

Sl. No.	Main Heads	Procedures to be verified/checked	Remarks (Yes/No/Marks)	Final Percentage
1.	Administration/Accounts/Establishment			
	a) Administration			
	a) Infrastructure	i) In case of leased/ hired building, whether the lease/hiring agreements are renewed on time.		
		ii) In case of hired security/contingent staff, whether proper hiring agreement has been made and proper guidelines for tendering etc. have been followed for hiring.		
		iii) Whether efforts made to procure land for construction of office/ residential premises?		
	b) Vehicles (Preventive/Hqrs.)	i) Details of vehicles in operation both owned and hired to be taken and check whether vehicles are hired in accordance with conditions laid down in the contract/agreement. Also, whether proper guidelines for tendering etc. have been followed for hiring.		
		ii) Whether Log Book is maintained in case of departmental vehicle		
		iii) Whether any vehicle proposed to be condemned? If yes, what steps have been taken toward condemnation of the same (take record).		
	c) Dead Stock Register	i) Whether Dead Stock Register has been properly maintained and details of all assets are entered in it.		
		ii) Whether the dead stock register has been verified every year, as per GFR 2017 rule No. 213 by a nominated officer every year and obsolete, unserviceable and broken items of dead stock are disposed of as per provision.		
		iii) Whether physical annual verification done every year		
		iv) Whether purchase Committee formed.		
	d) Other Registers	i) Whether Stationery Register is maintained.		
		ii) Whether Medical Advance and Adjustment Register is maintained.		
		iii) Whether Children education allowance register is maintained.		
		iv) Whether newspaper, telephone bills register is maintained.		
		v) Whether computer advance given. If yes, check whether-		
		a) The model, model no. of the PC was be entered in form IV of the compendium.		
		b) Second or subsequent advance for the purchase of a PC cannot be granted before the expiry of 3 years from date of drawl of the earlier advance. Maximum five times in entire service.		
		vi) Whether any register is maintained for GPF Advance/ Part/Final withdrawal.		

e) Biometric	i) Whether biometric attendance system is in place and whether all officers/staff are mapped with the biometric attendance system and if not, reason thereof should be taken on record.		
f) Hindi	i) राजभाषा नियम (5) के अनुसार हिंदी में प्राप्त पत्रों के उत्तर हिंदी में ही दिया जा रहा है की नहीं ।		
	ii) प्रत्येक तिमाही में हिंदी कार्यशाला एवम् राजभाषा कार्यान्वयन समिति की बैठकों का अयोजन हो रहा है या नहीं ।		
	iii) कार्यालय के सभी अधिकारियों/कर्मचारियों को हिंदी में प्रवीणता/कार्यसाधक ज्ञान प्राप्त करवाया गया या नहीं तथा कार्यालय को राजभाषा नियम10(4) के अधीन अधिसूचित एवम् तत्पश्चात नियम 8(4) के अधीन व्यक्तिशः आदेश जारी किया गया या नहीं ।		
	iv) त्रैमासिक हिंदी रिपोर्ट भेजी जा रही है या नहीं ।		
b) Establishment			
a) Staffing Position & DPC	i) Check the sanctioned strength and working strength of the Commissionerate and in case of vacancies, whether steps were taken to fill these.		
	ii) Whether post based roster register is maintained.		
	a) Whether DPC's/MACP's are held regularly. Reasons for not holding regular DPC should be recorded.		
	b) Whether officer from category appointed to represent SC/ST category.		
	iii) Details of DPC/ MACP held during the last 3 years/ since last inspection-		
b) Service Book Verification	i) Verification to be made in Service Book regarding:-		
	a) Whether details of family present.		
	b) Whether nomination w.r.t. GPF, CGEIS & DCRG present.		
	c) Whether Adhar No./GPF/Ac. No. present.(GPF Account number should be entered on the right hand of the first page of the Service Book).		
	d) Whether leave account is maintained and CGEGIS entry is made.		
	ii) Whether service is verified after 18 years of service or 5 years before retirement. List of officials who have completed 18 years of service but their service is not verified for issuance of service verification certificate and recording of entry in the Service Book (under Rule 32(1) (2) of CCS Pension Rule) should be taken.		
c) Accounts			
a) Expenditure	i) Whether expenditure/grant register has been properly maintained and updated.		
	ii) Expenditure figures to be checked for the last three years along with Expenditure head, Sanctioned Grant and Quarter-wise breakup of amount spent should be checked for whether sanctioned grant was utilized or not.		
	iii) Whether expenditure amount is greater than the sanctioned amount. If yes then the reason should be recorded.		

