sanction, the period of leave will be treated as absence from duty and pay and allowances will be stopped without any notice to the officer concerned and necessary disciplinary proceedings will be initiated.
6. An acknowledgement of the Circular to be obtained from all Officers and forwarded to Vigilance Section

I/953482/2023

**[MANEESH KUMAR]
COMMISSIONER**

To,

- 1. The Deputy/ Assistant Commissioner,
CCO/ Appeals Commissioner/ All Divisions under Cochin
Commissionerate**
- 2. All Section Heads, Hqrs, Cochin CGST Commissionerate**
- 3. Superintendent (Systems) - to upload in the website**

Copy Submitted to :

- 1. The Chief Commissioner of Central Tax, Central Excise & Customs,
Thiruvananthapuram Zone**