

# Vehicle Deployment Policy, 2017 for the Formations under Central Board of Excise and Customs

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# Vehicle Deployment Policy, 2017 for the Formations under Central Board of Excise and Customs

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## Introduction

1. Central Board of Excise and Customs (CBEC) is a part of Department of Revenue under Ministry of Finance, Government of India. It deals with the tasks of formulation of policy concerning levy and collection of Customs & Central Excise duties and Service Tax, prevention of smuggling and administration of matters relating to Customs, Central Excise, Service Tax and Narcotics to the extent under CBEC's purview. The Board is the administrative authority for its subordinate organizations, including Custom Houses, Central Excise and Service Tax Commissionerates and the Central Revenues Control Laboratory<sup>1</sup>. Motor vehicles form an important part of operational infrastructure of CBEC field formations.

2. Over the years, the administrative structure has undergone changes through cadre restructuring exercises. In the changed structure of the department and increasing role in revenue collection, anti-smuggling and combating tax evasion, the imminent need for adequate deployment of vehicles cannot be overstated. It is long pending due that the department should come out with a policy on vehicle deployment especially motor cars. Accordingly, the 'Vehicle Deployment Policy for the formations under CBEC' has been formulated'.

3. This policy only covers motor cars and not any other type of vehicles since it is felt that this category is used in all formations and other vehicles such as motor bikes, buses, etc. are deployed only in a few locations on need basis. This policy prescribes new norms for various categories of field formations with specific distinction between the **Staff Cars and Operational Vehicles**. Further, this policy is also a compilation of all operative instructions/guidelines of Government of India on purchase, condemnation and hiring of vehicles.

4. Based on the present fleet strength, availability of owned vehicles and requirement of staff cars and operational vehicles, the following norms are

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<sup>1</sup> [www.cbec.gov.in](http://www.cbec.gov.in)

prescribed with effect from 01.04.2014. While fixing the norms, relevant instructions issued by Government of India in general and Ministry of Finance in particular have been kept in mind.

## 5. STAFF CARS

### 5.1 Entitlement

The officers at the level of Commissioner & above are entitled for Staff Car. Further, officers drawing grade pay of Rs. 10,000; Rs.12,000 and those in HAG-scale are also provided with Staff Car for commuting between office and residence. They have the option to retain the facility or draw Transport Allowance. If they opt for the Transport Allowance, the Staff Car facility shall be withdrawn from the date they have opted for the Transport Allowance.<sup>2</sup> Other Conditions/Instructions/ Rules of Hiring of Vehicles mentioned in this policy and issued from time to time shall be strictly adhered to.

5.2 With a view to ensure proper and optimum utilization of all Government owned vehicles, w.e.f. FY 2017-18 the following instructions shall be followed w.r.t. 'Staff Cars':

- a) All Staff Cars for entitled officers may preferably be engaged on hiring basis only.
- b) The existing 'Owned Car' in case it is not being used as Staff Car in the formation may be deployed as 'Operational Vehicle' w.e.f. 01.04.2017.
- c) The Head of the Department has full powers to hire the staff car for entitled officers as and when the entitled officer joins the formation (provided the officer does not opt for transport allowance).
- d) Hiring of staff car shall preferably be discontinued as soon as the entitled officer is transferred out from the formation and the post falls vacant. If an officer entitled for staff car holds additional charges(s), no staff car shall be hired against the additional charge(s).

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<sup>2</sup> Letter dated 01.04.2016 from F.No. D-26015/02/2015-Cus-AS

- e) The hiring can be resumed automatically by the HOD as and when the post is filled up again and once the new officer joins duty.

## 6. OPERATIONAL VEHICLES

6.1 With effect from 01.04.2017 all the 'Government Owned Vehicles/ Cars' may henceforth be reported as 'Owned Operational Vehicle' in each formation. Gap between the entitled operational vehicles and the owned operational vehicles shall be filled with the hiring of vehicles subject to the approval of competent authority. The norms prescribed for deployment of operational vehicles for each category of field formation is given in **ANNEXURE-I**.

