

**Government of India
Ministry of Finance
Department of Revenue
LOK SABHA
UNSTARRED QUESTION NO. 3421
TO BE ANSWERED ON 9th August, 2021**

“Discontinuation of Manual of Office Procedure”

3421. SHRI LALLU SINGH:

Will the Minister of FINANCE be pleased to state:

(a) whether the Central Excise, Circle and Divisional Office Procedure Manual, 1975 was discontinued after the implementation of self-assessment in the introduction of Basic Excise Manual, 1989 and if so, the details thereof;

(b) whether several amendments have been made in the said manual and if so, the details thereof;

(c) whether the Central Excise Manual, 2005 was implemented before the introduction of GST and if so, the details thereof;

(d) whether the khaki uniform/stars/hat/badges/ post mentioned in the Central Excise, Circle and Divisional Office Procedure Manual, 1975 is different than the uniform currently being worn by the CGST officers and if so, the details thereof;

(e) whether the Central Excise, Circle and Divisional Office Procedure Manual, 1944 has been discontinued with the provision 174 of CGST Act, 2017; and

(f) whether there is any existing rule which gives statutory status to khaki uniform and if so, the details thereof?

Answer

State Minister of Finance (Shri Pankaj Chaudhary)

(a) and (b)- No, Sir. The Central Excise, Circle and Divisional Office Procedure Manual, 1975 was not discontinued after the introduction of Basic Excise Manual, 1989. The Indirect tax Manuals are regularly updated through incorporation of amendments made through Act, Rules, Notifications, Circulars, etc.

(c) Yes, Sir. The Central Excise Manual, 2005 was implemented before the introduction of GST, incorporating changes in Act, Rules, Notifications, Circulars.

(d) and (f)- Khaki uniform has not been prescribed under any specific provision of CGST Act 2017. The Central Excise Act is still in force by way of Section 174 of CGST Act 2017 w.e.f. 01.07.2017 (in respect of goods included in entry 84 of Union List of Seventh Schedule to the Constitution of India). As per the proviso to Section 3 of the CGST Act, 2017, the Central Excise officers are deemed to be officers under CGST Act, 2017. However, khaki uniform has been prescribed under chapter 7 of Central Excise, Circle and Divisional Office Procedure Manual, 1975.

(e) No, Sir. There is no Central Excise, Circle and Divisional Office Procedure Manual, 1944 issued by Finance Ministry. However, according to Section 174 of CGST Act, the Central Excise Act, 1944 (except as respects goods included in entry 84 of Union List of Seventh Schedule to Constitution of India) has been repealed with effect from 01.07.2017, subject to certain saving provisions under the CGST Act, 2017.
