



GOVERNMENT OF KERALA

Abstract

Taxes Department - Excise -Delegation of Financial Powers of Subordinate Officers
- Revised Orders issued.

TAXES (F) DEPARTMENT

GO(Ms)No.73/2019/TAXES

Dated,Thiruvananthapuram, 12.12.2019

- Read :-
1. GO(Ms)No.27/90/P&ARD dated 17.08.2010
 2. GO(Ms)No.169/2010/TD dated 28.06.2010
 3. GO(Ms)No.169/2015/TD dated 22.09.2015
 4. Letter No.EXC/313/18/XFB1 dated 31.03.2018 from the Excise Commissioner, Thiruvananthapuram
 5. Minutes of the Empowered Committee Meeting.
 6. G.O (P)No.102/2017/Fin dated 07.08.2017

ORDER

Government are pleased to revise the delegation of Financial Powers in respect of Subordinate Officers in Excise Department as detailed in the Annexure to this order taking into consideration of the recommendations of the Empowered Committee constituted in this regard, as provided in the order read as first paper above and also subject to the condition that the said powers are not supersede the powers of Heads of Department issued in vide Government order read as sixth paper above.

(By Order of the Governor)
SATYAJEET RAJAN IAS
ADDITIONAL CHIEF SECRETARY

To

1. The Excise Commissioner, Thiruvananthapuram
2. The Accountant General (A&E/Audit-ERSA),Kerala,Thiruvananthapuram
3. All Subordinate officers in Excise Department (Through Commissioner of Excise)
4. Finance Department
5. The Personnel and Administrative Reforms Department.
6. Taxes (A/G) Department
7. Web&New Media (for publishing the Government web site)
8. Stock File/Office Copy.

Forwarded/By Order,

Section Officer.

JA
29/12

ANNEXURE

To GO (MS)No. 73/19/TD dated _____

Revision of delegation of Administrative and Financial powers of Subordinate officers in Excise Department

Category of Officers	1. Item: Repair and Maintenance of Vehicles	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Enforcement]	Own Department vehicle to ₹ 10,000/- at a time with an annual limit of ₹30,000/- after consulting Mechanical Engineer.	Department vehicle under his control to ₹ 25,000/- at a time with an annual limit of ₹ 50,000/- after consulting Mechanical Engineer.
Additional Commissioner of Excise [Administration]	<p>Repair Charges of Department Vehicle</p> <p>I. To sanction repair charges of Own department vehicle [under his control] including cost of spare parts for ₹12,000/- at a time with an annual limit of ₹40,000/- subject to Budget provision observing store purchase rules and other conditions.</p> <p>(a) Store Purchase Rules should be observed.</p> <p>(b) Repair should be carried out in approved/authorised work shop</p> <p>(c) Funds should be available.</p> <p>II. To sanction replacement of spare parts of vehicle</p>	<p>Repair Charges of Department Vehicle</p> <p>I. To sanction repair charges of department vehicle including cost of spare parts for ₹ 25,000/- at a time with an annual limit of ₹ 50,000/- subject to Budget provision observing store purchase rules and other conditions.</p> <p>(a) Store Purchase Rules should be observed.</p> <p>(b) Repair should be carried out in approved/authorised work shop</p> <p>(c) Funds should be available.</p> <p>II. To sanction replacement of spare parts of</p>

	<p>without consulting Assistant Executive Engineer (Mechanical) up to ₹ 10,000 at a time subject to an annual limit of ₹ 30,000/-</p> <p>Repair Charges of own Department Vehicle under his control.</p> <p>To sanction repair charges of motor vehicle under his control up to ₹ 15,000/- at a time and an annual limit of ₹ 45,000/- for each vehicle and subject to store purchase rules and on condition that the repairs are carried out in approved workshops and funds are available.</p>	<p>vehicle without consulting Assistant Executive Engineer (Mechanical) up to ₹ 12,000 at a time subject to an annual limit of ₹ 30,000/-</p>
<p>Principal-State Excise Academy and Research Centre</p>	<p>To sanction repair charges of motor vehicle under his control up to ₹ 10,000/- at a time and an annual limit of ₹ 30,000/- for each vehicle and subject to store purchase rules and on condition that the repairs are carried out in approved workshops and funds are available.</p> <p>Repair Charges of own Department Vehicle under his control.</p>	<p>No change</p>

