

**Government of India  
Ministry of Finance  
Department of Revenue**

**LOK SABHA  
STARRED QUESTION NO \*377  
TO BE ANSWERED ON MONDAY, 22<sup>ND</sup> MARCH, 2021  
CHAITRA 1, 1943 (SAKA)**

**Wearing of Uniform by CGST Officers**

†\*377. **SHRI BHANU PRATAP SINGH VERMA:** Will the Minister of FINANCE be pleased to state:

(a) the laws, rules and guidelines related to wearing of khaki uniform by the officers in Central Goods and Services Tax (CGST) department, guard of honour, control room duty, parade and escort in force at present;

(b) the utility/role of the said officers at present in terms of public service or public interest;

(c) the details of orders related to guard of honour and control room duty issued by the CGST department during the last three years;

(d) the rules/guidelines related to providing uniform allowance to the officers under the CGST department including the Grade-wise officers/employees along with their number who have been provided uniform allowance including the Year-wise total amount of uniform allowance provided during the last three years; and

(e) whether the Government has notified CGST department as uniformed service and its officers as Uniformed Officer and if so, the details thereof?

**ANSWER**

**THE MINISTER OF FINANCE**

**[SMT. NIRMALA SITHARAMAN]**

(a) to (e): A statement is laid on the Table of the House

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STATEMENT REFERRED TO IN REPLY TO PARTS (a) TO (e) OF LOK SABHA STARRED QUESTION No. \*377 TO BE ANSWERED ON MONDAY MARCH 22, 2021 REGARDING WEARING OF UNIFORM BY CGST OFFICERS

- a) Khaki uniform has not been prescribed under any specific provision of CGST Act 2017. The Central Excise Act is still in force. As per the proviso to Section 3 of CGST Act 2017, the Central Excise officers are deemed to be officers under the CGST Act 2017. Khaki uniform has been prescribed under Chapter 7 of the Central Excise, Circle and Divisional Office Procedure manual, 1975.
- b) The CGST officers deal with the tax evasion matters related to Central Excise, Customs and CGST which entails search of a premise/person, stopping a vehicle/vessel, arrest of an offender, border patrolling and guarding of premises. Uniform helps the trade identity of departmental officers and prevents impersonation. It also helps the departmental officers in discharging their official duties. Further, uniform was also prescribed to maintain and encourage a proper sense of discipline and to ensure proper turnout.
- c) No order/instructions have been issued by the Department relating to guard of honour and control room duty in the last three years.
- d) The Department of Expenditure OM dated 02.08.2017 has prescribed dress allowance to various forces including executive staff of Customs, Central Excise & Narcotics Department (both in summer and summer-cum-winter). The same has been circulated vide letter F.No. 26017/22/2008-Ad.IIA dated 04.10.2017. Grade-wise officers/employees along with their number who have been provided uniform allowance Year-wise during the last three years is given in Annexure-A.
- e) No, sir. However, in terms of guidelines issued vide para 182 of Section 1 of Chapter 7 of the Central Excise Office Procedure Manual, 1975 officers in the rank of Assistant Commissioner and below are required to wear uniform while on duty.

Details of the Uniform Allowance paid						
Year	Group 'A'		Group 'B'		Group 'C'	
	No. of Employees	Amount	No. of Employees	Amount	No. of Employees	Amount
2017-18	1432	11261701	17178	137133543	3694	16490504
2018-19	1740	16437499	18742	181575786	3742	19138919
2019-20	1529	14666953	18013	198145705	3544	18675565
2020-21	1048	9921430	12066	117799577	2433	12747182
Total	5749	52287583	65999	634654611	13413	67052170