6.2 The **Cost Ceiling** for deployment of "Operational Vehicle" is as follows:

<b>S. No.</b>	<b>Type of Vehicle</b>	<b>Cost Ceiling per month (Exclusive of Service Tax)</b>
(i)	Small Sized Vehicles	Rs. 30,000/-
(ii)	Mid – Sized Vehicles	Rs. 40,000/-
(iii)	SUVs	Rs. 40,000/-

6.3 The Heads of the Zone (CC) or Directorate (DG) is empowered to divert the operational vehicle from one formation to another under his charge/ jurisdiction; based on the operational requirement and area of jurisdiction provided that the total number of operational vehicles under his/ her jurisdiction does not breach the total number of sanctioned vehicles as per entitlement norms. While exercising this power, adequate care shall be taken so that there is no unduly skewed distribution of vehicles among the formations.

6.4 However, the budgetary authorities shall first ensure adequate funds are available with the concerned formation before such reallocation. Only the 'Hired Operational Vehicles' can be diverted as mentioned above and not the 'Government Owned Operational Vehicles'.

## 7. PURCHASE OF VEHICLES

7.1 Proposals for Purchase of new Vehicles have to be referred to Board/Ministry (Anti-Smuggling Unit) with details information as per **Annexure – III**.<sup>3</sup> This information may be simultaneously be updated in the Annual Vehicle Report as per **Annexure V**.

7.2 The procedure for purchase of new vehicles (both staff cars as well as Operational Vehicles) is as follows:

- The field formations shall send the proposals for purchase of new Vehicles to Board/ Ministry (Anti-Smuggling Unit) with details information as per Annexure – III<sup>4</sup>;
- The Board/Ministry will give administrative approval for such proposals provided the proposals are in order and convey the same to the formations; a copy of the approval will be sent to Expenditure Management Cell of DGHRD as well;
- The formations proposing for purchase of new vehicles shall project the requisite funds in the budget of the respective financial year; if not it must be the responsibility of the field formations to get the necessary fund allotted from the Expenditure Management Cell (EMC) of DGHRD;
- After ensuring that the funds have been provisioned by EMC, proposals for expenditure sanction shall be sent to Board/Ministry;
- If everything is in order, expenditure sanction for purchase of new vehicles will be accorded after IFU's concurrence;
- It must be noted that in respect of Staff Car, the models of car with Net Dealer Price of upto 4, 75,000/- available in DGS &D rate contract shall only considered for purchase<sup>5</sup>.
- To avoid sanctions in piecemeal, the following schedule is prescribed:

S.No.	Task	Task owner	Deadline
1.	Projecting amount in the budget	Budgetary authorities/Zones	Coincides with the date on which the budget estimates have to be

<sup>3</sup> Annexure – I of F.No. 26015/01/2011 – Cus (AS) dated 06.05.2011

<sup>4</sup> Annexure – I of F.No. 26015/01/2011 – Cus (AS) dated 06.05.2011

<sup>5</sup> F.No.03(1)/E-IIA/2009, Department of Expenditure, dated 6.8.2014

			sent
2.	First proposal for purchase	Zones	31 <sup>st</sup> May
3.	Conveying Administrative Approval by Board to formations and EMC	Board (Anti-Smuggling Unit)	30 <sup>th</sup> June
4.	Allocation of Fund from EMC	EMC, DGHRD	15 <sup>th</sup> July
5.	Proposal for Expenditure sanction along with the details of fund allotment	Zones	31 <sup>st</sup> July

## 8. MATURE CONDEMNATION OF OWNED VEHICLES

### 8.1 When does a vehicle become ripe for Mature Condemnation?

The lives of various types of vehicles, in terms of distance run (in kilometres) and length of use (in years) whichever is reached later, have been fixed as under<sup>6</sup>:

S. No.	Type of vehicles	Kilometres	Years
(i)	Heavy Commercial vehicles	4,00,000	10
(ii)	Motor vehicles fitted with engines up to 20 hp (RAC).	1,50,000	6
(iii)	Motor cycles fitted with engines of 3.5 hp (RAC) or above	1,20,000	7
(iv)	Motor cycles fitted with engines of less than 3.5 hp (RAC)	1,20,000	6

