

	<p style="text-align: center;"> <b>भारत सरकार</b>  <b>Government of India</b>  <b>लॉजिस्टिक्स निदेशालय</b>  <b>Directorate of Logistics</b>  <b>अप्रत्यक्ष कर एवं सीमा शुल्क</b>  <b>Indirect Taxes and Customs</b>  <b>चतुर्थ तल, लोकनायक भवन, खान मार्केट, नयी दिल्ली –</b>  <b>110003</b>  <b>4<sup>th</sup> F1, Lok Nayak Bhawan, Khan Market, New Delhi -</b>  <b>110003</b>  <b>दूरभाष /Tele: 011-24693529</b>  <b>ई-मेल /Email: dol-cbec@nic.in</b> </p>	
-----------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------

Date (As on Digital Signature)

To,

**All Principal Chief Commissioners of Customs/Customs (P)/CGST**  
**All Principal Directors General/ Directors General of Directorate**  
**All Chief Commissioners of Customs/ Customs (P)/ CGST**  
**Chief Commissioner (AR), CESTAT**

Madam/ Sir,

**Sub: Soliciting proposals for utilization of funds under 1% Incremental Revenue Scheme for the FY 2023-24 -reg.**

During 2006-07 the Incremental Revenue Scheme was introduced for revenue generating/earning/collecting Ministries/Departments, under which an amount equal to 1% of the incremental revenue is earmarked as incentive provision for enhancing the organizational efficiency, infrastructure and wherewithal, with a view to encourage greater effort at garnering revenues to the Government. It is understood that in BE 2023-24, an amount of Rs. 28 Crore has been budgeted under the Scheme. Also, as ascertained from EMC, DGHRD, an amount of Rs.6.5 Crore has been allocated to other formations under the Scheme.

2. As per the charter the schemes/proposals for utilization of funds under the scheme should be intended to enhance the organizational efficiency, infrastructure and wherewithal. Following broad guidelines suggested by the Department of Expenditure/IFU are strictly adhered to:

- (i) Schemes should be formulated for creating a permanent infrastructure or assets intended for long-term benefits for Staff/ Organisation;
- (ii) Schemes which are basically consumption oriented and recurring in nature may be taken up under other funding provisions.

3 Keeping in view the above, all Zones/ Directorates are requested to kindly examine their requirements and furnish self-contained proposals to provide modern infrastructure and wherewithal to the officers and staff resulting in better output,

I/1186940/2023 greater efficiency and enhanced revenue augmentation. The list of proposals considered under this scheme in FY 2021-22 (**Encl.1**) & FY 2022-23 (**Encl.2**) is enclosed as an illustration.

4. It may be noted that the proposals involving regular expenses for running of an office such as furniture, water dispensers, fax machines, air-conditioners, etc. may not be covered under this scheme as expenditure on such items can be met from the regular budget. Further, expenditures items such as repair of staff quarters, dormitory, canteen, gym etc. for which specific alternative schemes are available may also not be preferred under this scheme.

5. Besides, it would not be out of place to mention here that while scrutinizing the proposals under 1% Incremental Revenue Scheme, it has been observed that some proposals lack mandatory details and justifications thereby delaying the processing and consideration of such proposals. Therefore, the proposals/schemes should be comprehensive and complete in conformity with the above mentioned broad guidelines. Further, the proposals should clearly bring out the following:

- (a) Issuing Authority;
- (b) Proposal;
- (c) Objective of the proposal;
- (d) The problems/bottlenecks it would resolve and how the formations are presently facing difficulties in coping with the issue;
- (e) Detailed justification including the way it would enhance the organizational efficiency, infrastructure, wherewithal;
- (f) Estimated expenditure involved and probable savings expected with the implementation of the proposal;
- (g) Mode of procurement;
- (h) Timelines for implementation;
- (i) If the proposal is a new initiative or a pilot project, which may likely to be replicated; then how the formation is best suited to handle such a project.
- (j) Suggestion for any scheme that may be implemented for all CBIC formation all over India.
- (k) Copies of minimum two (02) quotations/ estimations from GeM portal/ Estimates from CPWD;

6. Further, it is pertinent to mention here that Chairman, CBIC has approved the policy for procurement of two wheelers for various formations of CBIC (**Encl. 3**). Therefore, proposals for procurement of two wheelers are required to be forwarded in line with the approved policy.

