



OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, AHMEDABAD

प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद
**FIRST FLOOR, CUSTOMS HOUSE, OPP-OLD HIGH COURT,
NAVRANGPURA, AHMEDABAD-380 009.**

पहली मंजिल, सीमा शुल्क भवन, पुराने हाई कोर्ट के सामने,
नवरंगपुरा, अहमदाबाद- 380 009.

दूरभाष 27544630 (079) : ई-मेल: cus-ahmd-guj@nic.in

STANDING ORDER - 01/2026

Date :12-05-2026

In exercise of powers conferred upon me under sub-rule (3) of Rule 13 and Rule 14 of the Delegation of Financial Powers Rules, 1978 (now read as Rule 12 of the Delegation of Financial Powers Rules, 2024), and in supersession of earlier Standing Order No. 01/2025 dated 15.05.2025 issued by the Pr. Commissioner of Customs, Ahmedabad, I, the undersigned, hereby authorize the Additional/Joint Commissioner (Administration/Accounts), Customs Commissionerate, Ahmedabad and the Deputy/Assistant Commissioner in charge of the Divisions as the "Heads of Office".

2. Further, in exercise of the powers vested in me under Supplementary Rules 191, I declare (i) the Additional/Joint Commissioner (Accounts), Customs, Ahmedabad as "CONTROLLING OFFICER" for the purpose of sanctioning of various bills/claims as listed in the table given below for Group 'A' officers posted at Customs Commissionerate, Ahmedabad, Customs Appeals, Ahmedabad & CCO Customs Zone, Ahmedabad and all such Group 'B' (Gazetted) officers, whose salary is being drawn by HQ office Ahmedabad, subject to the conditions specified therein (ii) the Chief Accounts Officer, Customs HQ office is declared as the Controlling Officer with respect to all Group "B" (Non-Gazetted) & Group "C" officers, whose salary is being drawn by HQ office Ahmedabad for the purpose of sanctioning various bills/claims as listed in the table given below, subject to the conditions specified therein. The Additional/Joint Commissioner (Accounts), Customs, Ahmedabad shall have the power to sanction advances of T.A./Transfer T.A./LTC/Leave Salary and such other Advances concerned under GFR provisions in respect of all Gr. "A" officers of Customs Commissionerate, Ahmedabad, Customs Appeals, Ahmedabad & CCO Customs Zone, Ahmedabad & all such Group "B" Officers, whose salary is being drawn by HQ office Ahmedabad. The Chief Accounts Officer shall have the powers to sanction advance of T.A./Transfer T.A. /LTC/Leave Salary and such other advances as admissible under GFR provisions in respect of all Gr. "B" (non-gazetted) and "C" officers, whose salary is being drawn by HQ office Ahmedabad.

Powers delegated to	Kind of claim/bills	Remarks/Conditions
Additional/Joint Commissioner (Accounts) Commissionerate Office HQ	<ol style="list-style-type: none"> 1. Uniform Allowance 2. Children Education Allowance 3. Pay & Allowance 4. Medical Bills 5. LTC Bills 6. TA/TTA Bills 7. Normal increment of pay 8. Leave Salary 9. Saving fund & insurance fund under CGEGIS 10. Bonus 11. G.P.F Withdrawal 	<p>Powers are exercisable in respect of Group 'A' Officers of Customs Commissionerate, Ahmedabad, Customs Appeals, Ahmedabad & CCO Customs Zone, Ahmedabad.</p> <p>Powers are exercisable in respect of Group 'B' (Gazetted) Officers, whose salary is being drawn by HQ office Ahmedabad.</p> <p>For Claim/Bills, Additional/ Joint Commissioner (Accounts), is declared as "Controlling Officer".</p> <p>Request for individual Group 'B' and 'C' officers/staff for GPF withdrawal shall be put up to the Principal Commissioner/ Commissioner for approval. After obtaining approval the GPF amount will be sanctioned by the ADC/JC (Accounts), Commissionerate HQ office.</p>
Chief Accounts Officer/Officer in Charge of Chief Accounts Officer, Commissionerate HQ Office	<ol style="list-style-type: none"> 1. Uniform Allowance 2. Children Education Allowance 3. Pay & Allowance 4. Medical Bills 5. LTC Bills 6. TA/TTA Bills 7. Normal increment of pay 8. Festival Allowance 9. Overtime Allowance 10. Leave Salary 11. Saving fund & insurance fund under CGEGIS 12. Bonus 	<p>Powers are exercisable in respect Group "B" (Non-Gazetted), & 'C' Officers/staff, whose salary is being drawn by HQ office Ahmedabad.</p> <p>For Claim/Bills of above mentioned officers/staff, CAO/ Officer holding charge of CAO is declared as Controlling Officer/Head of Office.</p>

3. The Deputy/Assistant Commissioners in charge of the Customs Divisions are declared the "Heads of Office" for their respective offices and shall continue to remain as "CONTROLLING OFFICER" for all types of bills & claims in respect of all Group 'B' & 'C' officers working under their charge and/or drawing salary from their respective Division offices.