<sup>6</sup>Substituted vide G.I., M.F., Notification No. F. I (II) –E. II (A)/85 dated 12<sup>th</sup> December, 1985, published as S.O. No. 5641 in the Gazette of India, dated the 21<sup>st</sup> December, 1985

## 8.2 Powers of Heads of Department for Mature Condemnation of Vehicles

The powers of Heads of Department with respect to Mature Condemnation of Vehicles are given as under:

	<b>Condemn/ Hire/ Purchase</b>	<b>Powers</b>
1.	Mature Condemn a vehicle	Full powers to HoD
2.	Replacement hiring in lieu of regularly (mature) condemned vehicle.	Full powers to HoD subject to GFRs 2005 and instructions issued from time to time
3.	Replacement Purchase in lieu of mature condemned vehicle.	Proposals for purchase of vehicles have to be referred to the Ministry/ ASU in the format as prescribed in Annexure – III.

## 8.3 Procedure for Mature Condemnation

Inspection Report for Mature Condemnation to the effect that the vehicles is not fit for any further economical use has to be obtained and sent along with the proposal for condemnation. The certificate/ Inspection Report(s) Can be obtained from any of the following Authorities:

- An Electrical & Mechanical workshop of the National Airports Authority;
- The workshop of a State Road 'Transport Corporation';
- At locations where workshops mentioned above are not available, Transport Workshops under the Central or State Government Dept;

8.4 **The Certificate / Inspection Report(s)** should contain full particulars of the vehicle(s) viz. year of purchase, chassis number, engine number, kilometres run, make & model, physical condition & recommendation of the inspecting authority for condemnation etc.

8.5 After obtaining the certificate as mentioned above, the Head of Department shall issue Order of condemnation in the format given in **Annexure-II**.

## 9. PRE-MATURE CONDEMNATION OF OWNED VEHICLES

9.1 A vehicle which does not fulfil the criteria of Mature Condemnation but the vehicle is not fit for any further economical use is entitled for mature condemnation.

9.2 The procedure described for mature condemnation shall be followed in the case of pre-mature condemnation also. However, the powers to pre-maturely condemn a Vehicle lie with Ministry/ Board. Hence, the proposals for Proposals for Pre-Mature Condemnation of Vehicles have to be referred to Board/ Ministry (Anti-Smuggling Unit) in the Performa prescribed in Annexure- IV.<sup>7</sup> On receipt of sanction from the Ministry for pre-mature condemnation, the HoD shall issue an order of condemnation.

9.3 Replacement Hiring in lieu of pre-mature condemned vehicle:

Henceforth, w.e.f. FY 2017-18, once the pre-mature sanction order is issued by the Board/ Ministry i.e. Anti-Smuggling Unit, the Vehicle shall be treated at par with Maturely Condemned Vehicle and the procedure applicable to Maturely Condemned Vehicle shall be applicable.

## 10. HIRING OF VEHICLES

### 10.1 Powers of HoD w.r.t. hiring of Vehicles<sup>8</sup>

	<b>Against</b>	<b>Authority</b>
1.	Replacement Hiring against Mature Condemned Vehicle	HoD has full powers subject to GFRs 2005 and instructions issued from time to time
2.	Against Sanction Order issued from Ministry/ Board	GFRs 2005 and instructions issued from time to time shall be scrupulously followed
3.	In connection with search and seizure operations.	The offices including offices headed by AC/ DC can temporarily hire vehicles for search and seizure operations as and when required subject to availability of Budget and monitoring of concerned HoD and subject to ex-post-facto approval by HoD.

<sup>7</sup>Annexure – II of F.No. 26015/01/2011 – Cus (AS) dated 06.05.2011

<sup>8</sup>Delegation of Financial Powers to Heads of departments of Department of Revenue CBDT and CBEC dated 23.09.2011 F.No. C 30012/90/2006 – Ad.IVA(Pt. I)



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## 10.2 Conditions for Hiring of Vehicles<sup>9</sup>

- i. The provisions of GFR, 2005 along with guidelines issued by CVC shall be compiled with while hiring the vehicles.
- ii. The vehicles hired shall not be older than three years and shall be in good condition.
- iii. Hiring shall be subject to the following broad ceiling of days/ kilometres<sup>10</sup> :-
- iv. Vehicles used by officers of the grade of Commissioner and above- 30/31 days of hiring subject to maximum of 2500 km. in a month;
- v. Vehicles used by other officers & for other purposes- 20/25 days subject to maximum of 2000 km. in a month.
- vi. Log books shall be maintained for the hired vehicles as in the case of departmental vehicles.

