

(By email)

F.No.A.34011/05/2017-Ad.IIIA
भारत सरकार/Government of India
वित्त मंत्रालय/Ministry of Finance
राजस्व विभाग/Department of Revenue
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड/Central Board of Indirect Taxes & Customs

5वीं मंजिल, हुडको विशाला बिल्डिंग,
5th Floor, Hudco Vishala Building,
भीकाजी कामा प्लेस, आर.के. पुरम,
Bhikaji Cama Place, R.K. Puram,
नई दिल्ली, 13 फरवरी, 2025
New Delhi, 13th February, 2025

सेवा में/To,

प्रधान महानिदेशक,
The Principal Director General,
राष्ट्रीय सीमा शुल्क, अप्रत्यक्ष कर और नारकोटिक्स अकादमी,
National Academy of Customs, Indirect Taxes & Narcotics,
परीक्षा अनुभाग, एनएसीआईएन, पलासमुद्रम, आंध्र प्रदेश
Exam Section, NACIN, Palasamudram, Andhra Pradesh.
E-mail: dg-nacinpsm@gov.in, exam-nacin-psm@gov.in

विषय: डीईआर-2024 के अंतर्गत पाठ्यक्रम और परीक्षा प्रक्रिया पर स्पष्टीकरण - के संबंध में।

Subject: Clarification on Syllabus and Examination Process under DER- 2024 - reg.

महोदय/Sir,

मुझे उपर्युक्त विषय पर आपके कार्यालय के पत्र संख्या F.No. NACIN/II/12/8/2020-EXAM दिनांक 04.02.2025 का संदर्भ लेने का निर्देश हुआ है।

I am directed to refer to your office letter F.No. NACIN/II/12/8/2020-EXAM dated 04.02.2025 on the above-mentioned subject.

2 . इस संबंध में यह स्पष्ट किया जाता है कि यदि कोई अधिकारी डीईआर, 2008 के अनुसार विभागीय परीक्षा पास नहीं कर पाए, तो उन अधिकारी को या तो सभी या बचे हुए परीक्षा पत्र, यथा स्थिति हो, डीईआर, 2024 के प्रावधानों के अनुसार पास करनी होगी। हालांकि, यदि कोई अधिकारी डीईआर, 2008 के अनुसार किसी भी पेपर को पहले ही पास कर चुका है, तो उसे केवल पेपर के क्रम में बदलाव के कारण उसी पेपर को फिर से पास करने की आवश्यकता नहीं है। इसके अलावा, डीईआर, 2024 में हटाए गए पेपर [यानी सीमा शुल्क कानून (पुस्तकों के बिना)] को डीईआर, 2024 की अधिसूचना के बाद पास करने की आवश्यकता नहीं है और नए पेपर [यानी कंप्यूटर एप्लीकेशन और इंटरनेट का उपयोग] को पास करना आवश्यक होगा। परीक्षा उत्तीर्ण करने की तिथि निर्धारित करने के लिए डीईआर 2024 के नियम 7(6) की ओर भी ध्यान आकर्षित किया जाता है।

In this regard, it is clarified that if any officer could not pass the Departmental exam in terms of DER, 2008, the officer will be required to pass **either all or the left over papers, as the case may be**, in terms of the provisions of DER, 2024. It is to be noted that if the officer has already passed any of the paper(s) as per DER, 2008, he need not pass the same paper again simply because of changing in

sequences of papers. Further, the paper deleted in DER, 2024 [i.e. Customs Law (without books)] need not to be passed after notification of DER, 2024 and the new paper [i.e. Computer Application and use of Internet] will be required to be passed. Attention is also invited to Rule 7(6) of DER 2024 for determining the date of passing the exam.

3. इसे सक्षम प्राधिकारी के अनुमोदन से जारी किया जा रहा है।
This issues with the approval of competent authority.

भवदीय,

Digitally signed by
Ravish Kumar
Date: 13-02-2025
15:55:27

(रविश कुमार)
अवर सचिव, भारत सरकार
Email: usad3-rev@gov.in

F.No.A.34011/05/2017-Ad.IIIA
भारत सरकार/Government of India
वित्त मंत्रालय/Ministry of Finance
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केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड/Central Board of Indirect Taxes & Customs

5th Floor, Hudco Vishala Building,
Bhikaji Cama Place, R.K. Puram, New Delhi.
Dated: 16.05.2025

To,

The Principal Director General,
National Academy of Customs, Indirect Taxes & Narcotics,
Exam Section, NACIN, Palasamudram, Andhra Pradesh.

E-mail: dg-nacinpsm@gov.in, exam-nacin-psm@gov.in,

Subject: Non-consideration of Tax Assistants for appearing in Promotion Examination for promotion to the grade of Inspector - Conflict between Recruitment Rules, 2016 for Inspectors and Departmental Examination Rules, 2024 (DER, 2016) – Reg.

Sir,

I am directed to refer to your office letter dated 02.05.2025 on the subject cited above.

2. In this regard, it is stated that the matter was examined and as requested following clarification are being provided:

(a) Conflict between DER, 2024 and the Recruitment Rules for Inspector of Central Tax and Customs, 2016:

Clarification: Kind attention is drawn to Rule 3(3) of the DER, 2024, which states *"In case of any conflict, the provisions relating to examination, as specified in the recruitment rules, will prevail over these rules"*. In light of this provision, it is requested that officers from the Tax Assistant and Stenographer Grade-II cadres be permitted to appear in the promotional examination for the post of Inspector. This would ensure alignment with the Recruitment Rules and uphold the rights of all eligible officers.

(b) Whether the officer who have cleared the examination in full prior to DER, 2024 are required to appear in the newly added paper:

Clarification: In the present matter, the Board, vide its letter dated 13.02.2025 (copy enclosed), has already issued the necessary clarification.

(c) Repetition of the same set of papers for confirmation and promotion

Clarification: An officer who joins in Tax Assistant grade is required to pass the confirmation examination within two years of appointment, provided his/her probation period has not been extended. Further, the job requirement of these cadre may differ, considering that 10 years of qualifying service is required for

promotion to the post of EA and a TA is eligible to appear for the promotion examination at any point of their service. It is also stated that the Computer Examination is mandatory for most cadres up to the Inspector level, with syllabus being largely similar for these grades. Therefore, in line with the suggestion made by NACIN, it is recommended to conduct separate examinations for these posts by setting question papers at different levels as per the requirement of the posts.

3. This issues with the approval of competent authority.

Yours faithfully,

Digitally signed by

Ravish Kumar

Date: 16-05-2025

15:46:19

(Ravish Kumar)

Under Secretary to the Govt. of India

Email: usad3-rev@gov.in