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Annexure

Investigation Module – Phase – 1 – Advisory		
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Part - A

Advisory for ACL Admin

Access to the Investigation sub-module is controlled by various permission sets. Investigation Admin is the head of the Investigation team in a Commissionerate/DGGI Zone. Commissioner/ADG shall nominate Additional Commissioner or Joint Commissioner in the Commissionerate/DGGI Zone as the Investigation Admin. There is no restriction in number of Investigation Admins that can be created in a Commissionerate or DGGI Zone. If there is more than one Investigation Admin in a formation, then tasks being part of workflow will be available to all Investigation Admins and anybody can act on it.

All preventive/investigation officers of and below the rank of Deputy Commissioner/Director have to be assigned with OFFICER_PREV/OFFICER_INV_DGGSTI Permission Set. Only those officers who are assigned with OFFICER_PREV/OFFICER_INV_DGGSTI Permission Set will figure in the dropdown list for creation of Command Chain by Investigation Admin. Command Chain is explained in detail in the attached Annexure.

Following Table shows the list of Permission Sets available for Executive Setup and DGGI vertical and designations of officers to whom those Permission Sets can be assigned. Respective ACL Admins shall assign these Permission Sets to individual officers depending upon their designation and posting.

Sl. No.	Name of Permission Set	Designation	Remarks
Permission Sets for Executive Commissionerates			
1.	ADC_JC_PREV	Additional Commissioner Joint Commissioner	Nominated by Commissioner /Pr.Commissioner as **Investigation Admin** of the Commissionerate
2.	OFFICER_PREV	Deputy Commissioner Assistant Commissioner Superintendent Inspector	Officers posted in Headquarters Preventive and Divisional Preventive
Permission Sets for DGGI vertical			
3.	Pr_DG_DGGSTI	Principal Director General	National Level
4.	DG_DGGSTI	Director General	Sub-National Level
5.	ADG_PR_ADG_DGGSTI	Principal ADG ADG	Officer in charge of the Zonal Unit
6.	JC_ADC_INV-ADMN_DGGSTI	Additional Director Joint Director	Nominated by ADG/Pr. ADG as **Investigation Admin** of the Zone

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7.	OFFICER_INV_DGGSTI	Deputy Director Assistant Director Additional Assistant Director Senior Intelligence Officer Intelligence Officer	Officers posted in Zonal Unit and Regional Unit

Permissions required for Commissioner/Pr. Commissioner/Chief Commissioner/ Pr. Chief Commissioner with respect to Investigation module have been included in the existing Permission Sets already assigned to them.

During the course of investigation, various forms/letters are getting issued from the module. In such forms/letters, the header is configured from the information available in the Formation Management section of the Access Control Logic. The address, e-mail address, phone number and fax number of a formation are taken from the Formation Management screen. If they are incomplete or incorrect, the header of the letter/form will be misguiding. ACL Admin are empowered to update/edit above details. Please follow the below path for editing formation details:

MENU -> ACCESS CONTROL -> FORMATION MANAGEMENT -> *<<drill down to the required formation>>* **-> FORMATION DETAILS -> Edit ->** *<<update/edit ADDRESS, PHONE NUMBER, EMAIL ID, FAX NUMBER>>* **-> SUBMIT**."

Part - B

Advisory for the users on the functionalities

1.   COMMAND CHAIN

The work flow as happens in a unique investigation unit, has been replicated as a Command chain in this application, as the details of a case are to be made available only to the officers dealing with the case.   Accordingly, command chain has been envisaged in the work flow system with specific roles for officers as per their designations. Commissioner will invariably be part of the command chain.

Investigation Admin:

For each Commissionerate, there shall be one Investigation Admin of the rank of Addl. Commissioner/Joint Commissioner. Similarly, Additional Director General of DGGI Zone shall nominate Addl Dir/JD rank officer as Investigation Admin in DGGI Zone. In accordance with the directions of the Commissioner/ADG, ACL Admin will create the role of Investigation Admin in the system. Initiation of investigation case has been entrusted with Investigation Admin. The Investigation Admin will nominate other officers viz. Case Admin, Case Lead and Command Chain officers to the workflow who will deal with the case.

Case Admin:

There shall be one Case Admin for each preventive formation and he/she shall be of the rank of Assistant/Deputy Commissioner. If Assistant/Deputy Commissioner is the Case Lead, then Case Admin is not required.

