



S. Ramesh
Special Secretary & Member

भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय / राजस्व विभाग
MINISTRY OF FINANCE / DEPARTMENT OF
REVENUE
केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF EXCISE & CUSTOMS
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D.O. F.No.8/B/10 (1) HRD (EMC)/2017

13th June, 2017.

Dear Chief Commissioners / Directors General

Subject: Changes in Budgetary Authorities and reporting of expenditure as on 30th June, 2017-reg.

As you are aware the Ministry vide letter F.No. C 30013/26/2015-Ad.IVA dated 12th June, 2017 has notified the new **Budgetary Authorities (BAs)** for the field formations in the GST regime w.e.f 1.07.2017. The details of the same are also available on the CBEC website. The process of notifying the **Heads of Department (HoD)** in the field formations is also under process with the Ministry and is expected to be declared shortly with the approval of the competent authority.

2. The EMC Wing of DGHRD has recently issued instructions to all the Budgetary Authorities of Central Excise & Service Tax to furnish the details of unspent balance of funds and expenditure incurred up till 30th June, 2017 vide letter F.No. 8/B/10(1)HRD/EMC/2017 dated 1st June, 2017. A copy of the same along with its Annexures is enclosed for ready reference.

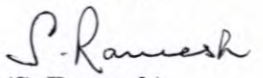
3. With the new Budgetary Authorities (BAs) having been notified, I expect all BAs who shall cease to exist w.e.f 1.07.2017 (Ref: Annexure Part-II of enclosed letter) to ensure that the details of expenditure incurred along with unspent balance of funds existing as on 30.06.2017, after certification by the concerned PAO, is sent to the DGHRD latest by 10th July, 2017.

4. This would enable expeditious re-allocation of funds by the Expenditure Management Wing of DGHRD to all the newly declared Budgetary Authorities in the GST regime.

With best wishes,

Yours sincerely,

Encl: As above


(S. Ramesh)

भारत सरकार
वित्त मंत्रालय
राजस्व विभाग
मानव संसाधन विकास महानिदेशालय
(व्यय प्रबन्धनस्कन्ध)
सीमा एवं केंद्रीय उत्पाद शुल्क

F.No. 8/B/10(1)/HRD/EMC/2017

Dated: 1st June, 2017

To,

All Budgetary Authorities of Central Excise & Service Tax.

Subject: **New Budgetary Authorities (BAs) on introduction of GST formations –reg.**

Madam/Sir,

As you are aware, the Goods and Services Tax (GST) is likely to be introduced w.e.f 01.07.2017 and the existing Central Excise/ Service Tax formations are being reorganized into 21 GST Zones which shall be notified shortly by the Board along with the jurisdiction of the Zones and Commissionerates.

2. Consequent to this reorganisation, the Budgetary Authorities (BAs) notified in each formation, also need to be realigned. The details of the proposed Budgetary Authorities, which shall be notified by the Board, are given in **Part-I** of the enclosed **Annexure**.

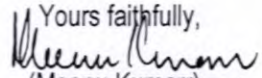
3. The Budgetary Authorities who would cease to exist from the date on which the GST formations come into being would need to transfer the unspent amounts of their Budgetary Grants for the Financial Year 2017-18 along with the details of object head wise expenditure incurred up to the date of cessation duly certified by the concerned PAO, to the revised Budgetary Authorities, as indicated in **Part-II** of the enclosed **Annexure**.

4. The EMC Wing would be reallocating the balance amounts of the grant to the Revised Budgetary Authorities with intimation to the Pr. CCA and the PAO concerned. Accordingly, the details of object head wise balance of all the expenditure, which is required to be given to the Revised Budgetary Authorities as per Para-III above may be sent to the EMC Wing duly certified by the concerned PAO by email at meenuhrd12@gmail.com alongwith the hard copy thereof, within 10 days of the cessation of the Budgetary Authority. This would facilitate expeditious reallocation of the funds by the EMC to the Revised Budgetary Authorities.

5. It may, however, be ensured that during the transition from the existing Budgetary Authority to the new Budgetary Authority, there is no dislocation in regard to the expenditure which needs to be incurred in the day to day functioning of the field formations.

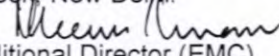
This issues with the approval of DG,HRD.

Encl: As above.

Yours faithfully,

(Meenu Kumar)
Additional Director (EMC) 1/6/17
Ph.:011-29561870

Copy along with enclosure for information to :

1. Commissioner (Coordination/Admin), CBEC, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. JS &FA (Fin/EC), Ministry of Finance, Department of Revenue, North Block, New Delhi.
3. OSD to Chairperson, CBEC, North Block, New Delhi.


Additional Director (EMC)
1/6/17

708 to 737
प्रश्नक ...
दिनांक ... 01/06/17

ANNEXURE (PART I)

Budgetary Authorities (NEW/PROPOSED)

I	Existing Budgetary Authority	New Budgetary Authority (on implementation of GST)
1	CCCE, Ahmedabad	PCCGST, Ahmedabad
2	CCCE, Bangalore	PCCGST, Bengaluru
3	CCCE, Bhopal	CCGST, Bhopal
4	CCCE, Bhubaneshwar	CCGST, Bhubaneshwar
5	CCCE, Chandigarh	CCGST, Chandigarh
6	CCCE, Chennai	PCCGST, Chennai
7	CCCE, Cochin	CCSGST, Thiruvanthapuram
8	CCCE, Delhi	PCCGST, Delhi
9	CCCE, Hyderabad	CCGST, Hyderabad
10	CCCE, Jaipur	CCGST, Jaipur
11	CCCE, Kolkata	PCCGST, Kolkata
12	CCCE, Lucknow	PCCGST, Lucknow
13	CCCE, Meerut	CCGST, Meerut
14	CCCE, Mumbai-I Zone	PCCGST, Mumbai
15	CCCE, Nagpur	CCGST, Nagapur
16	CCCE, Ranchi	CCGST, Ranchi
17	CCCE, Pune	CCGST, Pune
18	CCCE, Shillong	CCGST, Guwahati
19	CCCE, Vadodara	CCGST, Vadodara
20	CCCE, Visakhapatnam	CCGST, Visakhapatnam
21		CCGST, Panchkula (New)

Budgetary Authorities (NEW/PROPOSED)

II	Budgetary Authorities (who cease to exist from the date, to be notified) who shall be transferring the unspent funds along with the Expenditure Statement	New Budgetary Authorities to whom the unspent funds alongwith upto dated expenditure is to be transfered
1	LTU, Bangalore	PCCGST, Bengaluru
2	CCCE, Mysore	
3	LTU, Chennai	PCCGST, Chennai
4	CCCE, Coimbatore	
5	CCST, Chennai Zone	
6	LTU, Kolkata	PCCGST, Kolkata
7	CCST, Kolkata Zone	
8	CCST, Mumbai Zone	PCCGST, Mumbai
9	CCCE, Mumbai-II Zone	
10	CCST, Delhi Zone	CCGST, Panchkula