	To sanction repair charges of own Department Vehicle including cost of spare parts ₹ 10,000/- at a time with an annual limit of ₹ 30,000/- subject to budget provisions observing store purchase rules.	
Joint Excise Commissioner [Zonal]	To sanction repair charges of motor vehicle under his control up to ₹ 1,000/- at a time and an annual limit of	To sanction repair charges of motor vehicle under his control up to ₹ 15,000/- at a time and an annual limit of ₹ 30,000/- for each vehicle and subject to store purchase rules and on condition that the repairs are carried out in approved workshops/authorised and funds are available.
Joint Excise Commissioner [EI & IB]	₹ 30,000/- for each vehicle and subject to store purchase rules and on condition that the repairs are carried out in approved workshops and funds are available.	
Deputy Excise Commissioner in Charge of Division	To sanction repair charges of Motor Vehicle under his control up to ₹5,000/- at a time and an annual limit of ₹ 25,000/- for each vehicle and subject to store purchase rules and on condition that the repairs are carried out in approved workshop and funds are available.	To sanction repair charges of Motor Vehicle under his control up to ₹10,000/- at a time and an annual limit of ₹ 25,000/- for each vehicle and subject to store purchase rules and on condition that the repairs are carried out in approved/authorised workshop and funds are available.
Assistant Excise Commissioner [EI & IB]	To sanction repair charges of Motor Vehicle under his control up to ₹ 5,000/- at a time and an annual limit of	To sanction repair charges of Motor Vehicle under his control up to ₹ 10,000/- at a time and an annual limit of ₹ 25,000/- for each vehicle and

	₹ 25,000/- for each vehicle and subject to store purchase rules and on condition that the repairs are carried out in approved workshop and funds are available.	subject to store purchase rules and on condition that the repairs are carried out in approved workshop and funds are available.
Category of Officers	2. Item: Training Programme	
Additional Commissioner of Excise [Enforcement]	1. All matters relating to Excise Academy and Research Centre may be routed through Additional Excise Commissioner (Enforcement). He should conduct inspection and review the activities in these institutions and report to the Excise Commissioner	
	2. To advise Excise Commissioner on all matters relating to procurement of gadgets and equipments for training and enforcement. It's distribution operation and maintenance.	
Other Officers	Nil	Nil
Category of Officers	3. Item: Administrative Powers	
Additional Commissioner of Excise [Enforcement]	To review tour diaries of Deputy Excise Commissioner of Excise. Assistant Commissioner of Excise and Circle Inspector of Excise working in Special Squads.	
All other Officers		Nil
Category of Officers	4. Item: Contingent Expenditure	
	Existing Powers	Revised Powers

Additional Commissioner of Excise [Enforcement]	To incur all items non-recurring contingent expenditure up to ₹ 5,000/- subject to budget provision.	To incur all items non-recurring contingent expenditure up to ₹ 10,000/- subject to budget provision.
Additional Commissioner of Excise [Administration]	To incur non-recurring contingent charge upto ₹10,000/- in each case subject to Budget provision and general Rules in Appendix IV of KFC Vol II	No change
Principal - State Excise Academy and Research Centre.	To incur non-recurring contingent charge upto ₹ 10,000/- in each case subject to Budget provision and general Rules in Appendix IV of KFC Vol II	No change
Joint Excise Commissioner [EI & IB]	To incur all items of non-recurring contingent expenditure up to ₹ 2,500/- subject to budget provision	To incur all items of non-recurring contingent expenditure up to ₹ 5,000/- subject to budget provision
Joint Excise Commissioner [Zonal]	To incur all items of non recurring contingent expenditure within his jurisdiction up to ₹ 5,000/- at a time subject to i). Budget Provision ii). General rules laid down with regard to purchase and supplies iii). The provision of K.F.C	No change