Case Lead:

Case Lead is the person leading the investigation of a case and has a key role in updating the case in the system. It is desirable to nominate Superintendent rank officers as Case Lead. However, Assistant/Deputy Commissioner also can be Case Lead. Mandatorily Case Lead is required for all cases.

Command chain officers:

Further there are officers of the rank of Superintendents and Inspectors to assist the Case Lead and they are collectively called as Command Chain Officers. Case Lead can delegate any task to any of the command chain officers.

For each case, there shall be separate Case Lead and Command Chain officers. The hierarchy of officers in the investigation module in ascending order is Command Chain -> Case Lead -> Case Admin -> Investigation Admin -> Commissioner.

Additional Officers:

These officers are normally not part of the investigation. Whenever there is a requirement of additional officers for the purpose of simultaneous raids/searches, officers from other formations can be brought into the case with limited access to the tasks assigned to them.

2.   INITIATE NEW CASE PROPOSAL (GSTI-01)

This functionality is to be used for initiating a new case against a registered tax payer or otherwise, based on an information or intelligence, as the case may be. A Case can be initiated under this module only by an "Investigation admin", who is generally an officer at the rank of ADC/JC, as authorized by the jurisdictional Pr.Commr/Pr.ADG or Commr/ADG.

While, registering a new case, the Investigation Admin, has to mandatorily fill/execute the following tabs viz., "Initiate case, Source of Information and Command Chain". Other tabs like, "Offence Category, Brief facts of the case, Observations, Additional Details, Upload documents and Offence related to Conveyances" are also to be filled as required either by the Investigation Admin or the same can be delegated to the respective officers in the command chain, for submission.

On submission, based on the approval by the competent authority, a new case i.e, GSTI-01 would be created with a unique case reference number.

New case can be approved by officer of the rank of Commissioner/ADG (at the Commissionerate /DGGI Zonal level) and above (Pr. CC/CC at field Zonal level and DG at sub-national level/Pr.DG at National level for DGGI) depending upon the jurisdiction of the investigating officer and that of the taxpayer. However, in the case of DGGI, a case can also be approved by an authority (the DG at sub-national level and Pr.DG at the national level) having jurisdiction over more than on DGGI zone.

It is advised to take due care while executing the mandatory fields, as these above mentioned first three tabs cannot be edited subsequently once the Investigation Admin decides to delegate or proceed after filling them. However, other details against the case can be modified by accessing the GSTI-01 through the menu "View/Update Open Cases". It may be noted, with every modification a new version of GSTI-01 with unique reference gets generated while the old version gets saved as history.

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Investigation Admin, can change/modify the Command chain officers mapped for a case. The same can be executed through "Grant/Revoke authorization" menu.

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3.   PAST GST CASES (CASES BOOKED FROM 01.07.2017
TILL THE MODULE IS ROLLED OUT)

Similar to the one described above, there will be a provision to initiate/enter a GST case which is already booked physically and is in process or is closed. This feature is available in menu along with Initiate New Case Proposal and will be available only to Investigation Admin i.e., officers of the rank of Joint Commissioner and above.

This functionality has been enabled to cover all those GST offence cases booked from 01.07.2017 to the time till this module is rolled out. The procedure is SIMILAR to the one described at S. No.2 above i.e., Initiate New Case Proposal (GSTI-01). Here most of the dates and other validations are done away to enable entry of earlier details in the system. Only Case Lead is required to be filled as mandatory field in Command Chain tab along with first two tabs. The Case Lead or the Investigation Admin can approve the case and the scanned copy of the documents showing approval of initiation of case from the Commissioner/Competent Authority from the physical file can be uploaded.

If the case is still pending, then current set of officers along with the officers who previously worked (who may at the time of entry be transferred) on the case can be entered. But the permission to take the case forward vests with current set of officers posted in Preventive/Anti Evasion and the officers who previously worked on the case do not have any permission to act on case.

4.   VIEW AND UPDATE OPEN CASES

Once Investigation Proposal is approved, officers who are part of the Case, can work on the case proceeding. They can go to Main Menu and click on View and Update Open Case option under Investigation, to view the list of all cases which are currently open/pending and the officer is part of the Command Chain. The officers can click on the required case which will lead them to the Case Data screen which is a snapshot of that case and case dashboard.

This is the basic facility available for all the officers to view the open cases and will be used to initiate and update all actions like, Inspection/Search, Summons, Arrest, etc. on the case in the system.

This is secondary Dashboard or case dashboard to be specific, which in a single screen captures/displays entire activities of the case and also provides option to initiate various

required actions under the case. Officers can view only those cases of which they are part. (All officers can view all closed cases which is a separate menu item).