	b) LTC Advances	i) Whether LTC Advances and TA/TTA Advances Registers are being maintained.	
		ii) Whether Final Bills are submitted within prescribed time in case of LTC and TTA/ TA and entry for LTC and 10 days leave encashment for LTC have been made in the Service Book.	
	c) Pension	i) Whether pension/family pension of all retired/deceased officers has been revised after 7 th Pay Commission, if not, a list should be taken along with the reason for pendency.	
2.	Vigilance & Confidential		
	a) APAR	i) Whether APAR's are pending as on 1 st July. If yes then list of all such cases to be made and reasons to be recorded.	
	b) IPR	i) Whether IPR of all Group 'A' Officers have been uploaded and has been put up for acceptance for the relevant year.	
		ii) Whether IPR details have been submitted by Group 'B' and Group 'C' Officers by 31 st January. List of cases where IPR has not been processed and the reason thereof.	
	c) Vigilance	i) Number of vigilance and non vigilance cases pending in the Commissionerate along with date and nature of offence. Whether there is delay of any kind	
		a) Appointment of I.O./P.O.	
		b) Issuance of chargesheet.	
		ii) Whether P.Os/ I.Os have submitted their reports with reasonable time? If not reasons thereof. In case, some cases are pending with P.Os/ I.O details should be taken	
3.	RTI & Sevottam		
	a) RTI	i) Whether RTI Application Register/ Appeal Register are being maintained.	
		ii) Whether reply to all RTI Application as well as Appeals have been made within the prescribed time period.	
	b) Sevottam	Whether the Commissionerate has obtained Sevottam certificate. If yes, details may be provided.	
		i) Whether register for complaints/ grievance received via post/ in person from citizens is maintained and whether entries for acknowledgement of receipt are made in the register.	
		ii) Whether the grievances received through CPGRAM in last 1 year have been disposed off within the given timeframe, In case, some are pending during inspection whether these are within within the prescribed time frame or not.	

		iii) In case Sevottam certificate has not been obtained, steps taken towards obtaining? If yes take current status.		
4.	Adjudication/ Call Book/ Review			
	a) Adjudication	i) Whether figure reported in inspection proforma/ template tally with that of MPR and with the register in adjudication branch.		
		ii) Whether the register for draft SCN and demand notice is being maintained?		
		iii) In case of pending adjudications:-		
		a) Whether timely PH date is given after issuance of SCN?		
		b) Whether the adjudication orders have been issued within the prescribed period of one month after last conclusive PH? List of cases where case was adjudicated after more than 60 days of last PH should be taken.		
		iv) Whether the SCN based on CERA objections admitted by the department have been adjudicated or pending?		
		v) Whether the prosecution angle has been examined in relevant files?		
	b) Call Book	i) Whether figure reported in inspection proforma tally with that of MPR?		
		ii) Whether the call book registers are being maintained?		
		iii) Whether the cases transferred to Call Book are covered under four categories prescribed as per Board guidelines? (All files should be checked for the same)		
		iv) Whether the cases are being reviewed regularly as per master Circular No. 1053/02/2017/CX dated 10.03.2017 and status of cases in various appellate authorities are being done?		
		v) Whether the cases transferred to Call Book on the basis CERA objections are being taken out for adjudication in view of the Circular No. 1023/11/2016-CX dated 08.04.2016?		
	c) Review	i) Whether the registers are being maintained appellate authority wise?		
		ii) Whether all the cases are reviewed within statutory time limit? 2/3/s6 months as applicable (check files randomly)		
		iii) Whether departmental appeals by the reviewing authority are being filed within time limit as prescribed under law? (Examine files on random basis).		
5.	Arrears of Revenue	i) Whether the figures reported in inspection proforma tally with that of MPR.		
		ii) Whether register for arrears maintained in HQ(Recovery) Branch.		
		iii) Whether recovery targets were fixed. If yes, whether these were achieved.		
		iv) Whether the arrear cases are distributed in accordance with the different arrear categories like CESTAT, Commissioner(Appeals), High Court, Supreme Court, etc. in the register/format maintained by HQ(Recovery) Branch.		

