

INSTRUCTION No. 04/2024-GST

File No.: CBIC-20016/26/2024-GST

भारत सरकार  
वित्त मंत्रालय  
(राजस्व विभाग)  
केंद्रीय अप्रत्यक्ष कर और सीमाशुल्क बोर्ड  
जी. एस. टी. पालिसी विंग

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कमरा संख्या : 263A,  
नार्थ ब्लॉक, नई दिल्ली  
दिनांक: 04.10.2024

To,

All the Principal Chief Commissioners / Chief Commissioners of Central Tax  
All the Principal Directors General/ Directors General of Central Tax

Madam/Sir,

**Subject: Systemic improvement with respect to mapping / de-mapping of the officers on the GSTN portal- regarding.**

A reference has been received from the DGoV, CBIC, New Delhi stating therein that a GST officer, mapped in the GSTN portal, was not de-mapped with immediate effect after his relieving from the charge, which resulted into fraudulent sanction of refund by the officer.

2. In this regard, certain systemic improvement has been suggested by DGoV (Hqrs), inter-alia, recommending that officers should be immediately de-mapped from the concerned field formation, on the GSTN portal, upon execution of the GFR-33. DGoV further suggested that the same may be monitored by supervisory officers, preferably of the rank of Joint Commissioner / Additional Commissioner, and a compliance report in this regard may be sent to the jurisdictional Commissioner / Principal Commissioner or equivalent within a specified time period. It is also requested that clear responsibility and accountability of the concerned jurisdictional officers, responsible for mapping / un-mapping of the officers on the GSTN portal, may be ensured regarding the same.

3. In view of the above, it is requested that all Principal Commissioners/ Commissioners or equivalent, may be directed to ensure strict compliance of the directions given by the Directorate General of Vigilance (DGoV) in this regard.

Yours faithfully,

(Gaurav Singh)  
Commissioner

**Copy for information to:**

1. The Principal Director General, DGoV, CBIC, Samrat Hotel, Chanakyapuri, New Delhi – 110021 [Ref: Letter F. No. V.575/08/2022/14606 dated 02.09.2024, issued by the Additional Commissioner (Vigilance), DGOV, New Delhi
2. The CEO, GSTN, Worldmark 1, Aerocity, Indira Gandhi International Airport, New Delhi-110037.

Commissioner  
GST Policy Wing