7. Proposals received from various field formations during the FY 2022-23 after the 1<sup>st</sup> Level Committee Meeting dated 07.09.2022 couldn't be considered due to non-availability of funds. Accordingly, it is requested to submit fresh proposals during current FY based on actual requirement.

I/1186940/20238. Lastly, it is mentioned that there is very thorough and lengthy scrutiny/procedure for each proposal. All proposals under this Scheme are processed at three levels before sending for IFU's concurrence. Firstly, at Directorate level and thereafter at the 1<sup>st</sup> Level Committee (chaired by the DG, HRD) for its recommendations and thereafter at the 2<sup>nd</sup> Level Committee of three DGs (DG, DRI; DG, DGGI; & DG, HRD). Thus, it is a time-consuming process. Therefore, it is imperative that below mentioned timelines are strictly adhered to so that the Schemes/Proposals are timely taken up for consideration and sufficient time is available for implementation/ execution of the approved Schemes/Proposals within the same financial year.

9. You are, therefore, requested that suitable proposals under the 1% Incremental Revenue Scheme, for implementation during FY 2023-24, may please be submitted to DoL preferably by 15.06.2023.

Yours faithfully

Encl.: As above

Signed by Nirmal Kumar  
Soren  
Date: 15-05-2023 17:19:48  
Reason: Approved  
**(Dr. Nirmal Kumar Soren)**  
**Principal Commissioner**

**Copy submitted for kind information to:**

- 1. The Chairman, CBIC, New Delhi**
- 2. Member (Customs)/ Member (GST, Legal, CX & ST)/ Member (Tax Policy)/ Member (Administration & Vigilance)/ Member (Compliance Management)/ Member (IT & Taxpayer Services), CBIC, New Delhi**

**Proposals approved under 1% Incremental Revenue Scheme during FY 2021-22.**

<b>S. No.</b>	<b>Issuing Authority / Proposing Office</b>	<b>Proposal</b>
1.	Deputy Director (Admn.) Directorate of Revenue Intelligence, New Delhi	Proposal for providing special clothing and equipment including winter clothing
2.	Commissioner of Customs (P), Amritsar	15 nos. of Bullet Proof Jackets and Helmets 15 nos. of Motor Cycles
3.	Additional Director General, National Customs Targeting Centre, DGARM, Mumbai	Procurement of data analytics tools to enhance the NCTC's Technical capabilities
4.	Additional Commissioner, office of the Principal Chief Commissioner of GST & CE, Mumbai Zone	10 nos. of two wheelers for Mumbai West Commissionerate approx. [Rs. @90,000 for each two wheeler] Purchase of 9 nos. two wheelers for divisional offices of Bhiwandi Commissionerate. approx. [Rs. @90,000 for each two wheeler] 7 Royal Enfield Bullets for officers to visit Taxpayers in far reaching areas for Thane Rural Commissionerate @ Rs. 90,000 each
5.	Additional Commissioner, O/o the Chief Commissioner of CGST & CX, Ranchi Zone, Patna	Procurement of 16 nos. of Motor Cycles (10 Nos. for CGST & CX, Ranchi Commissionerate and 06 Nos. for Audit Patna Commissionerate)
6.	Assistant Commissioner (CCO), GST Bengaluru Zone	Motorbike (2 Nos) for Bengaluru North @ Rs. 90,000 for each two wheeler Motor Cycle (T.V.S. Brand BS Motor Cycle) (4 Nos) for Bengaluru South
7.	Commissioner of Customs (P), Amritsar	Construction of Lecture Hall Construction of Training Hall SS Steel Dog Beds – customized to fit in Canine Shed / Kennels / Isolation Room
8.	Additional Commissioner O/o Chief Commissioner CGST & CX Jaipur Zone	Procurement of 5 Motor Cycles for CGST Jaipur Procurement of 15 Two wheeler (Electric Bikes/ Scooter) for 15 ranges located in remote area of CGST Jodhpur Purchase of 1 Electric Bike/ Scooty to carry out routine office work for Appeals, Jodhpur

