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**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST AND CENTRAL EXCISE  
TAMIL NADU AND PUDUCHERRY  
26/1, MAHATMA GANDHI ROAD, CHENNAI – 600034**

**C.No.II/39/402/2018-CF/Vig.CCO**

**Date: 4 .01.2018**

**CIRCULAR**

**Sub: Filing of Immovable Property Return by Group 'A' and  
Group 'B' Officers of GST & Central Excise - Reg.**

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As per Rule 18 of Central Civil Services (Conduct) Rules, 1964, all officers in Group 'A' and Group 'B' (both Gazetted and Non-Gazetted) Cadres working in Principal Chief Commissioner's office are required to file their neatly typed / written Immovable Property Returns for the year 2017 (as on 01.01.2018) so as to reach this office on or before 31.01.2018. The Non-Gazetted Group 'B' cadre includes Inspector of GST & Central Excise and Executive Assistant.

1. Officers working in Directorates/SEZ (on deputation / loan basis from PCCO) should send their IPR through proper channel.
2. The controlling officers of Group 'B' cadre should ensure that the staff working under them submit their Immovable Property Return on or before 31.01.2018.
3. On scrutiny of the IPRs for the previous years, various types of discrepancies have been noticed and therefore, the following points may be noted:-
  - i. All the columns of the statement should be filled in legible manner.
  - ii. Officers filing their IPR should ensure that the full address and location of the property viz, Plot/Survey/Door No., Street/Road name, Name of Municipality, Village, Taluk, District, etc, are mentioned clearly. Further, the extent of area of the property may be incorporated in the return.
  - iii. In case of joint holding of property, relevant particulars in this regard may be specified.
  - iv. In respect of all the immovable property declared, the reference number and date of permission obtained / intimation filed should be noted against each property. The annual income accrued on each immovable property should be indicated in the relevant column of the format.

- v. In all cases of property, the present market value / the approximate value in relation to the present conditions may be indicated instead of furnishing the value of that existed at the time of acquiring the property.
- vi. If there is any decrease in value of the property or income from the property, it may be properly explained in the remarks column.
- vii. Officers who are filing the IPR for the first time should enclose copies of permission / intimation letters for the property owned by them.
- viii. As per instructions of Department of Personnel & Training in their F. No. A-29012/1/2000 dated 04.02.2000, while filling up the IPR form, the word "No Change" or "No Addition" or "Same as in previous year" should be avoided and all the details of property along with copy of necessary intimation / permission under Conduct Rules shall be submitted. Incomplete forms will not be taken on record.
- ix. As per the instructions in DOPT's OM No. 11012/11/2007-Estt.A dated 27.09.2011, vigilance clearance shall be denied to an officer if he fails to submit his annual immovable property return of the previous year by 31<sup>st</sup> January of the following year, as required under Government of India decisions under Rule 18 of the Central Civil Services (Conduct) Rules, 1964.

  
(MANASA GANGOTRI KATA)  
JOINT COMMISSIONER

To  
All Group 'A' & Group 'B' Officers,  
PCCO & CCA.

Copy to:

- (1) All Directorates in Tamil Nadu & Puducherry GST & C.Ex Zone.
- (2) MEPZ, Chennai.

Copy to:-

✓ The Superintendent (Computers), Chennai North Comm'ite.  
(For uploading the same in website.)