Deputy Excise Commissioner in Charge of Division	To incur all items of non recurring contingent expenditure within his jurisdiction up to ₹ 5,000/- at a time subject to I). Budget Provision ii). General rules laid down with regard to purchase and supplies iii). The provision of K.F.C	To incur all items of non recurring contingent expenditure within his jurisdiction up to ₹ 7,000/- at a time subject to i). Budget Provision ii). General rules laid down with regard to purchase and supplies iii). The provision of K.F.C
Assistant Excise Commissioner [EI & IB]	To incur all items of non recurring contingent expenditure within his jurisdiction up to ₹ 5,000/- at a time subject to i). Budget Provision ii). General rules laid down with regard to purchase and supplies iii). The provision of K.F.C	To incur all items of non recurring contingent expenditure within his jurisdiction up to ₹10,000/- at a time subject to i). Budget Provision ii). General rules laid down with regard to purchase and supplies iii). The provision of K.F.C
Category of Officers	5. Item: Local Purchase of Stationary	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Enforcement]	Articles in urgent and unforeseen circumstance upto annual limit of ₹ 20,000/-. Subject to budget provision and observing store purchase rules.	Articles in urgent and unforeseen circumstance upto annual limit of ₹ 40,000/-. Subject to budget provision and observing store purchase rules.
Additional	To sanction Local Purchase of stationery articles in	To sanction Local Purchase of stationery articles

Commissioner of Excise [Administration]	urgent and unforeseen circumstances up to a limit of ₹ 20,000/- in each case with an annual limit of ₹ 50,000/- subject to Store Purchase Rules.	in urgent and unforeseen circumstances up to a limit of ₹ 20,000/- in each case with an annual limit of ₹ 1,00,000/- subject to Store Purchase Rules.
Principal - State Excise Academy and Research Centre.	To purchase items upto ₹ 5,000/- in each case with annual limit of ₹ 25,000/- subject to budget provision observing store purchase rules.	To purchase items upto ₹ 10,000/- in each case with annual limit of ₹ 35,000/- subject to budget provision observing store purchase rules.
Joint Excise Commissioner [EI & IB]	To purchase stationary items upto ₹ 1,000/- in each case with annual limit of ₹ 3,000/- subject to budget provision observing store purchase Rules.	To purchase stationary items upto ₹ 2,000/- in each case with annual limit of ₹ 5,000/- subject to budget provision observing store purchase Rules.
Joint Excise Commissioner [Zonal]	To purchase items upto ₹ 2,000/- in each case with annual limit of ₹ 10,000/- subject to budget provision observing store purchase rules.	To purchase items upto ₹ 4,000/- in each case with annual limit of ₹ 20,000/- subject to budget provision observing store purchase rules.
Other Officers	Nil	Nil
Category of Officers	6. Items : Refreshment Charges	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Enforcement]	Up to ₹ 2,000/- at a time	With annual limit of ₹ 3,000/-

Additional Commissioner of Excise [Administration]	Nil	Annual limit of ₹ 3,000/-
Principal - State Excise Academy and Research Centre.	Nil	Annual limit of ₹ 3,000/-
Joint Excise Commissioner [Zonal]	Up to ₹ 500/- at a time	Annual limit of ₹ 2,000/-
Joint Excise Commissioner [EI & IB]		
Deputy Excise Commissioner in Charge of Division	Up to ₹ 500/- at a time	Annual limit of ₹ 2,000/-
Assistant Excise Commissioner [EI & IB]	Up to ₹ 500/- at a time	Annual limit of ₹ 2,000/-
Category of Officers	7. Item: Disposal of Unserviceable Articles	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Administration]	To sanction disposal of all unserviceable articles or surplus stores office furniture dismantled materials etc., upto assessed value of ₹1,00,000/- in each case	No change

