



मुख्य आयुक्तकाकार्यालय, जीएसटी (केंद्रीय कर), केंद्रीय उत्पाद शुल्क एवं सीमाशुल्क, भुवनेश्वर जोन  
 OFFICE OF THE CHIEF COMMISSIONER, GST (CENTRAL TAX), CENTRAL EXCISE & CUSTOMS, BHUBANESHWAR ZONE  
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**TRANSFER AND PLACEMENT GUIDELINES, 2026**  
**for Group-B Executive Officers (Superintendents & Inspectors),**  
**Group-B Ministerial Officers and Group-C Staff**  
**of Central GST, Central Excise & Customs, Bhubaneswar Zone**

**INTRODUCTION:**

1. Consequent upon reorganization of the field formations of Central Board of Indirect Taxes and Customs (CBIC) on account of implementation of Goods and Services Tax (GST) w.e.f. 01.07.2017, the Bhubaneswar Zone now comprises of the following Commissionerates/formations:

- Chief Commissioner's Office, Bhubaneswar;
- GST & Central Excise Commissionerate, Bhubaneswar;
- GST & Central Excise Commissionerate, Rourkela;
- Customs (Preventive) Commissionerate, Bhubaneswar;
- GST & Central Excise (Audit) Commissionerate, Bhubaneswar;
- GST & Central Excise (Appeals) Commissionerate, Bhubaneswar.

(Authority: Central Excise Trade Notice No. 01/2017 dated 21.06.2017, as amended vide Central Tax Trade Notice No. 02/2017 dated 08.08.2017).

2. Representations seeking modification of the existing Transfer Policy were received from various Service Associations following the draft AGT guidelines issued by CBIC. A Committee was constituted to examine the existing Transfer Policy/Guidelines-2018 vide Order dated 12.09.2025 of the Cadre Controlling Authority (CCA). It was felt that the existing transfer guidelines needs to be modified for better efficiency, transparency and to ensure adequate availability of officers in all the offices and field formations under the jurisdiction of this Zone.

3. In view of the foregoing facts, the following Transfer and Placement Guidelines for officers in the grade of Superintendents, Inspectors and Group 'B' Ministerial Officers as well as Group 'C' staff is prescribed for the Zone, which would be effective from the date of issue and public notification of these guidelines.

**4. AIMS & OBJECTIVES OF THE GUIDELINES:**

The aims and objectives of these Transfer & Placement Guidelines are: -

- 4.1 Effective rotation of Officers between sensitive and non-sensitive Posts or charges;
- 4.2 To provide transparency, objectivity, fair play and exposure to varied fields of work to all the officers and also bring clarity in the Annual General Transfers (AGT);



4.3 To promote integrity, efficiency and improved performance following the principle of PATH (Professional, Accountable, Transparent & Honest).

**5. CLASSIFICATION OF CHARGES/POSTS (SENSITIVE/NON-SENSITIVE / HARD PLACES OF POSTING):**

5.1 Different charges and posts in GST & Central Excise, Customs & Audit Commissionerates and its Field Formations shall be classified as 'Sensitive' or "Non-sensitive" as of now, the said categorization is as below.

**5.2 Sensitive Postings in GST & Central Excise / Customs / Audit/ Appeals Commissionerates:**

- a) Headquarters Anti-Evasion/Preventive Section in GST & Central Excise Commissionerates;
- b) Headquarters Pre-audit and Post- audit Sections;
- c) All Divisional Technical Sections dealing with Rebate/Refund claims, LUT/Bonds and Registrations;
- d) Audit Groups/ Circles of Audit Commissionerate;
- e) SIIB/Airport/Sea ports / ICDS/ Air Cargo Complex / Customs Divisions;
- f) Deputations and postings on loan basis to DGGI/DRI/Directorate of Enforcement/SEZ;
- g) All Ranges of GST & Central Excise Commissionerates.

**5.3 Non-sensitive Postings:**

Apart from the postings as mentioned in Para 5.2 above, all other postings in Chief Commissioner's Office/ Commissionerates/ Commissioner (Appeals) and Division's Office would be treated as non-sensitive postings.