		Installation of a 36 KW Grid-connected Roof-Top Power Plant in the rented office building in Audit Jodhpur
9.	Additional Commissioner, O/o the Chief Commissioner Customs & CGST, Meerut	3 Two Wheelers by Audit Dehradun. 06 Nos. of Two Wheelers (preferably Royal Enfield) by CGST G B Nagar
10.	Addl. Commissioner, Office of the Chief Commissioner of Customs, Chennai Zone	Provisioning of 6 nos. of Specialized storage solution for storage of chemical lines of the storage samples, Narcotic Drugs etc.
11.	Additional Commissioner of Customs, CCO, Pune Customs and CGST Zone	Procurement of 16 Nos. of two wheelers by CGST Pune I Procurement of 23 two wheelers by CGST Pune - II Purchase of Passport Scanner for Airport by Pune Customs Purchase of 18 Motor Cycles by Pune Customs
12.	Chief Commissioner of Customs (P), Tiruchirappali, Tamil Nadu	Dog Kennel at Airport, Trichy Floating Jetty for Thopputhurai and Karaikal Procurement of 6 Nos of Passport Scanners for Trichy , Madurai and Coimbatore Procurement of 21 nos. of Two wheelers for Hqrs. / Divns./ Formations Customs (Preventive), Trichy. One Motor Bike of 350cc for CH, Tuticorin
13.	Accounts Officer, O/o Pr. CCA, CBIC	6 Nos. of Laptops Power backup 10 KVA/ 15 KVA

**Proposal approved under 1% Incremental Revenue Scheme during FY 2022-23**

<b>S. No.</b>	<b>Forwarding Authority</b>	<b>Proposing Authority</b>	<b>Proposal</b>
<b>1.</b>	Pr. ADG, DGGI	DGGI	Setting up Digital Forensic Laboratories in DGGI
<b>2.</b>	Directorate of Logistics	DoL	Procurement of 1537 laptops for Group A officers of CBIC.
<b>3.</b>	Directorate of Logistics	DoL	Procurement of two laptops and two tablets for Office of the Chairman and 12 tablets for Board Members/Divisions under the Board i.e a total of two laptops and 14 tablets. (Increase to 4 laptops and 16 tablets by 2 <sup>nd</sup> Level Committee as new members have joined)
<b>4.</b>	NACIN, Faridabad	NACIN, Visakhapatnam	1 electric scooter
<b>5.</b>	NACIN, Faridabad	NACIN, Bengaluru	10 electric scooters for NACIN Palasamudram
<b>6.</b>	NACIN, Faridabad	NACIN, Bengaluru	3 (6 seater) electrical buggies for NACIN Palasamudram
<b>7.</b>	NACIN, Faridabad	NACIN, Bengaluru	1 electric scooter
<b>8.</b>	NACIN, Faridabad	NACIN, Hyderabad	1 electric scooter

<b>9.</b>	DG, GST	DGGST, New Delhi	5 electric scooter
<b>10.</b>	CGST & CX Kolkata Zone	CGST & CX, Commissionerate , Kolkata North	13 electric scooter
<b>11.</b>	CGST & Central Excise, Mumbai Zone	Audit Raigad	05 Electric Scooter and 06 Petrol Motor Cycle (125 cc)
<b>12.</b>	Customs, Delhi Zone	Airport and General Commissionerate , Delhi	Cyber Forensic Investigation Kits
<b>13.</b>	GST & Customs, Pune Zone	CGST (Audit-II) Commissionerate , Pune	2 Electric Scooter
<b>14.</b>	GST & Customs, Pune Zone	CGST Commissionerate , Kolhapur	10 Electric Scooter and 10 Petrol Motor cycle (125 cc)
<b>15.</b>	GST & Customs, Pune Zone	Customs Commissionerate , Pune	Aluminium Gangway Floating Jetty
<b>16.</b>	GST & Customs, Pune Zone	Customs Commissionerate , Pune	20 life jackets with beacon for use in vessels

**POLICY FOR ALLOCATION OF TWO WHEELERS TO CBIC FIELD FORMATIONS UNDER 1% INCREMENTAL REVENUE SCHEME**

**1. INTRODUCTION AND PURPOSE:**

These guidelines are being framed for the purpose of allocation of two wheelers to field formations of CBIC under the 1% Incremental Revenue Scheme. Two wheelers are required to be allocated to the GST and Customs field formations to augment the four wheelers available with them which are not sufficient to cater to the increased mobility requirements of the officers to enable them to discharge their responsibilities efficiently. The two wheelers would play an important role in enhancing the CBIC's efficiency, infrastructure and wherewithal in discharging its official duties.

