



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
 आई. एस. प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682 018

E-mail: cexcochi@nic.in

Fax: 0484-2390608

Phone: 0484-2390404

GEXCOM/I/(13)/1/2022 ADMN

Date : .09.2024

Sub: Delegation of Financial Powers to Additional/ Joint Commissioner (P&V) / DC's/ AC's in Hqrs. Office and Divisions of Central Tax and Central Excise, Kochi Commissionerate – Reg.

In exercise of the powers vested under Rule 14 of Delegation of Financial Power Rules, 1978, I declare the following officers, as Head of Office, for the purpose of exercising Financial Powers.

Commissionerate's Headquarters : Addl.Commr./Jt.Commr. of Central Tax and Central Excise in charge of Administration & Accounts.

Central Tax & Central Excise Divisions. : Dy.Commr/ Asst. Commr of Central Tax and Central Excise in charge of Administration & Accounts.

2. In exercise of powers vested under Rule 13(3) of Delegation of Financial Power Rules, 1978, and in supersession of the earlier delegations, I hereby authorize the Joint/ Addl. Commissioner in charge of (Administration & Accounts.) in the Commissionerate's Headquarters Office and the Dy./Asst. Commissioners in the charge of Divisions, to exercise the power of sanction of expenditure, to the extent as mentioned in column (5) and column (6) of the table below.

Sl. No	Sl. No. of the item of expenditure	Item of Expenditure	Head of Department Ref: OM.No.15/6/2008- IFU-III(E.C) dated 15.09.2011	Head of Office (Headquarters Office) Kochi	Head of Office (Divisions)
(1)	(2)	(3)	(4)	(5)	(6)
1	2.3	Electric, Gas and Water charges	Full power	Full power	Full power
2	2.4	Fixtures, Furniture (Both for purchase and repair)	Full power	₹1,00,000/- at a time in each case subject to ₹5,00,000/- per year	₹50,000/- at a time in each case subject to ₹1,00,000/- per Year
3	2.5	Freight and Demurrage charges	Full power	Full power	----
4	2.7	Legal Charges	Full power	Full power	----
5	2.8(v)	Maintenance, Upkeep and repairs of departmental vehicle	Full power	₹50,000/- at a time in each case - Repair and replacement for departmental vehicle.	₹25,000/- at a time in each case - Repair and replacement for departmental vehicle.
6	2.8 (vii)	Motor vehicle hiring	Full power	(i) No power to hire vehicle (ii) Full powers for sanction bills for hired vehicles	(i) No power to hire vehicle (ii) Full powers for sanction bills for hired vehicles
7		Department vehicles- Fuel	Full power	Full power	(b) ₹10,000/- per vehicle per month
8		Department Genset- Fuel	Full power	(b) ₹25,000/- per Genset per month	(b) ₹20,000/- per Genset per month

9	2.9	Municipal, Rates and Taxes	Full power	Full power	Full power
10	2.14	i) Purchase / procurement of computers/ hardware	i) ₹15 lakhs per year	₹1,00,000/- at a time in each case subject to ₹5,00,000/- per year.	₹20,000/- at a time in each case subject to ₹50,000/- per year.
		ii) AMC of computers (Hardware) excluding sites- Rs.10Lakhs per year (non PSU) including repairs, upkeep etc.. of computers	ii) ₹10 lakhs per year	₹50,000/- each case for repair and maintenance	₹5,000/- at a time in each case subject to ₹50,000/- per year for repair and maintenance
		iii) Site preparation of computer/ installation	iii) ₹5 lakhs per year	----	----
		iv) Maintenance for site of computers.	iv) ₹5 lakhs per year	----	----
11	2.16	Postal and Telegraph charge	Full power to incur expenditure on this subject to following the existing Government instruction. Through E-Governance activities, electronic mode is to be increasingly adopted	Full power	Full power