Activities inside the case are limited to officers who are listed as Command Chain in that particular case. However certain activities like view closed case, view MO Circular are open for all officers posted to an Investigation unit.

The officer can view history of all the activities in a particular case from this facility showcased in the left of the screen, the centre portion showcases recent and important activities such as recoveries etc. and the top right will provided the actions to be performed/initiated like initiate search authorization, initiate summon etc. and the right portion shows officers working on the case.

5. INSPECTION / SEARCH

From Case Dashboard i.e., View/Update Open Cases, an officer who is part of case can initiate activities like Inspection/Search etc. There will be two stages in such activities such as Search/Inspection Authorization initiation and updating the proceedings of Search/Inspection. As part of 'Search/Inspection Initiation', officer can select search/inspection form, fill the form with required details. Once form is drafted, it will be submitted for approval as per ACL logic to the competent authority.

INS-01 – Authorization for Inspection or Search

Any Command Chain Officer/Case Lead can initiate INS-01 - Search/Inspection Authorization form. While drafting, name of officer to be authorized to inspect /search can be nominated or left blank. Approving authority or any officer through the hierarchy can provide the details of officer to be authorized to inspect/search. Once approved, only authorized officer will get a task for inspection/search. The authorized officer need not be part of Command Chain created by Investigation Admin while initiating the case.

After approval, System will assign a unique Id to this form.

- Approved Inspection/Search Authorization form can be seen only by the officer who is Authorized for inspection/search and no other command chain officer can view the details of Inspection/search until the activity is over.

- Inspection/Search related forms can be viewed by command chain officers, only after the inspection/search proceedings are updated.

- Approved form shall get added to the proceeding history with the option of upload any reply from tax payer.

- Officer can later take print of the issued forms (if required).

- An alert will go to Case Lead and senior officer, if there is no update on the search proceedings within 24 hrs of proposed Search date.

Search/Inspection Proceeding

A task will be created to the authorized officer as part of 'Search/Inspection Proceedings'. Officer can select the task and fill the form with required details. Once form is drafted, it will be submitted for approval as per ACL logic.

An alert will go to Case Lead and senior officer, if there is no update in the Search/Inspection task assigned for a given date.

For Search/Inspection, there is a text box and option to upload documents related to visit and should be updated by the officer after inspection is completed.

For Search there will be a proceedings tab which needs to be filled by the authorized officer immediately after conducting the search and submitted for approval to competent authority.

6. SEIZURE PROCEEDINGS

During Search Proceedings, officers may seize goods and documents if found liable for the same as per GST Act.

To cover and capture details of such activity as part of 'Search Proceedings', there will be a functionality for the Officer to update the details of seized goods or documents/books. The officer under "Search Proceeding" will have an option "Any Seizure" with "Yes/No" radio button and if the entry is "Yes" then there will be a new entry created under "Seizure Proceedings".

The Authorized Officer shall select below forms and fill the form with required details as per the situation on case to case basis. Once form is drafted, it will be submitted for approval as per ACL logic.

Seizure related forms can be viewed only after the search related fields are filled and Search documents are uploaded in the system.

GSTI-05 - Inventory of Goods, Documents, Books, Things/detained/Seized, the officer has to enter the details.

INS-02 - Order of Seizure, which can be printed based on the data entered in GSTI 05. There will be an option to upload a signed copy of the same.

Mahazar (Panchanama) can be prepared and signed copy can be uploaded in the system.

After approval, system will assign a unique Id to this form and INS-02 – Order of Seizure will be made available to the premises owner.

Approved form shall get added to the proceeding history with the option of upload any reply from tax payer.

Officer can later take print of the issued forms (if required)

There will be option to upload signed copy of aforementioned forms.

7.   PROHIBITION PROCEEDING

During Search proceedings, there may be goods which are practically not feasible to seize or to take into custody, then an **Order of Prohibition** in form **INS-03** is required to be issued. The authorized officer can fill the form and submit to the competent authority for approval as per ACL.

Under "Search Proceeding" i.e., while updating Search proceeding through a task "Update Search Proceeding" the officer will have an option "Any Prohibition" along with a radio button option "Yes/No", if the officer enters "Yes" then there will be a new entry created under "Prohibition Proceeding" tab.

A check box, is given against each entry of seized goods during the preparation of GSTI-05, i.e, Inventory of seized goods.

Officer needs to update the below forms under "Prohibition Proceeding".

GSTI-05 - Inventory of Goods, Documents, Books, Things/detained/Seized.