		v) In cases shown under stay, whether copy of stay/ predeposit available in file? (Examine files on random basis. In case of conditional stay, whether the conditions granted by the Commissioner(Appeals)/CESTAT/Courts have been fulfilled within the time limit? Whether Pre deposit verification is being done?		
		vi) In case of non stayed arrears, whether proper action taken to recover the dues such as :-		
		a) Letters written to the party at the last known address and the matter is effectively pursued.		
		b) Recovery action initiated by way of seizure/detention of goods in cases of working units.		
		c) Identifying of properties/factory of the person from whom arrear can be recovered and persuasion from these properties/factory for recovery.		
		d) In case the party files refund/rebate, whether any exercise done to adjust the amount of arrears against the refund claim.		
		vii) In case of non traceable/ or unit closed:-		
		a) Whether coordination/ enquiries with the other agencies like District authorities, land revenue, banks, Income Tax, Post authorities etc. done for knowing the ownership details of property/factory so that action for detention can be initiated.		
		b) Whether certificate action initiated and coordination done with the jurisdictional officers to where the properties/whereabouts of the party are likely to be placed.		
		viii) Whether cases fit for write off ascertained in accordance with the criteria laid down for the same and taken up for write off.		
		ix) Whether write-off committee constituted in view of guidelines of CBEC vide letter F. No. 296/202/2017-CX-9 dated 20.10.2017		
		x) Whether in BIFR/OL cases, Govt. counsel appointed for lodging the claim. Whether OL approach by the HQ/division for getting the claim paid/liquidated.		
6.	Anti Evasion	i) Whether the figures reported in inspection proforma tally with that of MPR and with 335J/RST-15 register?		
		ii) Whether in 335J/RST-15 register heads are being maintained in accordance with the Board Circular and all columns filled properly.		
		iii) Whether A.E.II is issued within 48/72 hours in seizure/non seizure cases respectively in all the files?		
		iv) Examine from individual files whether past period/ period not covered under previous investigation/audit has been taken into during the current investigation? (Examine files on random bases to check whether past period		

		covered)		
		v) Whether cases pending for investigation for more than 6 months. List of such cases to be made and reasons for such cases to be recorded.		
		vi) Whether any period time-barred during the course of investigation (Check both pending investigation and closed files on random basis). Reasons to be recorded.		
		vii) In case of closed files (few shall be taken up randomly), whether the file has been closed by the competent authority?		
		viii) Whether case booked under third party information. Details of		
		a) Recoveries made		
		b) SCN Issued		
		ix) Whether reward disbursement register is maintained.		
		x) Whether reward to Informer and Govt. Officer sanctioned as per Ministry's guidelines issued vide F. No. R-13011/06/2001-CUS(AS) dated 20.06.2001 and revised on 16.04.2004. Whether advance reward sanctioned to informers, if any, is as per guidelines.		
7. Audit		i) Whether audit register is being maintained in the Headquarters?		
		ii) Whether replies to all pending CERA para (received prior to 1 month) sent timely or pending?		
		iii) In all the cases of CERA objections, whether a reply stating a proper acceptance or contesting the para, sent to the audit. (All the files should be checked to see whether para was contested or accepted)		
		iv) Whether in cases where para was accepted, SCN has been issued or not.		
		v) Whether in cases at (iv) above where paras were accepted whether any recoveries made/ amount deposited.		
		vi) Whether SCN issued in (iv) above has been adjudicated or still pending.		
		vii) Whether in cases where para was contested, protective demand was issued or otherwise		
		viii) In case protective demand was issued in accordance with (vii), whether the same was transferred to call book.(For cases prior to 08.04.2016)		
		ix) Whether cases/SCN transferred to call book, since paras were contested were taken out of call book in accordance with B.C No. 1023/11/2016-CX dated 08.04.2016		
		x) Whether meeting between the staff of CERA/ CRA and Commissionerate for Audit objections held regularly. How many paras closed in last three meetings? Date of the last meeting.		