4. In exercise of the powers conferred under the First Schedule to Rule 3(C) of the Central Civil Services (Leave) Rules, 1972, and in view of the implementation of e-HRMS 2.0 leave modules, the authority to sanction leave is hereby delegated to the Additional or Joint Commissioner (In-charge) and the Chief Accounts Officer, Deputy Commissioner, or Assistant Commissioner (In-charge) of the Customs Commissionerate HQ Office, Division Office, or Field Formations. Notwithstanding this delegation, the authority to sanction Casual Leave shall remain with the immediate superior officer, subject to extant rules and the specific conditions outlined in the below table.

Powers delegated to	Type of Leave	Remarks/Conditions
Additional/Joint Commissioner (In-charge of the concerned sections of H.Q./Division Office/Field formations)	<ol style="list-style-type: none"> 1. Earned Leave 2. Half Pay Leave 3. Commuted Leave 4. Maternity Leave 5. Paternity Leave 6. Child Care Leave 7. Leave not Due (LND) 8. Extra Ordinary Leave (EOL) 9. All types of Special Leave 	<p>Powers are exercisable in respect of all Group "B" (Gazetted) Officers working under the Additional/Joint Commissioner holding charge of the concerned section of the H.Q./Division Office</p> <p>Leave may not be sanctioned for a continuous period exceeding 60 days.</p>
Deputy/Assistant Commissioner (In-charge of the concerned sections of Custom H.Q./Division Office/Field formations)	<ol style="list-style-type: none"> 1. Earned Leave 2. Half Pay Leave 3. Commuted Leave 4. Maternity Leave 5. Paternity Leave 6. Child Care Leave 7. Leave not Due (LND) 8. Extra Ordinary Leave (EOL) All types of Special Leave 	<p>Powers are exercisable in respect of all Group 'B' (Non-Gazetted) & 'C' Officers working under the Deputy/Assistant Commissioner holding charge of concerned section of H.Q office/Division office.</p> <p>Leave may not be sanctioned for a continuous period exceeding 60 days.</p>
Chief Accounts Officer, Custom H.Q, Ahmedabad.	<ol style="list-style-type: none"> 1. Earned Leave 2. Half Pay Leave 3. Commuted Leave 4. Maternity Leave 5. Paternity Leave 	<p>Powers are exercisable in respect of Group 'B' (Non-Gazetted) & 'C' Officers posted in Chief Account office section.</p>

	6. Child Care Leave 7. Leave not Due (LND) 8. Extra Ordinary Leave (EOL) All types of Special Leave.	Leave may not be sanctioned for a continuous period exceeding 60 days.
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5. All kinds of leave for a continuous period exceeding 60 days will be decided by the undersigned. All kinds of leave for a continuous period exceeding 60 days duly recommended by the Controlling officer and forwarded through concerned In-charge officers in respect of Gr'A' and Gr'B' Gazetted officers will be processed through Establishment Section, Custom HQ, Ahmedabad and all kinds of leave for a continuous period exceeding 60 days duly recommended by the Controlling officer of Gr'B" Non-Gazetted officers and Gr 'C' officers will be processed by the Chief Accounts office Section.

6. All kinds of leave in respect of Group 'A' officers will be decided by the undersigned.

7. In exercise of power conferred upon me under rule 13 (3) of Delegation of Financial Power Rules, 1978 (now known as Delegation of Financial Power Rules, 2024), I, the undersigned hereby authorize the following officers of Customs Commissionerate, Ahmedabad to exercise powers except the power delegated to the Principal Commissioner/Commissioner at Sr. No. 1 (Write-off losses) & Sr. No. 2.15 (Hiring of office accommodation) as mentioned in O.M. F. No. 15/6/2008-IFU-III (EC) dated 15.09.2011 and letter F. No. C/30013/90/2006-Ad. IV A (pt.) dated 23.09.2011 issued by the Under Secretary to Govt. of India, CBIC, New Delhi and O.M. vide F. No. 14/04/2021-IFU (B&A) DT-02 dated 28.09.2021 issued by Deputy Secretary (Finance), and O.M. F 1/3/2024-PPD dated 10.07.2024 issued by the Deputy Secretary (Procurement Policy), Ministry of Finance, Dept. of Expenditure, with immediate effect and until further orders.