**2. DEFINITIONS:**

(a) *Two wheelers*: Two wheelers would mean two wheelers of any kind capable of being operated by use of petrol, electric or any other fuel.

(b) *1% Incremental Revenue Scheme*: The Scheme launched by Department of Expenditures vide O.M. No. 7(3)E-Coord/2006 dated 22-07-2006 with a view to encouraging greater effort at garnering revenues to the Government by the revenue generating/earning/ collecting Ministries/ Departments on the principle of an amount equal to 1% of the incremental revenue to be earmarked as incentive provision in the next year's budget for enhancing the organizational efficiency, infrastructure and wherewithal.

**3. ELIGIBILITY:**

All branches/sections under the Board, GST/Customs/Customs (Preventive) Zones & Commissionerates and Directorates General/Directorates would be entitled to send their proposals for allocations/procurement of two wheelers under 1% Incremental Revenue Scheme.

**4. PROPOSALS FOR PURCHASE OF TWO WHEELERS BY FIELD FORMATIONS:**

The proposal for allocation of two wheelers should be sent by the field formations through respective heads of the Zone/Directorate General in the format attached as Annexure I latest by 30<sup>th</sup> April of the year. All details as indicated in the said Annexure should be provided failing which the proposal shall not be considered further. While indicating the type of two wheelers to be allocated, preference should be given to electric scooters/motorcycles. If the same is not possible, specific reasons should be given.

**5. PROCEDURE FOR PURCHASE OF TWO WHEELERS:**

The following procedure shall be followed with regard to procurement of two

wheelers:

- (i) Procurement of two wheelers will be done under the 1% Incremental Revenue Scheme.
- (ii) Proposal for procurement of two wheelers under the 1% Incremental Revenue Scheme shall be made in the format attached as Annexure I. Separate Annexure I shall be filled w.r.t. each specific field formation (Range, Audit Groups, Preventive/Anti-Evasion branch etc.) for which two wheelers are being requested.
- (iii) Proposals as above shall be sent through proper channel by the field formations which at each stage shall be assessed and further recommended if deemed fit. Finally, proposals in Annexure I, which are found suitable and fit for recommendation shall be forwarded by respective Heads of the Zone/Directorate General through a forwarding letter to Directorate of Logistics latest by 30<sup>th</sup> April of every year.
- (iv) Detailed justification for the two wheelers requested e.g. for conducting physical verifications, e-way bill verifications and other compliance verifications including interception and inspection of vehicles to check evasion and plug leakage of revenue of taxpayers by Ranges; vast jurisdiction with formations located in far flung areas; assessees in remote or rural/sub-urban areas with bad/narrow roads and no public transport facilities or in congested areas where only two wheelers can reach; for serving of summons, show cause notices, orders passed by various authorities to assessees; for augmenting preventive/anti-evasion work like surveillance, patrolling, collection of intelligence, searches, inspections etc.; for carrying dak/documents/files to post office/bank/other offices; for carrying bills to PAO office; for arranging hospitality services to visiting faculty by NACIN; etc. may be specifically highlighted in the prescribed column of Annexure I.
- (v) Details of operational four-wheeler and two-wheeler already available with the specific filed formation for which two wheelers are being requested for should be mentioned in the prescribed columns of Annexure I.
- (vi) Working strength of officers /staff posted and those who would actually be using the two wheelers in the specific field formation for which two wheelers are requested should be mentioned in prescribed columns of Annexure I.
- (vii) The proposals for allocation of two wheelers received from the field formations will be scrutinised by the Directorate of Logistics and compiled and placed before 1<sup>st</sup> and 2<sup>nd</sup> level Committees constituted by the Board for the purpose by the end of May every year.
- (viii) 1<sup>st</sup> and 2<sup>nd</sup> level committees would carefully scrutinise the proposals

for allocation of two-wheeler requested by the field formation taking into consideration the details submitted by them as at para 5 (iii), (iv), (v) & (vi), before submitting their recommendations to board for their procurement.