**6. HARD PLACES OF POSTING:**

Taking into consideration various local and geographical factors, like distance from HQ, connectivity with Bhubaneswar, living conditions in the area, availability of health care facility and good education facility, etc., the following stations are hereby declared as Hard places of posting:

<b>S.I. No.</b>	<b>Station</b>	<b>Commissionerate(s)</b>
1	Jeypore	GST & Central Excise, Bhubaneswar
2	Bhawanipatna	GST & Central Excise, Bhubaneswar
3	Damanjodi	GST & Central Excise, Bhubaneswar
4	Titlagarh	GST & Central Excise, Rourkela
5	Rairangpur	GST & Central Excise, Rourkela
6	Belpahar	GST & Central Excise, Rourkela
7	Barbil	GST & Central Excise, Rourkela
8	Joda	GST & Central Excise, Rourkela



Normally, an officer will be posted at these hard places of posting for one year, which may be extended by another year in case of administrative exigencies, or on the request of the officer concerned.

**7. PROCEDURE:**

- 7.1 The Chief Commissioner's Office (CCO), being the CCA, shall prepare the list of officers due for Inter Commissionerate Transfer in ensuing AGT, as per approved guidelines and shall circulate the same, calling for three options (of station only) from the officers who are either due for transfer or are otherwise seeking transfer on the basis of their representation.
- 7.2 Accordingly, the list of officers, who have completed station tenure and are due for change shall be circulated during the AGT notification.
- 7.3 The Annual General Transfer Order in respect of Inter Commissionerate Transfer, shall be issued by the CCO by 15<sup>th</sup> May of every year. Subsequent Transfer and Posting order assigning specific charges to the officers shall be issued by the jurisdictional Commissioners, by 31<sup>st</sup> May of the same year.

**7.4 Roster for Customs (Preventive) Commissionerate Posting:**

- 7.4.1 The O/o the Chief Commissioner may prepare a roster of names of the Superintendents for posting in Customs (Prev.) Commissionerate. The roster should be prepared in a manner so that the officer having longest gap in combined cadre of Superintendents & Inspectors from last Customs posting or date of joining in case of such officers who have never worked in Customs formations on the top and in that descending order. In case of officers who have already worked in Customs formations including seaport, the date of relieving for getting transferred out from Customs (Preventive) Commissionerate Bhubaneswar to other formation will be relevant date for inserting their name in roster for Customs posting.
- 7.4.2 The roster of the Superintendent for Customs (Prev.) posting may be published each year during the AGT notification along with the due list of officers.
- 7.4.3 For Custom posting, those officer(s) should preferably be considered, if they have worked in the field formations of GST & Central Excise.
- 7.4.4 The Superintendent(s) who have already worked for three terms (Superintendent including Inspector cadre) in Customs (Prev.) Commissionerate, may not be considered for posting in Customs unless their batchmate or seniors complete two tenures in Customs (Prev.) Commissionerate.

**8. TENURE AND MODES OF POSITION IN VARIOUS FORMATIONS:**

- 8.1 The cut-off date for counting of tenure for transfer shall be 31<sup>st</sup> May of the year. The length of the period of stay at a station shall be counted from the actual date of joining. Stay of more than nine months at a



station (to be computed as on 28<sup>th</sup>/29<sup>th</sup> of February of the previous year) shall be treated as a complete year for the purpose of Transfer.

8.2 The tenure at a particular Station/Commissionerate shall be arrived at by considering the combined tenure of an officer, as per the formations/Commissionerates/stations prior & post Cadre Restructuring, 2014 and GST reorganization w.e.f. July 2017. For example, the posting in the erstwhile Bhubaneswar-I and Bhubaneswar-II Central Excise & Service Tax Commissionerates shall be mapped as per the respective jurisdiction of the Commissionerates existing presently:

SI. No.	Formations under erstwhile Central Excise and Service Tax Commissionerates	Formations that are mapped and redesignated after implementation of GST Regime.
1	CCO	CCO
2	Bhubaneswar-I/ Bhubaneswar-II Commissionerate	<p>-The postings under erstwhile Bhubaneswar-I and Bhubaneswar-II Commissionerate (from October, 2014 to June, 2017) shall be considered as postings under GST &amp; Central Excise, Bhubaneswar Commissionerate.</p> <p>-The postings in HQ office of erstwhile Bhubaneswar-II Commissionerate (as existed prior to October 2014), shall be considered as postings under the GST &amp; Central Excise, Bhubaneswar Commissionerate.</p> <p>-The postings under Divisions and Ranges of erstwhile Bhubaneswar-II Commissionerate (as existed prior to October 2014), shall be existed prior to October 2014), shall be considered as postings under the GST &amp; Central Excise, Rourkela Commissionerate.</p>
3	Paradeep Customs posting under erstwhile Bhubaneswar-I Commissionerate (prior to/up to October, 2014)	Customs (Prev.) Commissionerate.

8.3 All representations for transfer must be routed through proper channel (through HOD or Commissioner or Divisional DC/AC as the case may be) of the jurisdictional Commissionerates. The concerned Commissioner (HoD) shall forward the same to the office of the Chief Commissioner (CCO), after due verification of the facts and merits of the case with proper recommendation and comments. Thereafter, CCO will finalise list of officers eligible for Inter-Commissionerate Transfer (ICT) and issue such ICT order. The Chief Commissioner being the CCA may constitute a Placement Committee or any other Designated Committee as required for recommending such ICT transfers. As far as possible, the sanctioned and working strength ratio may be maintained at the same level across all



Commissionerates of the Zone, though, it may vary keeping in view the workload or geographical spread and local factors etc.

8.4 The normal tenure in a particular Commissionerate or CC Office shall be as follows:

SI. No.	Commissionerate	Tenure
1	GST & CX, Bhubaneswar Commissionerate	4 years
2	GST & CX, Rourkela Commissionerate	4 years
3	Customs (Prev) Commissionerate, Bhubaneswar	4 years
4	Audit Commissionerate, Bhubaneswar	4 years
5	Appeals Commissionerate, Bhubaneswar	3 years
6	Chief Commissioner's Office	2 years

8.5 However, if there are willing officers for continuing in Rourkela Commissionerate, such officers may be allowed to continue, with the recommendation of the Jurisdictional Commissioner and approval by the Chief Commissioner/ CCA, for another 2 years. However, the overall career limit/cap shall be applicable.

8.6 If an officer has effectively worked for less than 10 months in a non-sensitive charge or less than 22 months outside Bhubaneswar due to any reason, the officer shall not be considered for rotation, except for reasons beyond officer's control.

8.7 The maximum continuous tenure for Bhubaneswar station (including Cuttack) will be 08 years, which will be counted in the concerned grade only (i.e. Superintendent or Inspector grade). For Rourkela station, it will be for maximum of 6 years and for other stations, 4 years will be maximum continuous tenure in the grades. The maximum continues tenure postings in any sensitive charges or postings or stations as mentioned in the paragraph 5.2. above shall be of two years.

8.8 In Customs (Prev.) Commissionerate, the officer shall be rotated or posted in any Port, ICD or BPI Airport or any other formation or HQ office appropriately. However, ordinarily, total tenure will be 2 years for sensitive charge and 2 years for non-sensitive charge, subject to overall tenure ceiling 4 years for the Commissionerate. The Officers of the Customs should be posted in non-sensitive sections or charges before their posting in any sensitive sections or charges of Customs (Prev.) Commissionerate. Once the officer is posted to Customs (Prev.) Commissionerate, he/she shall not be permitted to return to any Commissionerate without completion of Customs tenure and without sufficient cause and reason.

8.9 Similarly, in Audit Commissionerate, an Officer shall be posted in any Audit Circle or Audit Groups for 2 years and 2 years in Static or non-sensitive Sections or Headquarter of the Commissionerate.

8.10 On completion of tenure postings in Customs (Prev.) Commissionerate, CPU, DGGI, DRI and Audit Commissionerate, the officers will be normally posted to hard stations, as far as possible, under Bhubaneswar and Rourkela GST Commissionerates.