INS-03 - Order of Prohibition, generate INS-03 after inventory is completed.

Acknowledgement from tax payer <only upload>.

All submitted forms by the Command Chain or Additional officer or Authorized Officer will go to approving authority as per ACL/hierarchy and only approved forms will be listed under the proceeding.

8.   RELEASE OF GOODS

Once the goods are seized and the Search/Seizure proceedings are updated in the system and if the seized goods contain Hazardous/Perishable goods then the taxpayer/owner of the goods needs to be intimated to take them on payment of appropriate tax/value after submitting

stipulated and appropriate bond/bank guarantee. A new task shall be triggered to Case Lead – **"Intimation for Release of Perishable/Hazardous Goods"** after Seizure proceedings. He /She will process the same and submit. After approval by competent authority, the same will be sent to Taxpayer.

The same can be printed and sent to the taxpayer/owner of the goods as well.

Case Lead will be able to view the "Order of Release of Hazardous/perishable Goods".

9.   SUMMONS

GST legislation empowers the officers to summon persons in the course of investigation. Hence a functionality is provisioned in the module to issue summons in the system. The activity is split into two portions: Issue Summons and capturing Proceedings thereon.   Any officer working in the case can draft the Summons and submit it to competent authority for approval.

In the Case Dashboard i.e., View/Update Open Cases, in the Action items i.e., right top portion of screen a button is provisioned to initiate Summon, the history of summon is listed in the Summary Links (left portion of the screen).

When the officer clicks on 'Summons', system will display list of Summons already issued in that particular case, with an option to **'Create Summons GSTI-10'**.

System displays the GSTI-10 i.e, Summons template, user fills the same with required details. Once form is drafted, it will be submitted for approval as per ACL logic. After approval, System will assign a unique Id to this form.

Thereafter, the application forwards the summon i.e, the approved GSTI-10 form, to the GSTIN holder's account in the GST Common portal. The information in this regard will also be sent to the taxpayer's registered email id and mobile number in the form of SMS.

Approved form shall get added to the proceeding history with the option to upload any reply from tax payer.

Officer can later take print of the issued forms (if required)

Officer can upload the signed copy of the form along with acknowledgement. 48 hrs before the date and time mentioned in the Summon, the application notifies the officer in the module and also an alert will be sent to the officer concerned who issued the summon and to the Case Lead. A task will be created to the officer to update the Summon proceedings in the system.

<h2>10. <u>SUMMONS PROCEEDINGS</u></h2>

This is the functionality to update the Summon Proceedings in the system on the date on which the summoned person is slated to appear or submit documents.

➢ On the scheduled date of Summon, the summoning Officer can record on the system whether the summon is complied with or not and if complied with then the details have to be captured within 24 hours of summon schedule date. If there is no upload of the proceedings, then a notification shall be triggered to Case Lead and Case Admin that "No Action has been taken for Summon Proceeding Ref No#---".

➢ On the day of Summon, officer navigates to "Summon Proceeding" task in his dashboard and updates the summon proceedings by clicking "Add Proceeding".

➢ New form will be displayed and below details shall be filled by the officer:

  i. Summon Honoured – Yes/No.

  ii. In case "Summon Honoured" is "No", then Remarks are mandatory and no other fields are required to be filled.

  iii. Whether summoned person and appeared person are same? - Yes/No.

  iv. Authorization Letter is present – Yes/No.

  v. Record the Statement – Rich text box to enter the statement along with option to upload the statement.

  vi. Whether all documents are produced – Yes/No.

  vii. Remarks – Officer will propose the next course of action against the Summon, based on which Case Lead and above officer will have below options with description:

    a) Issue new Summon;

    b) Initiate SCN under Section 125 of CGST ACT via DSR module;

    c) Initiate Arrest Warrant proceeding;

    d) File complaint in Court;

➢ In case of "File complaint in Court", form shall be sent for Commissioner's approval and tax officer shall have the option to upload offline the documents of the proceedings.

➢ After update Summon proceeding details, officer submits the form.

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> ➤ Form shall be submitted for approval as per ACL logic.

11. ARREST

This functionality facilitates officer to capture activities related to the process of Arrest in an Investigation Case. This includes initiating and generating Arrest Authorisation, Generating Arrest Memo and capturing Arrest proceedings thereafter. Case Lead or senior officer can initiate Arrest Proceeding by clicking "**Initiate Arrest Proceeding**" with or without name of the officer authorized to arrest, which can be modified before approval by the approving authority. "**GSTI-11 – Warrant of Authorization to Arrest**" will be filled by Case Lead and submitted for approval to Commissioner rank officer.