	without any annual limit.	
Principal - State Excise Academy and Research Centre	To sanction disposal of unserviceable articles including worn out books, vessels, articles of furniture etc, the book value of which does not exceed ₹ 10,000 in each case subject to annual limit of ₹ 25,000/- in each case.	To sanction disposal of unserviceable articles including worn out books, vessels, articles of furniture etc, the book value of which does not exceed ₹ 20,000 in each case subject to annual limit of ₹ 50,000/-
Joint Excise Commissioner [Zonal]	To sanction write off unserviceable articles including worn out books, Vessels, articles of furniture etc., the book value of which does not exceed ₹ 5,000/- in each case subject to annual limit of ₹ 30,000/-	To sanction disposal of unserviceable articles including worn out books, Vessels, articles of furniture etc., the book value of which does not exceed ₹ 10,000/- in each case subject to annual limit of ₹ 40,000/-
Joint Excise Commissioner [EI & IB]		
Deputy Excise Commissioner in Charge of Division	To sanction refund of revenue/write off and disposal of unserviceable articles including worn out books, Vessels does not exceed ₹ 1,000/- in each case subject to annual limit of ₹ 5,000/-	To sanction for ₹ 2000/- and disposal of unserviceable articles including worn out books, Vessels does not exceed ₹ 2,000/- in each case subject to annual limit of ₹ 10,000/-
Assistant Excise Commissioner [EI & IB]	Nil	
Category of	8. Item : Printing	
	Existing Powers	Revised Powers

Officers		
Additional Commissioner of Excise [Administration]	To arrange for local printing not costing more than ₹ 20,000/- at a time to and annual limit of ₹ 40,000/- and observing the following conditions. (a) Quotations should be invited and other formalities observed. (b) Care should be taken to see that sufficient number of copies are printed in the first print itself (c) Prior Government sanction should be obtained for printing new forms and register.	No change
Other Officers	Nil	Nil
Category of Officers	9. Item: Disposal of Thondy Articles	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Administration]	To dispose and confirm the sale of thondy articles, the value of which does not exceed ₹ 50,000/- in each case.	To dispose and confirm the sale of thondy articles, the value of which does not exceed ₹ 1,00,000/- in each case subject to the guidelines of Abkari rules ,Store Purchase Manual
Principal - State Excise Academy and Research Centre	Nil	Nil

Joint Excise Commissioner [Zonal]	To dispose and confirm the sale of thondy articles, the value of which does not exceed ₹ 5,000/- in each case.	To dispose and confirm the sale of thondy articles, the value of which does not exceed ₹ 50,000/- in each case.
Joint Excise Commissioner [EI & IB]	Nil	Nil
Deputy Excise Commissioner in Charge of Division	To dispose and confirm the sale of thondy articles, the value of which does not exceed ₹ 15,000/- in each case.	No change
Assistant Excise Commissioner [EI & IB]	Nil	Nil
Category of Officers	10. Item : Write Off	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Administration]	To sanction write off the unserviceable articles including worn out books. Vessel articles of furniture etc., in the book value of which does not exceed ₹ 10,000/- in each case subject to an annual limit of ₹ 50,000/-	No change
Other Officers	Nil	Nil

Category of Officers	11. Item: Refund of excess amount (Revenue)	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Administration]	Refund of excess amount realized from the parties under Abkari, NDPS, M&TP Act and Rules not exceeding ₹ 10,000/- in each case subject to Rules.	No Change
Principal - State Excise Academy and Research Centre	Nil	Nil
Joint Excise Commissioner [Zonal]	To sanction refund of excess amount realised from parties under the Abkari, Opium and Prohibition Acts and Rules not exceeding ₹ 10,000/- within his jurisdiction subject to Rules	To sanction refund of excess amount realised from parties under the Abkari, Opium and Prohibition Acts and Rules not exceeding ₹ 20,000/- within his jurisdiction subject to Rules
Joint Excise Commissioner [EI & IB]	Nil	Nil
Deputy Excise Commissioner in Charge of Division	as specified in Item No.7	as specified in Item No.7
Assistant Excise Commissioner [EI &	Nil	Nil