12	2.17	Printing and binding	<p>i) Full power to HOD's in case printing is done in Govt. Press or through Directorate of printing.</p> <p>ii) ₹1,00,000/- per year through private party including cost of paper and binding following GFR2005 provisions and Govt. instructions on the subject.</p>	Same as HOD's	<p>i) Full power in case printing is done in Govt. Press or through Directorate of printing</p> <p>ii) ₹25,000/- per year through private party including cost of paper and binding following GFR2005 provisions and Govt. instructions on the subject.</p>
13	2.18	Books and Publications	Full power	Full power	₹5,000/- at a time in each case subject to ₹50,000/- per year
14	2.22	Purchase of Stationery	Up to ₹10 Lakhs per year Govt.'s economy instruction & GFR 2017 provisions are to be followed in procurement and inventory management. HOD's have to ensure that there is no wasteful expense.	₹ 50,000/- each case.	₹ 20,000/- each case, ₹1,00,000/- per year
15	2.23	Stores (Materials & Supply)	Full power	₹1,00,000/ per year	₹10,000/ per year
16	2.25	Telephone	Full power	Full power	Full power

		charges			
17	2.27	All office equipment's including typewriters, electronic typewriters, dedicated word processors, intercom equipment's, calculators, electronic stencil cutter, Dictaphones, tape recorders, photo copiers, copying machine, franking machine, filing, indexing systems etc required for working of an establishment.	Full power	₹2,00,000/- at a time in each case subject to ₹5,00,000/- per year	₹50,000/- at a time in each case subject to ₹1,00,000/- per year
18	3	Other items of contingent expenditures	Recurring ₹1,00,000/- per year in each case. Non-Recurring ₹1,00,000/- per year in each case.	Recurring ₹50,000/- per year in each case. Non-Recurring ₹1,00,000/- per year in each case.	Recurring ₹10,000/- per year in each case. Non-Recurring ₹20,000/- per year in each case.
19	4	Miscellaneous Expenditure	Recurring ₹10,000/- per year in each case. Non-Recurring ₹20,000/- per year in each case.	Recurring ₹10,000/- per year in each case. Non-Recurring ₹20,000/- per year in each case.	Recurring ₹5,000/- per year in each case. Non-Recurring ₹10,000/- per year in each case.
20	21 (C)	Purchase of rubber stamps office seals as	Full power	₹25,000/- per year (Rs.5,000/- at a time)	₹10,000/- per year (₹ 2,000/- at a time)

		per (Annexure-II) of DFPR, rule 1978			
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The above delegation of power is subject to the Provisions of Rule 13 (4) of the Delegation of Financial Power Ruled,1978 and column 3 of the Annexure to schedule V of the Delegation of Financial Power Ruled,1978.

3. Further I hereby delegate the Power of Head of Department conferred up on me under sub- rule 1 & 2 of Rule 13 (ibid) to Addl. Commr./ Jt. Commr. Central Tax and Central Excise, holding the charge of Administration, Establishment and Accounts, in the Kochi Central Tax and Central Excise Commissionerate, with immediate effect and until further orders, under.

a. Power as contained in Fifth Schedule to GPF (CS Rules) for GPF advance/part final withdrawal.

b. Power to sanction all short term interest free/ interest bearing advances.

4. He/she will be responsible for correctness, regularity and propriety of the expenditure incurred under the power delegated above and will maintain economy in expenditure.

5. The Dy./ Asst. Commissioner's in charge of GST and Central Excise Divisions of Kochi Central Tax and Central Excise Commissionerate hereby, declared as the Head of Office of their respective jurisdiction under Rule 14 of the Delegation of Financial Power Ruled,1978 and they would exercise powers to extent delegated to the Head of Office in Headquarters office as above except medical claims.

6 This order supersedes all the previous orders on the subject from the date of effect of this order.

(Paul Rajendra Lakra)
Principal Commissioner

To

The Additional Commissioner (P&V), Kochi Commissionerate.

Copy to:

- 1. The Chief Commissioner of Central Tax, Central Excise & Customs, Thiruvananthapuram Zone.**
- 2. The Addl./Jt. Commissioner of Central Tax and Central Excise, Kochi Commissionerate.**
- 3. The Dy./Asst. Commissioner Hqrs. and in charge of Divisions of Central Tax and Central Excise, Kochi Commissionerate.**

- 4. The Administrative Officer (DDO), Hqrs., Kochi and in charge of all Divisions**
- 5. The Superintendent (Systems), Central Tax and Central Excise, Hqrs., Kochi for uploading in website.**
- 6. Hindi cell- for Hindi version**