- Under Arrest Proceeding tab, Arrest form will be listed.

- Only Officer authorized in Arrest form and case lead (and above) can view the form.

- Command chain officer can view the arrest form only after proceeding details have been update by the Authorised officer.

- **GSTI-12 - Arrest Memo** can be prepared by the officer who is authorized by the competent authority in the Arrest Warrant.

12. ARREST PROCEEDINGS

Subsequent to executing the Arrest Authorisation, the Authorised officer shall update the proceedings in the system and **upload signed copy of Arrest Memo** (acknowledged by the person arrested). If Arrest Authorisation is not executed within the prescribed time period, the same will be indicated with remarks. If the person intended to be arrested has been taken to custody, then the subsequent activities will be captured in the system.

- Forms given below relating to arrest proceedings will also be updated by the officer and submit for approval

- **GSTI-15 – Challan for Handing over the possession of persons arrested**

- **GSTI-16 – Form for capturing arrest details**

- **GSTI-26 – Remand Application**

The above forms will be processed by Authorised Officer/Case Lead and submitted.

13.   BAIL PROCEEDINGS

As part of 'Arrest Proceeding", new entry will be created under "Bail Proceeding" for the Arrest cases subsequent to capture of Arrest details as at S. No. (12) above. The officer shall update the Section 132(1)(i) or Section 132(1)(ii) under which bail is granted and thereafter complete the proceeding. If the person arrested applies for Bail:

➢   Officer can fill the below forms, for **initiate Bail** for the arrest under section 132(1)(ii);

   i. GSTI-13 – Bail Bond and Security Bond for release of arrested person;
   ii. GSTI-14 – Release Order of arrested person;

➢   For the arrest under section 132(1)(i), there will only be an option to upload the bail order by the court and details of bond and security.

➢   Commissioner rank officer will approve the form.

14.   INCIDENT REPORT

Reporting of any crucial incidents during the course of the Investigation, to the higher authorities is the duty of the Investigating Officer. A facility for capturing the same is provided in the module and becomes an integral information as part of the case. Command Chain Officers and Case Lead can **initiate Incident Report** from Case Dashboard/View and Update Open Case and submit through hierarchy to Approving authority. Once approved, print can be taken.

15.   OFFENCE REPORT

Once an Investigation Case is booked against a person or entity, depending on the gravity of the offence, evasion involved, etc, a report is generally sent to all Zonal Offices and Investigation Directorates as an alert against similar offences happening elsewhere. Hence a facility is available to create such Offence Report indicating main aspects of the Offence to other Departmental Officers.

Command Chain Officers and Case Lead can initiate/draft Offence Report from Case Dashboard/View and Update Open Case and submit through hierarchy to Approving authority. Once approved, print can be taken.

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16. INSTRUCTIONS

During the Course of Investigation, senior officers may instruct and guide the Investigating Officers. There is also a requirement to regulate and prioritise the activities during the Investigation. Hence superior officers may issue instructions to subordinate officers. The same has been provided in this module through this functionality. It can be directed to a particular officer or a group of officers.

Senior Officer shall click on the "**Instruction**" button, so that a pop-up window shall be displayed. Officer shall enter the instructions and select the officers who shall be receiving the instruction. Once instruction is drafted and participants are selected, officer shall click on the "Send" button.

All the intended recipients shall receive the notification and can view the instructions under "View Instruction" pane.

In the Instruction tile, there shall be a provision for the officer, who is instructed upon, to upload document and/or remarks. Instructions and responses can be seen by the officer who is instructed and Case Lead (and above).

17. TASK FOR REMOTE JURISDICTION

During the course of investigation, there may be a need for Search of premises or Summon to be executed at the address or tax payer who is part of other jurisdiction or a far of location falling in a different State etc., then Commissioner can assign such task to the other (target) jurisdiction.

The task will be routed to target jurisdiction Commissioner's dashboard. Commissioner will have option to "Accept" or "Reject" the task. If remote task is rejected by the target jurisdiction Commissioner, then the task will be sent back to Parent jurisdiction commissioner dashboard. Once the remote task is accepted or Rejected, then the status will be shown as "Accepted", "Rejected" respectively in the Remote task list of the source Commissionerate.