- 8.11 Tenure of continuous posting in Bhubaneswar station (including Cuttack) in GST, Customs, Audit and Appeals Commissionerates and CC Office, either Individually or combinedly, will be maximum for 08 (eight) years. All officers, who have completed 08 years of postings at these stations, will be liable to transfer to the other locations. With regard to Superintendents, the tenure of continuous posting rendered in the previous Executive grade (Inspector) will also be counted.
- 8.12 After continuous tenure in locations at Bhubaneswar or Rourkela, the officers will be posted outside the above locations for a minimum period of 2 (two) years out of which one year tenure would be in "Hard place of posting" locations, as far as possible. Their posting back to Bhubaneswar, Cuttack, Rourkela or Sambalpur after their stay outside will be subject to availability of vacancy in the said places.
- 8.13 As far as possible, the newly promoted or recruited officers (Inspector and Superintendent) should be posted in the field formations of GST Commissionerate.

**9. CAREER LIMIT OR CAP FOR STATION TENURE (IN RESPECT OF EXECUTIVE CADRES):**

In respect of Executive Cadres (Superintendents & Inspectors), there shall be overall career limit or cap for station tenure at (Bhubaneswar & Cuttack), as well as for Rourkela & Sambalpur. The station tenure/rotation norms, for the above stations will be as follows:

- i) For Bhubaneswar & Cuttack stations, the overall career limit/cap shall be of 18 years, either individually or combinedly;
- ii) For Rourkela & Sambalpur stations, the overall career limit/cap shall be of 18 years, either individually or combinedly.

For counting the said career limit or cap, the tenure in Inspector as well as Superintendent grade will be added and considered together. However, in respect of promotee Inspectors, the career limit or cap shall be counted from the date of their joining in the Inspector grade on promotion.

- 9(a) Subject to specific exemption as part of existing policy prescribed by the CBIC, Officer who have completed career limit or cap for station tenure of 18 years for Bhubaneswar & Cuttack and Rourkela & Sambalpur as prescribed at para 9(i) & (ii) shall be posted outside of Bhubaneswar, Cuttack, Rourkela and Sambalpur stations.
- 9.1 **Officers returning from Loan and Deputation:** The officers coming back from loan and deputation from sensitive charges, such as DRI, DGGI, SEZ or Enforcement Directorate will complete the mandatory cooling-off period as per guidelines prescribed by the Board, before they opt for another loan and deputation to the aforesaid agencies.

**9.2 Rotation between Sensitive and Non-sensitive postings:**

- 9.2.1 The officers will be rotated, to the extent possible, between the sensitive and non-sensitive charges to ensure all round exposure and efficiency.
- 9.2.2 In case sufficient number of officers are not available due to administrative or vigilance reasons for posting to sensitive



charges, officers can be rotated from one sensitive charge to another sensitive charge. However, rotation from one sensitive charge to Anti Evasion, Central Preventive Unit (CPU) & SIIB directly shall not be allowed.

- 9.2.3 As far as possible, an officer in the subsequent cycle of postings should not be posted in the same sensitive charge.
- 9.2.4 Superintendents or Inspectors who have completed sensitive posting in Central Preventive Unit (CPU) of GST & CX Commissionerates should not be preferably reposted in such units in their entire service Career.
- 9.2.5 History of Representation(s) (HoR) with grounds relied upon by the officer shall be maintained as part of AGT record by the CCA. Any further representation by an officer may also be examined in light of any previous representation during AGT exercise/s by CCA by the officer.

- 10. Transfer and specific Postings within a Commissionerate will be carried out by the jurisdictional Commissioners. Officers transferred or posted by the CCA shall not be changed by the Pr. Commissioner/Commissioners without prior approval of the Chief Commissioner. However, in case of any deviation from the Transfer or Placement guidelines, prior approval of the Chief Commissioner should be obtained before effecting such transfers.
- 11. In case the officer is considered for retention on any specified compassionate grounds or on account of his/her children studying in Class X, XI or XII, then such officer will be liable for transfer in the next AGT cycle.
- 12. The officers during his/her tenure at Bhubaneswar will be rotated amongst the GST Commissionerates, Customs Commissionerate, Audit Commissionerate, Appeals Commissionerate and CC Office, as far as possible, following the overall station tenure/Commissionerates tenure.
- 13. **ROTATION OF OTHER GROUP 'B' AND 'C' OFFICERS (Ministerial Cadre, Drivers, Havaldars and Head Havaldars):**

