

नजीब शाह
अध्यक्ष
Najib Shah
Chairman



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

D.O.No 156/Chairman(CBEC)/2016

19th October, 2016

Dear Colleague,

As you are aware, preparations for introducing GST from the beginning of the next fiscal year are in full swing with the present focus being on timely finalization of its legal and administrative framework. At the same time, it is necessary to continue to focus on reducing the pendency of current items of work as this would have an important bearing on the successful implementation of GST.

2. You would agree that too heavy a burden of legacy work regime would hamper us in giving our undivided attention to GST. The solution, therefore, is to immediately chalk out an Action Plan to reduce the pendencies to the maximum possible extent in the balance months of the current financial year. This would give CBEC another advantage: this would reassure stakeholders that trade facilitation remains our top priority and also give them confidence that we are fully capable of handling a transformational reform like GST.

3. I have noticed with great interest the initiative of Hyderabad Zone in this regard. "Mission Zero" has been launched there with the objective of sharply reducing the pendency of adjudications, refunds, rebates and drawback in a time bound manner. These items of work were picked as they most directly impact the ease of doing business. Other items of work such as export related schemes can also be included. The results have been encouraging and the Hyderabad model has been replicated in few other Zones. I suggest this should be immediately implemented in your Zone also as it would free us to handle GST.

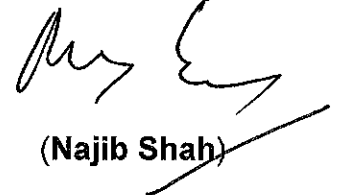
4. The success of Mission Zero requires the complete commitment of all officers and staff engaged in handling the identified items of pending work. Thus, you and your Principal Commissioners/Commissioners must engage with the officers and

staff concerned to ensure that all are genuinely convinced of both the importance of Mission Zero and the fact that it is realistically achievable. Secondly, Mission Zero must be viewed as a collective responsibility which means that local solutions must be found to aid the Commissionerates with higher pendencies. This could involve temporary diversion of staff or even redistribution of pending cases. Thirdly, a key element is to assess the specific areas wherein the process flow for the identified items of work can be expedited. To illustrate, focussed attention on pre-audit would immediately improve the disposal of refund and rebate claims. Fourthly, adopting "FIFO" (First-In-First-Out) approach at each stage of processing would enhance efficiency and transparency. Finally, it is critical to closely monitor the progress in the identified items of work and, if required, take corrective steps mid-course.

5. I am confident that with the suggested focussed approach on reducing pendencies, come 1st April 2017 the CBEC would be in an ideal position to ensure the success of GST in the national interest.

With regards,

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Najib Shah', with a long horizontal stroke extending to the right.

(Najib Shah)

All Chief Commissioners/Directors General/Principal Commissioners.