- (ix) The 1<sup>st</sup> and 2<sup>nd</sup> level Committees will only recommend type of the two wheelers (electric/petrol, engine capacity etc.) and not their brands/make.
- (x) The 1<sup>st</sup> and 2<sup>nd</sup> level Committees will also go through the prevailing prices of various types of two wheelers in GeM and fix ceiling prices of each type of two wheelers to be allocated. The amount to be recommended for the two wheelers would be the GeM prices mentioned by the field formation in the proposal or the prevailing prices of the two wheeler as fixed by the 1st and 2nd level Committees, whichever is lesser.
- (xi) Two wheelers of capacity more than 125 cc would be considered by the 1<sup>st</sup> and 2<sup>nd</sup> level Committees for difficult or hilly terrains only.
- (xii) After the recommendations of the 2<sup>nd</sup> level Committee, Directorate of Logistics will obtain the confirmation of funds under the Scheme from Expenditure Management Cell, Directorate General of Human Resource Development. Thereafter, the same will be submitted by the Directorate of Logistics to the Board/IFU for administrative approval and financial concurrence.
- (xiii) After the Ministry/IFU's administrative approval and financial concurrence, the same will be conveyed by Directorate of Logistics to the concerned field formations and funds will be allocated to them by Expenditure Management Cell, Directorate General of Human Resource Development.
- (xiv) The concerned formations will procure the two wheelers under the 1% Incremental Revenue Scheme following the extant provisions of GFR, 2017.

## **6. RESPONSIBILITY OF THE USER FORMATION:**

Field formation to which the wheelers are allocated under the 1% Incremental Revenue Scheme must ensure the following:

- (i) The two wheelers procured under the 1% Incremental Revenue Scheme shall be categorised and used as Operational Vehicles in the field formations.
- (ii) The concerned Zone/ Directorate General shall forward a Utilisation Certificate to the effect of having made the procurement utilising fund under the 1% Incremental Revenue Scheme to the Directorate of Logistics within 15 days of such procurement.

- (iii) If fund allocated to the field formation in a particular financial year for procurement of two wheelers under the 1% Incremental Revenue Scheme is not utilised in the same financial year, a proposal for revalidation of funds along with proper justification for the non-utilisation should be sent by them to Directorate of Logistics for utilisation, before the procurement is done in the next financial year.
- (iv) Expenditure towards operations and maintenance of two wheelers procured under the 1% Incremental Revenue Scheme may be made from fund under the Office Expenses head.
- (v) Details of two wheelers procured should be duly entered in the Asset Register of the field formation.
- (vi) An officer should be designated in under the field formation to which two wheelers are allocated for the purpose of maintaining a Log Book as per format given at ANNEXURE-II in respect of purchase of fuel/charging, servicing etc. The designated officer would also be responsible for maintaining the record of handing/taking over of the two wheeler to/by the officers/staff.
- (vii) The user field formation shall be responsible for the safety, upkeep and maintenance of two wheelers procured under the 1% Incremental Revenue Scheme.

## **7. CONDEMNATION:**

Condemnation (mature/pre-mature) of the two wheelers procured under 1% Incremental Revenue Scheme shall be governed as per provisions laid down under Vehicle Deployment Policy, 2017 for the formations under Central Board of Excise and Customs.

## ANNEXURE I

### PROPOSALS FOR ALLOCATION OF TWO WHEELERS UNDER 1% INCREMENTAL REVENUE SCHEME

(Separate Annexure I should be filled w.r.t. each specific field formation)

Sl. No.	Particulars	Details
1	Zone/ Directorate General:	
2	Commissionerate/ Directorate:	
3	Specific field formation/s for which two wheeler/s is/are requested	
4	Number of two wheelers requested	
5	Type of Two-wheeler requested (e-scooter/motorcycle/patrol scooter/patrol motorcycle)	
6	Detailed justification for allocation of two wheelers [refer to para 5 (iv)]	
7	How the work has been managed in the field formation so far without two-wheelers?	
8	Number of operational four-wheeler already available in the specific field formation for which allocation of two wheeler/s is being requested.	

9	Number of operational two wheelers already available in the specific field formation for which allocation of two wheeler/s is being requested.	
10	Officer/Staff wise working strength of the specific field formation for which the proposal of allocation of two wheeler/s is being made	
11	Per unit price of the two wheelers requested as per GeM. Copies of at least two GeM rates should be attached	
12	Total estimated expenditure (in Rs.)	

**ANNEXURE II**

**LOG BOOK**

Sl. No.	Date & Time of use		Km Reading		Km travelled	Place/s Visited		Purpose of Visit	Petrol Purchased/ E-charged	Signature of Officer Using the Two Wheeler	Signature of Officer Incharge of Two Wheelers in the Field Formation
	From	To	Opening	Closing		From	To				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)