- 13.1 While Ministerial officers (Group B & Group C) are also liable for transfer, like Executive officers, routine transfer of Ministerial officers from one station to another should be avoided except on administrative or compassionate grounds.
- 13.2 Ministerial officers may be transferred from one Commissionerate to another, on completion of a tenure of 4years.
- 13.3 Drivers in all grades are liable to be transferred within the Zone. However, routine transfer from one station to another shall be avoided as far as possible except on administrative or Compassionate grounds.
- 13.4 Regarding posting of Head Havaldars/ Havaldars to Customs (Prev.) Commissionerate, especially at the seaports, the following criteria will be adopted:
  - 13.4.1 Head Havaldars / Havaldars, who have worked for a minimum period of 1 year at B.P.I. Airport / Air Cargo/ICD/CFS/ Puri Departmental



Guest House, would be given preference for posting to sea ports. The tenure at Sea ports will be of 2 years (maximum).

**14. EXCEPTIONS TO TRANSFER POLICY:**

14.1 Representations (through proper channel and duly supported by valid documentary evidences) seeking transfer or exemption from transfer during AGT exercise may be considered on the following grounds as far as possible and subject to availability of vacancies and administrative exigencies.

- i) Officers having less than 2 years of service prior to Superannuation;
- ii) Officers who serve as the main care giver of persons with disability as detailed in Para 3 of Office Memorandum issued vide F.No.42011/3/2014-Estt.(Res.) dated 08.10.2018 circulated vide DGH RD F.No.8/B/75/HRD(HRM-II)/218 dated 16.11.2018 read with Rights of Persons with Disabilities Act, 2016.
- iii) Officers whose Children are studying in Class X, XI & XII, during the AGT year;
- iv) Officers having serious ailment which requires special medical treatment.
- v) As regards posting of husband and wife in same station, the DoPT's guidelines shall be followed as far as possible, subject to availability of vacancies and administrative exigencies.
- vi) Differently-abled persons will be posted to a place nearer to their residence. These officers and those having special or differently-abled children shall normally be posted only to non-sensitive formations, to enable them to take care of their health as well as of their family.
- vii) Applications for posting by Superintendents, who have attended 58 years of age may be considered for preferred place of posting.

15. In case, an officer is retained in any station/posting beyond the tenure prescribed, they shall normally be posted to non-sensitive charges and shall be due for transfer in AGT.

16. Notwithstanding anything contained in this Transfer/Placement Guidelines, the Chief Commissioner (Cadre Controlling Authority) may, if necessary, in public interest and/or administrative exigency, transfer or post any officer to any station or charge or pass any other order/s in this regard.

17. The present Transfer & Placement guidelines-2026 is hereby issued in supersession of all earlier Transfer & Placement guidelines of Bhubaneswar Zone.



18. This issues with the approval of the Chief Commissioner, GST, Central Excise & Customs, Bhubaneswar Zone.



11/feb/2026  
(S.K. Mishra)

Additional Commissioner (CCO),  
GST, Central Excise & Customs,  
Bhubaneswar Zone.

C.No.I(22)38/CC/Admn/BBSR/2017/Pt.I 1/2282-98A Dated: 11.02.2026

Copy to:

1. The Principal Commissioner/Commissioner, GST & Central Excise, Bhubaneswar Commissionerate/Rourkela Commissionerate/Audit Commissionerate/Customs (Prev.) Commissionerate/Appeals Commissionerate, with a request to circulate the Transfer Policy among all the Officers/Staff of the concerned Commissionerate.
2. The Sr. PS/PS to the Chief Commissioner, GST, Central Excise & Customs, Bhubaneswar Zone.
3. The President/General Secretary of Officers/Staff Associations of Bhubaneswar Zone.
4. The Assistant Commissioner (Systems), GST & Central Excise, Bhubaneswar to arrange for uploading the Transfer Policy-2026 on the Zonal website.
5. The Assistant Commissioner (CCO-ET), Bhubaneswar Zone.
6. Notice Board.
7. Guard File.



11/feb/2026