If remote task is accepted by the target jurisdiction commissioner, then Commissioner will assign the task to Investigation Admin (Target Jurisdiction) for the Remote case initiation. Investigation Admin (Target Jurisdiction) will initiate the remote case with the "Task for Remote Jurisdiction" form and setup the Case Admin, Case Lead and Command Chain.

Investigation Admin shall create a "**Remote Task for Search or Summon**", and task shall be assigned to remote jurisdiction JC/ADC or JD/ADD.

JC/ADC or JD/ADD of remote jurisdiction shall allot the task to officer from his office for the feasibility details, and the said officer shall submit his/her remarks to JC/JD.

JC/ADC or JD/ Addl Dir shall assign officer from his office to execute search or summon. Assigned officer shall fill the form of Search or Summon and submit for approval. Search or Summon form shall be submitted to AC for approval. After approval, search or summon shall be executed and the search or summon proceedings shall be completed. Once the search proceeding/summon proceeding is submitted and approved, the same will be transmitted to the source Commissionerate and task shall be closed.

18.   DOWNLOAD EMPTY FORMS

The officer who are part of Investigation case, can download the empty investigation forms in word and pdf format, for offline usage, if any, by clicking "Download Empty Forms". The downloaded Forms will be available in the local drive.

19.   MODUS OPERANDI CIRCULAR

Every Anti-Evasion Wing/Preventive Wing or the investigation unit has an implicit duty to communicate a modus of evasion of GST Revenue having high impact to all Departmental officers so as to alert the Department at large to thwart such method if any adopted by other entities and to prevent loss to revenue. A facility to enable this aspect is also built into the system. An Anti-Evasion Wing/Preventive Wing can issue Modus Operandi Circular which can be viewed by all Departmental Officers for necessary action at their end.

Command chain officer can initiate the MO Circular with respect to the Investigation Case. Officer shall navigate to "MO Circular" in the main menu and click "New MO Circular" "Search Case-ID" screen shall be displayed, and only the cases in which officer was part will be displayed.

Officer will update the fields. Once the MO circular form is submitted, Commissioner can approve the MO Circular. Approved MO circular will be displayed under main menu "MO Circular" for all India view.

Once new MO Circular issued, then MO Circular side menu will be display "1 new" icon which will disappear on the opening of Circular.

MO Circular will have the search facility, wherein the search parameters will be key words in text, Circular Number and date.

20.   CLOSE CASE FILE

Once all the required investigation proceedings against the taxpayer are completed i.e., SCN Issued, Tax Recovered or no discrepancy or case found. Investigation Officer can close the investigation case in the system. Closure of investigation proceedings in the system will be done Case wise. All officers in the Command Chain can initiate the Close.

Pre-requisites/Pre-conditions Condition:

➢   Taxpayer has paid entire tax dues including penalty and interest;

➢   Any order from court/higher authority to stop the investigation proceedings;

➢   SCN number is generated and issued to taxpayer and case taken to DSR module; in this case Investigation will be auto closed and further details will be updated as per Dispute Life Cycle Register;

➢   A case can be closed in the system if found by the Investigation Team that no case exists and is approved by Commissioner;

➢   Investigation Report is mandatory for all the above cases.

21.   VIEW CLOSED CASES

"View Closed Cases" is a functionality available in the system wherein all the Officers will be able to view details of old cases in the system on all India basis. This enables all the Tax Officers to view the details of the case and its proceedings and can be used to maintain uniformity and to adopt best practices.

Investigation Admin i.e., (officers of the rank of JC/ADC) and higher rank officers can view all the documents and details of all the Closed Investigation cases, under their jurisdiction.

Case Admin/Case Lead/Command Chain officers can view all the case details and documents for which they were part of Command Chain.

Any other officers who are not part of Command Chain can view only non-sensitive information. The following documents need not to be shown:

✓   Tax Payer's internal/self-accounting records such as journal, Ledger details;

✓   Statement recorded by Tax officer;

✓   Mahazar/Search Result;

✓   RUD;

✓   Any document mark as locked;

22.   <u>GRANT/REVOKE AUTHORIZATION</u>

There is a requirement to assign/revoke permissions to the officers based on situation such as transfer/work load/administrative reasons, etc. This is enabled in the Grant/Revoke Authorization functionality in the system which will be available with Investigation Admin. It will be used for granting access to or revoking access from the investigation officer to work on a particular investigation case.

Investigation Admin clicks on 'Grant/Revoke Authorization' menu item under investigation module.