Sr. No.	Object Head	Competent Authority to whom power has been delegated	Financial Power Delegated
1	Office Expenses	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V/Admin) for HQ	1. Full Powers upto Rs. 50,000/- in each case 2.Full Powers for sanctioning of electricity/ telephone/ internet/ postal charges bills
		Deputy/Assistant Commissioner, Division offices for their office	1.Full Powers upto Rs. 50,000/- in each case 2.Full Powers for sanctioning of

			electricity/ telephone/ internet/ postal charges bills
2	Swachhta Action Plan	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
3	Rent, Rates and Taxes for Land and Buildings	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers
4	Printing and Publication	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
5	Rent for others	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50, 000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers.
6	Digital Equipment	Additional/Joint Commissioner	Full Powers above Rs. 50,000/-

		(Administration)	
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
7	Materials and Supplies	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
8	Fuels and Lubricants	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
9	Advertising and Publicity	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
10	Minor civil and electric Works	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.

		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
11	Professional Services	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
12	Repair and Maintenance	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
13	Other Revenue expenditure	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers up to Rs. 50,000/- in each case
		Deputy/Assistant Commissioner, Division offices for their office	Full powers for sanctioning reimbursement claims pertaining to briefcase/ office bag and newspapers in respect of Group 'B' and Group 'C' officers/staff. Full Powers upto Rs. 50,000/- regarding purchase of Bottle Seal in each case.
		Chief Accounts officer, Customs, Ahmedabad	1 . Full powers for sanctioning reimbursement claims pertaining to briefcase/office bag and newspapers in respect of Group 'A', Group 'B' and Group 'C' officers/staff. 2. Full power for sanctioning

			reimbursement claims pertaining to Telephone/Mobile bills in respect of Group "A" Officers.
14	Machinery and Equipment	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their office	Full Powers upto Rs. 50,000/- in each case.
15	Information, Computer, Telecommunications (ICT) equipment	Additional/Joint Commissioner (Administration)	Full Powers
		Deputy/Assistant Commissioner (P&V) for HQ	Nil
		Deputy/Assistant Commissioner, Division offices for their office	Nil
16	Furniture & Fixtures	Additional/Joint Commissioner (Administration)	Full Powers above Rs. 50,000/-
		Deputy/Assistant Commissioner (P&V) for HQ	Full Powers upto Rs. 50,000/- in each case.
		Deputy/Assistant Commissioner, Division offices for their offices	Full Powers upto Rs. 50,000/- in each case.
17	Other Fixed Assets	Additional/Joint Commissioner (Administration)	Full Powers

8. The powers delegated hereunder shall not be further delegated by them to any other officer subordinate to them.

09. Full powers in respect of any Object Heads other than the above mentioned Object heads will lie with the HoD i.e. Principal Commissioner/

Commissioner.

10. "Administrative approval" for procurements above ₹ 10 lakh made through Bid/Tender Committee recommendations will be accorded by Principal Commissioner/Commissioner. However, financial sanction will be accorded by the Officer to whom financial powers have been delegated as mentioned above.

11. While exercising the delegated powers, the above officers will ensure that prescribed Procedure/Rules/Instructions/Guidelines issued by the Ministry/Board, CVC/Gem etc. from time to time, are followed scrupulously. Whenever prior approval of Ministry is required, such cases shall be put up to the Principal Commissioner/Commissioner for approval and for referring the same to the Ministry.

12. The standing order shall come into force with immediate effect.

(MANISH KULHARY)
Commissioner
Customs, Ahmedabad

Copy to:

1. The Additional/Joint Commissioner (P&V), Customs Commissionerate Ahmedabad.
2. All the Divisional Deputy/Assistant Commissioners under Customs Commissionerate Ahmedabad.
3. The Deputy/Assistant Commissioner (P&V), Customs, Ahmedabad.
4. The Superintendent (HQ System), Customs, Ahmedabad to upload on official website of this Commissionerate.
5. The CAO/PAO, Customs Commissionerate, Ahmedabad.