10.3 The **cost ceiling** of vehicles is as below:

<b>S. No.</b>	<b>Type of Vehicle</b>	<b>Cost Ceiling per month (Exclusive of Service Tax)</b>
(i)	Small Sized Vehicles	Rs. 30,000/-
(ii)	Mid – Sized Vehicles	Rs. 40,000/-
(iii)	SUVs	Rs. 40,000/-

- vii. The recurring expenditure involved in hiring of vehicles shall be met from the Sanctioned Budget Grant of the formation from under the Object Head – **“Office Expenses (Motor Vehicles)”**.
- viii. In terms of F.No. 26015/20/2007-Cus (AS) dated 17.12.2007 read with F.No. 26015/04/2013-Cus(AS) dated 18.05.2011 the vehicles for CBEC and IFU shall be hired by Commissioner, Central Excise, Delhi-I who will hire the vehicles and place them under the disposal of the authorities concerned.

<sup>9</sup>F.No. 26015/04/2013 – Cus (AS) dated 12.08.2016

<sup>10</sup>F.No. D 26015/1/2006 – Cus (AS) dated 08.02.2006

## 11. ANNUAL VEHICLE REPORT

An annual report regarding the number of staff cars and operational vehicles owned and hired by each formation (headed by CC/DG) has to be submitted to the DGHRD with a copy to Anti-Smuggling Unit by 30th of April of the year ending on 31st March in the Performa enclosed as **Annexure V**.

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## OPERATIONAL VEHICLES ENTITLEMENT NORMS

The Vehicles mentioned below **do not include Staff Cars\*** of entitled officers (CC/ DG/ Commissioners) which has been already covered under Staff Car category.

*(\* 'Staff Cars' are Vehicles deployed for Entitled Officers i.e. The officers at the level of Commissioner & above are entitled for Staff Car. Further, officers drawing grade pay of Rs. 10,000; Rs.12,000 and those in HAG-scale are also provided with Staff Car for commuting between office and residence.)*

<b>1. Central Excise Formations</b>			
S.No.	Formations	Mid-Size	Small-Size
<b>1</b>	<b>Central Excise Zonal Office/ CCU</b>	1	1
<b>2</b>	<b>Central Excise Commissionerates</b>		
2.a.	Commissionerate headquarters	3	2
2.b	Division	-	1 each
<b>3</b>	<b>Central Excise Audit Commissionerates</b>		
3.a.	Commissionerate	2	1
3.b.	Circle	-	1 each
<b>4.</b>	<b>Commissionerate (Appeals)</b>	-	-

<b>2. Service Tax Formations</b>			
S.No	Formations	Mid-Size	Small-Size
<b>1</b>	<b>Exclusive Service Tax Zone/ CCU</b>	1	1
1.a	Service Tax Executive Commissionerate	3	2
1.b	Division	-	1 each
<b>2</b>	<b>Central Excise Zone that has Service Tax Commissionerate</b>		
2.a	Service Tax Commissionerate	3	2
2.b	Division	-	1 each
<b>3</b>	<b>Service Tax Audit Commissionerate</b>		
3.a	Commissionerate	1	1
3.b	Circle	-	1 each
<b>4</b>	<b>Commissionerate (Appeals)</b>	-	-

<b>3. Customs Formations</b>			
<b>S.No</b>	<b>Formations</b>	<b>Mid-Size</b>	<b>Small-Size</b>
<b>1</b>	<b>Exclusive Customs Zone/ CCU</b>	1	1
1.a	Customs Commissionerate	3	2
1.b	Customs (Preventive) Commissionerate	3	3
1.b.i	Division	-	1 each
<b>2</b>	<b>Customs Preventive Zones</b>	1	1
2.a	Customs Commissionerates	3	2
2.b	Customs Preventive Commissionerates	3	3
2.b.i	Divisions	1 each	-
<b>3</b>	<b>Central Excise Zone with Customs Formation</b>		
3.a	Customs Commissionerate	1	1
3.b	Customs (Preventive) Commissionerate	3	3
3.b.i	Division	1 each	-
<b>4</b>	<b>Commissionerate (Appeals)</b>	-	-