IB]		
Category of Officers	12. Item: Maintenance, Petty construction and Repair works	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Administration]	To sanction maintenance and petty constructions and repair works for extension up to ₹ 20,000/- on proper estimate without reference to public Works Departments.	To sanction maintenance and petty constructions and repair works for extension up to ₹ 35,000/- on proper estimate without reference to public Works Departments.
Principal - State Excise Academy and Research Centre	To authorise execution of annual maintenance of PCR works of Departmental buildings upto ₹ 30,000/- in each case subject to approval of Public Works Department.	To authorise execution of annual maintenance of PCR works of Departmental buildings upto ₹ 50,000/- in each case subject to approval of Public Works Department.
Joint Excise Commissioner [Zonal]	To authorise execution of annual maintenance of PCR works of Departmental buildings upto ₹ 15,000/- in each case subject to approval of Public Works Department.	To authorise execution of annual maintenance of PCR works of Departmental buildings upto ₹ 30,000/- in each case subject to approval of Public Works Department.
Joint Excise Commissioner [EI & IB]	Nil	Nil
Deputy Excise Commissioner in Charge of Division	To authorise execution of annual maintenance of PCR works of Departmental buildings upto ₹ 10,000/- in each case subject to approval of Public	To authorise execution of annual maintenance of PCR works of Departmental buildings upto ₹ 20,000/- in each case subject to approval of

	Works Department.	Public Works Department.
Assistant Excise Commissioner [EI & IB]	Nil	Nil
Category of Officers	13. Item : Lease of usufructs of trees	
	Existing Powers	Revised Powers
Additional Commissioner of Excise [Administration]	To sanction lease of usufructs of trees in departmental land without monetary benefit	To sanction lease of usufructs of trees in departmental land valued up to ₹ 10,000/-.
Category of Officers	14. Item: Uniform allowance	
	Existing Powers	Revised Powers
Principal - State Excise Academy and Research Centre	To sanction Uniform Allowance to all Excise Officers working in SEARC, Thrissur at approved rate subject to budget provision and observing Rules.	
Joint Excise Commissioner [Zonal]	To sanction Uniform Allowance to Deputy Commissioner of Excise, Assistant Commissioner of Excise, Circle Inspector of Excise, Excise Inspector of Special Squad, Excise Inspectors and Assistant Excise Inspectors	
Assistant Excise Commissioner [EI & IB]	To sanction Uniform Allowance to all Excise Officers working under his jurisdiction.	

Category of Officers	15. Item: Boat Hire Charges	
	Existing Powers	Revised Powers
Deputy Excise Commissioner in Charge of Division	To Sanction boat hire charges in connection with the detection of cases, up to ₹ 2,000/-	To Sanction boat hire charges in connection with the detection of cases, up to ₹ 4,000/-
Assistant Excise Commissioner [EI & IB]	To Sanction boat hire charges in connection with the detection of cases, up to ₹ 2,000/-	To Sanction boat hire charges in connection with the detection of cases, up to ₹ 4,000/-
Category of Officers	16. Item: Dispose, confirm and Release	
	Existing Powers	Revised Powers
Deputy Excise Commissioner in Charge of Division	To dispose, confirm and release an auctioned confiscated vehicles/conveyance in which its value fetched in auction exceeds the market value fixed by the Mechanical Engineer, Excise or Competant Authority	
Category of Officers	17. Item: Purchase of furniture and computer Peripherals	
	Existing Powers	Revised Powers
Deputy Excise Commissioner in Charge of Division	<p>To Sanction purchase of furniture locally subject to Budget provision upto maximum of ₹ 5,000/- in each case subject to the following condition.</p> <p>I. No Government agency is available to supply the required furniture in time.</p> <p>II. The purchase is made observing store purchase rules.</p> <p>III. The standard prescribed in GO (P) 248/PD dated 24.04.1962 is followed.</p>	