

केंद्रीय कर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL TAX



विशाखापत्तनम केंद्रीय वस्तु और सेवा कर
आयुक्तालय VISAKHAPATNAM CENTRAL GST
COMMISSIONERATE



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File No.: GEXCOM/VIG/MISC/469/2021-VIG-O/o Pr COMM-R-CGST-VISAKHAPATNAM

C I R C U L A R

Sub: CIU – Filing of Immovable Property Returns by Group ‘A’, ‘B’ (Gazetted/Non-Gazetted) & Gr.’C’ officers for the year 2022 as on 01-01-2023 – Instructions- Regarding.

All the Officers of Gr. ‘A’, ‘B’ (Gazetted and Non-Gazetted), and Gr. ‘C’ (Ministerial & Non-Ministerial) of Visakhapatnam CGST Commissionerate are directed to file their Immovable Property Return (IPR) for the year 2022 (as on 01-01-2023) promptly so as to reach the same to this Office on or before 31st January, 2023 without fail.

2. All the Gr. ‘B’ (Gazetted & Non-Gazetted) and ‘C’ officers working in Hqrs. Office should send their Immovable Property Returns directly to the Superintendent (CIU), Hqrs. Office, Vizag by 31-01-2023 without fail. All the Officers working in Divisions should submit their IPRs through the jurisdictional Deputy/Asst. Commissioner.

3. The Controlling Officers of Gr. ‘B’ (Gazetted & Non-Gazetted) and Gr. ‘C’ officers should ensure that the staff working under their jurisdiction have submitted their IPRs latest by 31-01-2023 and a Certificate to that effect be sent to this Office by the Deputy /Asst. Commissioner concerned on or before 08-02-2023. All the IPRs from Divisions should reach this office in a single bunch only. Further, as per DoP&T Circular No.11012/11/2007-Estt.A dated 27-09-2011, no vigilance clearance will be issued unless the IPR is filed by the respective Officer.

4. While filing the IPR ‘No Change’ or ‘No Addition’ or ‘as in the previous Year’ should be avoided and all the details of property in their possession and its present value along with a copy of necessary intimation/permission accorded to them under Conduct Rules shall be submitted along with IPR form besides specifically mentioning the same in the IPR. Incomplete Forms will not be taken on record and such violations will be viewed seriously. **Further, it is emphasized that before submitting the IPR it is ensured twice that the statement of IPR is written as ‘for the year 2022 (as on 01.01.2023)’.**

5. As per Govt. of India’s decision No. 08 under Rule 18 of CCS (Conduct) Rules, 1964, transaction entered into by the spouse or any other member of family of a Govt. Servant out of his or her own funds (including stridhan gifts, inheritance, etc) as distinct from the funds of the Govt. Servant himself, in his or her own name and in his/her own

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right would not attract the provisions of Sub-Rule (2) and (3) of Rule 18, and hence such properties should not be included in the IPRs. However, it is seen that the Offices are including those properties in their IPRs which are neither in their names nor the same were acquired by them by utilizing the Officers' funds and where the Officer has no interest. It is, therefore, once again clarified that such properties should not be included in the IPRs of the Officers.

6. In this regard, the following **guidelines** may be taken into account while filing the IPRs:

- i. The Offices filing their immovable property returns may ensure that the full address, present value of the property is furnished;
- ii. Item-wise particular i.e. housing/vacant site/agricultural land etc. may be furnished separately;
- iii. If there is any change in the value of property or income on property, it may be properly explained in the remarks column;
- iv. In case of joint property, the exact share of the Govt. servant (in property and income) may be specified;
- v. Ensure correct mentioning of survey numbers and extent of area of the property;
- vi. Housing property may also cover the details of area of land in which the house is situated, constructed and number of floors;
- vii. Where intimation under Rule 18(2) of CCS (Conduct) Rules, 1964 has already been accepted by the Competent Authority and if the acceptance of the Competent Authority has already been communicated to the Officer concerned from the Department, the date of acceptance and file No. must be mentioned in the remarks column of the IPR or otherwise the IPR will not be accepted in any circumstances and treated as INVALID IPR as directed by the Competent Authority;
- viii. Where prior permission and final intimation has already communicated to the Department, but date of acceptance of final intimation not yet communicated to the Officer concerned from the Department, the date of submission of prior permission/final intimation must be mentioned in the remarks column of the IPR or otherwise the IPR will not be accepted in any circumstances and treated as INVALID;
- ix. In all cases, the present market value should be furnished instead of furnishing the purchase value or the approximate value;
- x. Any other relevant matter may be explained against the property in the remarks column to avoid further correspondence;
- xi. All columns of the statement may invariably be filled in legibly.

(एम आर आर रेड्डी/ M.R. R. Reddy)
आयुक्त / COMMISSIONER

Copy submitted to the Chief Commissioner of Central Tax & Customs, Visakhapatnam Zone, Visakhapatnam.

Copy to:

1. The Joint Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.
2. The Deputy/Assistant Commissioner of Central Tax, Hqrs. Office, Visakhapatnam CGST Commissionerate, Visakhapatnam (All).
3. The Deputy/Assistant Commissioner of Central Tax, Visakhapatnam North/Central/South/VZM/Kakinada/Rajahmundry CGST Division.
4. All the Sectional Heads of Hqrs office, Visakhapatnam Central GST Commissionerate, Visakhapatnam.
5. The Development Commissioner, Visakhapatnam Special Economic Zone, Administrative Building, Duvvada, Visakhapatnam-530 049 with a request to circulate the same to the Officers who are deputed and working at your Office.
6. The Additional Director General, DGCI, Vishakhapatnam Zonal Unit, Vishakhapatnam-530017 for necessary action.
7. The Deputy/Assistant Director, DRI, Regional Unit, Plot No.15, D.No.11-3-9/1, Gangapur Layout, Near Governors Bunglow, Visakhapatnam-530003 for necessary action.
8. The Additional Director General, NACIN, ZTI, Visakhapatnam for necessary action.
9. The Superintendent, Legal Co-Ordination Cell, Vizag CGST Zone, Room No. 310, IIIrd Floor, O/o The Assistant Commissioner of Central Tax, 55-17-3,C-14, Industrial Estate, Autonagar,Vijayawada-520007.
10. Notice Board.