

F.No. 13012/08/2015-Cus (AS)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
(Anti-Smuggling Unit)  
\*\*\*\*\*

New Delhi, dated the 3<sup>rd</sup> May, 2016

To

All Principal Chief/Chief Commissioners  
All Principal Directors General/Directors General  
Web Master, CBEC

Madam/Sir,

**Subject: Instructions on monitoring of pendency in disbursal of rewards to informers- reg.**

Kind reference is invited to Circular No. 20/2015 dated 31.7.2015. In this regard, Para 7.2 of the said Circular stipulated that Commissioners and Additional Directors General should set in place a suitable mechanism to monitor cases becoming ripe for disbursal of rewards and emphasized the need to review cases of reward to Government Servants and informers which have become ripe for processing by holding quarterly meetings. This was to ensure that rewards to informers are disbursed when due without any delay.

2. However, several complaints are being received regarding delay in disbursal of rewards to informers. The matter was discussed in the last Conference of Chief Commissioners of Customs/Directors General, held in January 2016 wherein, it was decided to *inter-alia* put in place a suitable mechanism in the field formations to monitor cases becoming ripe for disbursal of reward.

3. In this background, the Board has decided to prescribe the following procedure with regard to monitoring of pendency of disbursal of rewards.

3.1. Each Commissionerate in the field and each Zone in the Directorates of Revenue Intelligence and Central Excise Intelligence shall have a register in the format prescribed in the **Annexure – I (Register of Rewards-Informers)** for the purpose of maintaining a record in relation to the '*information*' filed through DRI –I or AE-I. All the cases booked on or after 1.4.2005 where reward disbursal to informers is pending as on date of issue of this circular shall be entered into the said register. This exercise shall be completed within three months of issue of this Circular. Adequate care shall be taken not to leave or miss out any case while maintaining this record. It shall be the responsibility of the Deputy/Assistant Commissioner in charge of rewards in the respective formation to ensure and certify that all the pending cases have been entered into the register.

3.2. At the end of every month, an abstract of pendency in the format given at **Annexure - II** shall be prepared and entered in the register prescribed above. The abstract so prepared shall be certified by the Deputy/Assistant Commissioner in charge of rewards and put up to the Additional/ Joint Commissioners concerned for information.

3.3. The 'Register of Rewards- Informers' shall be put up to the Principal Commissioners/Commissioners concerned once in six months (in the first weeks of October and April) for information.

3.4. A six monthly report in in this regard in the format prescribed at **Annexure-III** shall be submitted by 15<sup>th</sup> of April and 15<sup>th</sup> of October every year by:

- i. all the Chief Commissioners of Customs to the Director General of Revenue Intelligence (DGRI) and
- ii. all Chief Commissioners of Central Excise/Service Tax to the Director General of Central Excise Intelligence (DGCEI).

The DGRI and DGCEI in turn along with the reports received from their respective Zonal Units shall maintain consolidated information for all formations of CBEC.

3.5. Adequate care shall be taken by the field formations to maintain confidentiality and to ensure that while building/maintaining the information, informers are not exposed at any cost. Even while submitting the six monthly reports, no case detail shall be given in such reports; only the pendency numbers shall be furnished.

4. The monitoring system as stipulated above shall be put in place immediately. All the Chief Commissioners are requested to send a compliance report to the Board [Commissioner (RI &I)] in the proforma given in **Annexure -IV** by **31.05.2016 positively**.

5. Hindi version follows.

  
4.5.16  
(M. G. Thamizh Valavan)  
Director (Anti Smuggling)

**Annexure – I**  
**(To F.No. 13012/08/2015-Cus (AS))**

**Register of Rewards-Informers**

S.No.	F.No.	DRI-I/AE-I Date	Name of the party/parties against whom the case was booked	Date of Search/ Seizure	DRI-II/AE-II Date	Date of issue of Show Cause Notice/ Date of Closure with DRI-III number and date.	Order-in-Original No. and date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total Amount Confirmed in O-i-O (With details of duty, fine, penalty and interest)	Total recovery in Rs. made upto the date of considering advance reward (With details of duty, fine, penalty and interest)	Date of Consideration of Advance Reward	Details of Advance Reward Granted (Sanction Order No., amount in Rs., date of disbursal)	Date on which the case attained finality with details	Total Amount Finally Confirmed (with details of duty, fine, penalty and interest)
(9)	(10)	(11)	(12)	(13)	(14)

Date of final recovery of total amount mentioned in column 14	Date of consideration of Final Reward	Details of Final Reward (Sanction Order No., amount in Rs., Date of disbursal)	Amount (in Rs.) of total reward disbursed including advance reward if any	Remarks (if any)
(15)	(16)	(17)	(18)	(19)

Note (1): wherever date is required to be given, it shall be in dd/mm/yyyy format

Note (2): Finality means that there is no further appeal in the case or appeal period is over; the details of how the case attained finality viz. proceedings concluded before issue of SCN, amount paid within 30 days of issue of SCN and the proceedings got closed, by order of Settlement Commission, by Supreme Court Order, Appeal period is over etc. shall be entered.

Note (3): As regards column 15 of the register, it shall be ensured that all the dues have been recovered and the date of last instalment of recovery shall be indicated.



**Annexure – II**  
**(To F.No. 13012/08/2015-Cus (AS))**

**Monthly Abstract for the Month of.....**

Opening Balance (Number of cases attained finality)	Receipts (Number of cases attained finality)	Disposal (Number of cases where final reward has been disbursed)	Closing Balance (1+2-3)	Period wise Break up(of cases attained finality)				Number of cases not attained finality
				Less than 3 months	3-6 months	6-12 Months	More than 12 months	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Verified and certified that the above particulars are correct.

Signature, Date, Name and Designation of  
the Superintendent

Signature, Date, Name and Designation of the  
Deputy/Assistant Commissioner





**Annexure – III**  
**(To F.No. 13012/08/2015-Cus (AS))**

**Format of Six Monthly Report**  
**(To be submitted by 15<sup>th</sup> April & 15<sup>th</sup> October every year)**

**1. Name of the Zone:**

**2. Report for the period of: April to September (Year)/ October to March (Year)**

Opening Balance (Number of cases attained finality) at the beginning of the reporting period.	Receipts (Number of cases attained finality) during the reporting period	Disposal (Number of cases where final reward has been disbursed) during the reporting period	Closing Balance (1+2-3) at the end of the reporting period	Age wise Break up of pendency (of cases attained finality)				Number of cases not attained finality at the end of the reporting period
				Less than 3 months	3-6 months	6-12 Months	More than 12 months	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Verified and certified that the above particulars are correct.

**Signature of the Chief Commissioner**

**Name**

**Date**



**Annexure – IV**  
**(To F.No. 13012/08/2015-Cus (AS))**

<b>1. Name of the Zone:</b>	
<b>2. Whether Registers as prescribed have been maintained in all the Commissionerates:</b>	<b>Yes/No</b>
<b>3. Whether information contained in the registers has been certified as correct by the Commissionerates?</b>	<b>YES/No</b>
<b>4. Whether the First Six Monthly report has been sent by the Zone?</b>	<b>Yes/No</b>
<b>5. Action taken in respect of pending cases:</b>	

**Signature of the Chief Commissioner**  
**Name**  
**Date**