<b>4. Large Taxpayer Units</b>			
<b>S.No</b>	<b>Formations</b>	<b>Mid-Size</b>	<b>Small-Size</b>
<b>1</b>	<b>Chief Commissioner's Office</b>	3	3
1.a	Commissioners Office	1	3
<b>2</b>	<b>Audit Commissionerate</b>	1	3
2.a	Audit Circle		1 each

<b>5. Directorates and Board's office</b>			
<b>S.No</b>	<b>Formations</b>	<b>Mid-Size</b>	<b>Small-Size</b>
<b>1. DGRI</b>			
1.a	Head quarters	21	-
1.b	Zonal Units	6	-
1.c	Regional Units	2	-
1.d	Sub Regional Units	1 each	-
7.b	RMD Mumbai	6	-
<b>2. DGCEI</b>			
2.a	Head quarters	10	-
2.b	Zonal Units	8 each	-
2.c	Regional Units	3 each	-

3. DG, Audit			
3.a	Head quarters	2	-
3.b	Zonal Units	3 each	-
4. DGHRD			
4.a	HRM Wing	4	1
4.b	I & W Wing	2	2
4.c	Expenditure Management Cell	1	-
5. NACEN			
5.a	HQ	2	2
5.b	Centre for Excellence	1	1
5.c	RTI	1 each	1 each
6. DGPM			
6.a	HQ	3	2
6.b	Regional Units	1 each	1
7. DG, Systems			
7.a	HQ	10	5
7.c	Systems Mumbai	3	-
7.d	Systems Chennai	3	-
7.e	Systems Kolkata	3	-
8. DG, Vigilance			
8.a	HQ	9	-
8.b	Zonal Units	3 each	-
9. DG, Taxpayer Services			
9.a	HQ	3	
9.b	Zonal Units	2 each	
10. Directorates with only Head Quarters (in Delhi) & CBEC			
10.a	DG, Safeguards	4	-
10.b	DG GST	5	-
10.c	DG Valuation	4	-
10.d	Directorate of Logistics	5	-
10.e	Directorate of Legal Affairs	2	-
10.f	DG Data management	2	-
10.g	DG Export Promotion	5	-
10.h	Pr. CCA	2	-
10.i	Single Window Project	1	1
10.j	Board office, North Block	18	-

**Note:**

Wherever there are more than one Zonal unit/ Regional Unit/ Division/ Circle, the vehicles entitled shall be calculated by multiplying the number of Zonal units etc. with the entitlements of one unit.

**CONDEMNATION CERTIFICATE**

By virtue of powers vested under Schedules V&VI of delegation of Financial Powers Rules 1978, delegated vide Office Order No II/B/65/08-09 Dt 10.06.2010, the departmental Car bearing registration no. .... is ordered to be condemned, being beyond economic repairs, as certified by the competent Authority. Details of vehicle are given below:-

1. Make of Vehicle
2. Registration No
3. Model No.
4. Chassis No.
5. Engine No
6. Horse Power
7. Fuel Used
8. Mileage Completed

Vehicle no ..... shall be disposed off immediately in accordance with the Rules in force and as prescribed from time to time.

**(Name and Designation)**

<b>PROFORMA FOR PURCHASE OF VEHICLES</b>		
1.	Name of CC/ DG	
2.	Total Number of Owned Vehicle (in running Condition)	
3.	Total Number of Condemned Vehicles	
4.	Total Number of Hired Vehicles (staff + Operational)	
5.	Sanctioned Strength of Drivers	
6.	Working Strength of Drivers	
7.	Full justification for operational/ anti-evasion/ activities to be given	
8.	Why the requirement cannot be met by hiring of vehicles/ redeployment of vehicles	
9.	Make/ Model of replacement Vehicle(s) sought to be purchased	
10.	Weather the model conforms to the list of approved vehicles.	
11.	Photo copy (duly attested of Inspection Report(s) of the competent transport authority and Condemnation Certificate in case of replacement purchase against Condemned Vehicle.	
12.	Attested copy of the Registration Certificate of the vehicle being condemned.	
13.	Confirmation to the effect that no replacement has been made against the subject vehicles.	
14.	Cost implications – details of capital cost as also the estimated recurring expenses to be given.	
15.	Budget availability – Weather funds are available in the budget.	
16.	Remarks	
<b>Please Note: Also provide information as per Annexure V</b>		