➢ **Grant Authorization –**

    i. At the end of the list there will be a button 'Grant Authorization'. Authority will click on grant authorization button and enter SSO ID of the officer to whom the access need to be granted, the officer should have permissions of preventive section assigned to him. Authority will then click on the submit button. Newly entered SSO ID along with the name and other details of the officer will be added to the authorization list.

    ii. Investigation Case will be visible in the 'View/update Open Cases' menu item of the officer to whom the authorization is granted.

➢ **Revoke Authorization –**

    i. Another button at the end of the list is for 'Revoke Authorization'. Authority will click on the checkbox besides name of officer(s) in the list and then click on Revoke Authorization button. System will ask the authority for confirmation. "Are you sure you want to revoke authorization from selected SSO ID's?" Authority will click on 'Yes' and system will revoke authorization of selected officers to work on the investigation case.

    ii. "Reason for Revoke" is mandatory for revoke authorization.

    iii. Investigation Case will stop appearing in the 'View/update Open Cases' menu item of the officer from whom the authorization is revoked.

23.   <u>FILE TRANSFER</u>

During the course of Investigation if it is found that the file needs to be transferred to a different unit of DGGI or Zone or Commissionerate (Executive) due to various reasons such as tax payer jurisdiction (principal manufacturer jurisdiction) etc. then this functionality can be made use of.

File transfer will be used to transfer all the pending work under investigation case from one officer to another officer in the eventuality of transfer of officer or any officer proceeding on long leaves or any other reason.

File Transfer proposal can be initiated by any Command Chain and goes upto Approving authority.

File Transfer proposal goes till Commissioner/ADG and only Commissioner/ADG can "Approve" file transfer proposal.

The transferred case comes as task to Target Commissionerate Commissioner/ADG. The Target Commissioner/ADG will have option to reject or accept the File based on the snapshot which is enabled for view in the system. The Source formation can continue to work on the case until it is accepted by the Target Commissioner. There will be 30 days' time limit for accept/reject the Case post which it will be deemed acceptance. Once it is accepted, the Commissioner can assign Inv Admin who in-turn can create Command Chain and the case will continue as usual.

A list view of transferred cases is available to view for all officers who work in the case, the status will change as Accepted/Rejected once decision is taken by Target Commissioner.

24. <u>CASE MESSAGE</u>

During Investigation, if command chain officers need to correspond with other officers outside of command chain officers w.r.t. investigation case for request of manpower during search operation, request for search warrant, provisional release and all correspondence with other Commissionerate, etc. then any officer being part of Command chain can send a message to other officers within command chain or outside of command chain. An e-mail will be triggered to the recipient officer's registered email account and SMS notification that there is new email received, will also be triggered to recipient officer's registered mobile. The e-mail history is also tracked for future reference.

25. <u>CASE REVIEW</u>

Commissioner can take up review of the investigation cases which are open and proceedings are on going. Commissioner can setup the meeting agenda and instruct the officer/officers who are part of the investigation case for the next action. Case review is to facilitate the review requirements. Commissioner can schedule the review meeting with the Investigation team officers on the system using the Review Facility in the menu. All the officers who are required to attend the review are notified. Once the review is over MOM can be uploaded/appended.

26. REPLICATE CASE

This functionality is used to replicate a case to more than one GSTIN of a large entity. As large corporate companies have several units across State and Country, normally all records are maintained in centralized Corporate office. The information/documentation collected/ Statements Recorded/Documents seized from these Corporate office of the company can have information regarding many of its units.

Inn respect of intelligence which has the same case details and the same command chain officers, but different GSTIN, the Investigation Admin will have an option to replicate the Investigation Case/GSTI 01 details and generate new GSTI-01 form with all the pre-populated information except GSTN number in replicated GSTI-01.

Initiate case with different GSTIN shall be treated as new proposal of Investigation and the same approval process is to be followed as the Proposal for new Investigation.

Any officer who is authorized as "Investigation Admin" by ADG/Commissioner and above rank officers, can initiate an investigation case in the system.

27. COMMUNICATION WITH TAX PAYER

During the course of Case proceeding, if the Command Chain officer seeks any documents or information from taxpayer, he/she can use this functionality. Any Command Chain officer can initiate **Form GSTI-02** with due approval from senior Command Chain officer.

All Command Chain officers who are part of the case can view the communication.

System will show the previous communications in chronological order with Reference ID (hyperlink), Approval Date and Name of taxpayer. By clicking on the Ref. ID, details of previous communication will be get displayed.

Sent GSTI-02 will be reach the respective taxpayers' GSTN common portal account and simultaneously an email and SMS also reaches the taxpayer's registered mail id and mobile number.