8. Provisional Assessment & Refund/ Rebate	a) Provisional Assessment	i)	Whether the registers are being maintained?	
		ii)	Whether provisional assessment order has been issued?	
		iii)	Whether the assessee has executed a bond in the form prescribed by the Board with surety or security. In case of customs, test bond/provisional bond, whether BG with self renewable clause has been taken. Whether all pending BGs are valid?	
		iv)	In case of extension of Provisional Assessment whether the period specified in the relevant sub-rule has been extended by the CCE for a further period not exceeding six months and by the Chief CCE for such further period as he may deem fit.	
	b) Refund/Rebate	i)	Whether the refund/rebate register is being maintained?	
		ii)	Whether deficiency memo has been issued in pending cases or not and whether SCN for objection raised or otherwise.	
		iii)	Whether condition of Chapter 11-Section 54-58 of CGST Act, 2017 followed while sanctioning the refund claim.	
		iv)	Whether refund/rebate payment is being made through RTGS/ e-Payment.	
9. Prosecution & Legal	a) Prosecution	i)	Whether the prosecution was launched within a reasonable time frame of sanctioning the same. Time gap between initiation and sanction and filing of prosecution to be checked in all cases. List of such cases to be prepared.	
		ii)	Whether Board's Instruction No. 1009/16/2015-CX dated 23.10.2015 for ordering/launching of prosecution are being followed or not? (Check from individual file).	
		iii)	Check whether the cases pending for more than 15 years in C. Ex. involving duty less than Rs. 5 Lakhs are being scrutinized in accordance per Board Circular No. 1018/16/2016-CX dated 29.02.2016 and necessary actions as due have been taken?	
		iv)	Whether list of cases where department has filed appeal has been maintained, appellate authority wise i.e. HC/SC and register of the same maintained	
		v)	Check from files in cases pending at CESTAT/HC/SC, whether from time to time the status was reviewed/checked through SPP, and on court website.	
	b) Legal	i)	Whether list/register of cases in Courts, maintained	
		ii)	Whether cases pending in HC/CESTAT where Supreme Court has decided on an identical matter have been withdrawn as per Board's Instruction F. No. 390/Misc./67/2014-JC dated 18.12.2015.	
		iii)	Whether legal bills register is maintained	

		iv) Whether legal bills sanctioned, as per the requisite Office Memorandum (check files on random basis).		
		v) Whether Counsel are contacted for stay/ stay vacation/ early listing application (as required) by the department and such application are filed.		
		vi) Whether Court cases are attended properly by the department through Counsel.		
10. Revenue Realized/ Scrutiny of Returns				
a) Revenue Realized	i)	Whether data provided in the Inspection proforma tallies with the MPR.		
	ii)	Whether the revenue target fixed for the last three financial years is being achieved, if not, the reasons thereof.		
	iii)	Whether the revenue from top 20 commodities is increasing on PLA side. If decreasing, then reasons thereof. Check whether there is substantial increase in payment from CENVAT. If yes, reason thereof.		
	iv)	Whether the revenue from top 20 assessee is increasing on PLA. If decreasing, then reasons thereof. Check whether there is substantial increase in payment from CENVAT. If yes, reason thereof.		
	v)	Whether the revenue from top 10-25 services is increasing on and PLA. If decreasing, then reasons thereof.		
	vi)	Whether the revenue from top 10-25 service providers is increasing on PLA side. If decreasing, then reasons thereof. Action initiated to arrest the downfall in PLA.		
	vii)	Steps taken for augmenting revenue.		
b) Scrutiny of Returns	viii)	Whether data provided in the Inspection proforma tallies with the MPR.		
	ix)	Whether scrutiny of returns at various level has been carried out as per the norms i.e. Circular 185/4/2015-ST dated 30.06.2015 & 1004/11/15-Cx dated 21.07.2015 (a)AC/DC (b) JC/ADC		
	x)	Whether detailed scrutiny as per Board's Circular Nos. 1004/11/2015-CX dated 21.07.2015 and 185/4/2015-ST dated 03.06.2015. If not done, reason for the same.		
	xi)	Whether action taken against late filers/ non filers of returns. Whether any recoveries made from the same.		