<b>PERFORMA FOR PRE-MATURE CONDEMNATION OF VEHICLES</b>		
1	Date of purchase and cost.	
2	Type of vehicle (make, model, brand, name).	
3	Repair costs incurred so far.	
4	Whether the vehicle has been involved in any accident and if so, its effect on the vehicle.	
5	A certificate from the competent Transport authorities that the vehicle is beyond repairs and should be Condemned.	
6	Detailed justification as to why replacement of the vehicle is necessary if condemned.	
7	The purpose for which the vehicle is being used, its seating capacity /payload in tones and whether it is petrol or diesel propelled.	
8	Confirmation that if the vehicle is condemned prematurely, adequate provision has been made for its Replacement in the budget and that it can be purchased in the current year.	
9	A chart showing briefly the number of Vehicles and their types available. The total motor able area of the Commissionerate should be mentioned.	
10	Detailed reasons why the vehicle should be condemned.	
11	It may be certified that the pre-mature Condemnation is not due to bad asset management.	
12	Remarks, if any.	



## Annual Vehicle Report (F.Y. 20.....-.....)

(CC/DG: Zone .....)

1) Owned Vehicles (in running condition other than condemned vehicles)

Sr. No.	Registration No.	Date of Purchase	Make/ Model of Purchase	Kms completed as on 31 <sup>st</sup> March of last Financial Year	Present Deployment of Vehicle	Remarks
<b>Total: (a)</b>						

2) Condemned Vehicles (does not include vehicles against which replacement purchase has been done)

Sr. No.	Registration No.	Date of Purchase	Make/ Model of Purchase	Date of Condemnation	Premature or Mature Condemnation	Indicate whether replacement Hiring has been done.	Whether proposal for Purchase of Vehicle against condemned vehicle sent to Ministry (mention File No & date)	Remarks
<p><b>i. Number of Vehicles hired against condemned Vehicles: (i)</b></p> <p><b>ii. Number of Condemned Vehicles against which replacement hiring has not been done: (ii)</b></p> <p style="text-align: center;"><b>Total Condemned Vehicles: (i) + (ii) = (b)</b></p>								

3) Hired Staff Vehicles (c ≤ s)

Sanctioned strength of officers entitled for staff cars	Working Strength of officers entitled for staff cars (s)	Actual No of Staff Vehicles hired as Staff Cars (c)	Remarks
<b>Total number of hired staff vehicles: (c)</b>			

4) Hired Operational Vehicles

Total Number of Vehicles Entitled as per norms in Draft Vehicle Policy (Annexure I) (with details of number of field formations i.e. number or Commissionerates, Divisions etc) <b>(t)</b>	Number of Owned Vehicles (Except Condemned Vehicles) <b>(a)</b>	Total Condemned Vehicles <b>(b)</b>	Number of Vehicle Entitled for Hiring as per norms of Vehicle Policy 2016-17. <b>(e)</b> (e=t-a-b)	Additional vehicles sanctioned by Board apart from Vehicle Policy Entitlements (attach Sanction Order) <b>(f)</b>	Actual number of Operational Vehicles Hired <b>(d)</b> (d ≤ e+f)	Remarks
<b>Total number of hired operational vehicles: (d)</b>						

**Total Number of Vehicles with the Formation (z)**

Owned (in running condition): <b>(a)</b>	Hired: <b>(i+c+d)</b>	Condemned vehicle without replacement hiring/ purchase: <b>(ii)</b>
<b>z: a+b+c+d</b>		

- Sanctioned and Working Strength of Drivers as on 31<sup>st</sup> March of last Financial Year.
- Contact Details of the Nodal officer for Motor Vehicles
- Remarks (if any).

**(Signature of competent authority)**