If the taxpayer reaches the department through e-mail/post/in person submission requests for matters like release of seized records, registers, documents, etc. (in Form GSTI-08 or otherwise), the order of release of such documents or order of rejection shall be communicated to the taxpayer using the **Form GSTI-09** in the module. The department's communication reaches the taxpayer's account in the GSTN common portal.

■ ■

Part – C
Role Matrix

SL. No	Use Case	Form Details	Initiate	Submit	Approve	Send back	Reject
1	**Inspection Initiation**	INS-01	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
2.	**Inspection Proceeding**	INS-01 + GSTI-05	Authorized Officer (Addl Officer/ CCh/CL/CA)	Authorized Officer (Addl Officer/CCh/ CL/CA), CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	NA
3	**Summon Initiation**	GSTI-10	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
4	**Summon Proceeding**	GSTI-10	Authorized Officer (Addl Officer/ CCh/CL/CA)	Authorized Officer (Addl Officer/CCh/ CL/CA), CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	NA
5	**Search Initiation**	INS-01	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
6	**Search Proceeding**	INS-01 + GSTI-05+ INS-02 + INS-03	Authorized Officer (Addl Officer/ CCh/CL/CA)	Authorized Officer (Addl Officer/CCh/ CL/CA), CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	NA
7	**Release of Goods**	INS-05A + INS-04	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
8	**Release of Perishable & Hazardous Goods**	INS-05 + INS-04	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG

9	**Arrest Initiation**	GSTI-11	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
10	**Arrest Proceeding**	GSTI-11 + GSTI-12	Authorized Officer (Addl Officer/CCh/ CL/CA)	Authorized Officer (Addl Officer/CCh/ CL/CA), CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	NA
		GSTI-15	Authorised Officer for Arrest (Addl Officer/CCh/ CL/CA)	Authorised Officer for Arrest (Addl Officer/CCh/ CL/CA), IA, ADG/Comr, DG	Authorised Officer for Arrest (Addl Officer/CCh/ CL/CA), IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
		GSTI-16	Authorised Officer for Arrest (Addl Officer/CCh/ CL/CA)	Authorised Officer for Arrest (Addl Officer/CCh/ CL/CA), IA, ADG/Comr, DG	Authorised Officer for Arrest (Addl Officer/CCh/ CL/CA), IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
11	**Bail**	GSTI-13 + GSTI-14	Authorised Officer for Arrest (Addl Officer/CCh/ CL/CA)	Authorised Officer for Arrest (Addl Officer/CCh/ CL/CA), IA, ADG/Comr, DG	IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
12	**Communication with Taxpayer**	GSTI-02	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
		GSTI-09	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
13	**Reports**	GSTI-17	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG

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#		Form					
		GSTI-18	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
14	**File Transfer – Originating Formation**	File Transfer	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr	CL, CA, IA, ADG/Comr	CL, CA, IA, ADG/Comr	CL, CA, IA, ADG/Comr
15	**File Transfer – Recipient**	File Transfer Task	NA		ADG/Comr	NA	ADG/Comr
16	**Close Case**	Close Case	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
17	**Instructions**		CA, IA, ADG/Comr				
18	**MO Circular**	MO Form	CCh, CL, CA	CCh, CL, CA	ADG/Comr	ADG/Comr	ADG/Comr
19	**Case Message**	Case Message	CCh, CL, CA			NA	
20	**Grant/ Revoke**	CCh details	IA			NA	
21	**Case Review**	Case Review	ADG/Comr			NA	
22	**Remote Jurisdiction Task**	GSTI-10, INS-01	CCh, CL, CA	CCh, CL, CA, IA, ADG/Comr, DG	IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG	CL, CA, IA, ADG/Comr, DG/CComr, PrDG
25	**Remote Jurisdiction – Remote Formation**	GSTI-10, INS-01	Authorized Officer		IA	IA	NA
27	**Initiate Replicate Case**	GSTI-01	IA	IA, ADG/Comr, DG	ADG/Comr, DG/CComr, PrDG	ADG/Comr, DG/CComr, PrDG	ADG/Comr, DG/CComr, PrDG

Legends:

Addl Officer – Additional Officer

ADG – Additional Director General/Principal Additional Director General

CA – Case Admin

CCh – Command Chain Officer

CComr – Chief Commissioner/Principal Chief Commissioner

CL – Case Lead

Comr – Commissioner/Principal Commissioner

DG – Director General

IA – Investigation Admin

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PrDG – Principal Director General

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