

F No. GST/INV/ISP/19-20
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST-Investigation Wing

Room No.01, 10th Floor,
Tower-2, 124, Jeevan Bharti Building,
Connaught Circus, New Delhi- 110001.
Dated the 16th August, 2021

INSTRUCTIONS No.2/2021-22 [GST-Investigation]

Subject: Protocol for sharing of Information by Law and Enforcement Agencies & Department with Central Economic Intelligence Bureau – regarding.


Kind attention is invited towards Board's Instruction No. 13/2018 – Customs dated 29th August, 2018 regarding Information Sharing Protocol with CEIB.

2. FATF Cell of Department of Revenue, New Delhi vide communication dated 04th August, 2021 has circulated the proposal received for discussion at the next EIC meeting wherein CEIB has highlighted that various LEAs are not sharing the information under Information Sharing Protocol (ISP), as the following observation:

"The Credit request reports to Public Sector banks are given based on the database maintained by CEIB on the basis of information provided by LEAs. Although there is an information sharing protocol; (ISP) in this regard, but despite repeated reminders, regular, timely and complete data is not forthcoming from the LEAs. The data so received is neither comprehensive nor up to date in respect of all the violations registered till date by different LEAs. Since the report of CEIB in terms of circular No. 4/5/2014-Vig dated 13.05.2015 is based on the information received, making this data the sole basis for sanction of loans to different entities is fraught with risks. Hence, all LEAs should be instructed to share timely and complete data so as to provide the reliable and robust data to banks in respect of credit request report."

3. In view of the above, it is reiterated that all formation(s) under your jurisdiction may be directed to share the desired information with CEIB in terms of the Information Sharing Protocol [enclosed with Instruction No. 13/2018 – Customs dated 29th August, 2018] and the stage wise timelines shall be adhered with.

4. This issues with the approval of Member (Investigation).


16/8/21
(Vijay Mohan Jain)
Commissioner (GST-Inv.), CBIC
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To
Principal Director General [DGGI], New Delhi;
Principal Chief Commissioner(s) / Chief Commissioner(s) of CGST, All Zones.

F.No. 394/35/2014-Cus (AS)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Anti-Smuggling Unit)

New Delhi, dated 29th August, 2018

To
All Principal Chief Commissioners/Chief Commissioners of Customs,
All Principal Chief Commissioners/Chief Commissioners of Customs (Preventive),
All Principal Chief Commissioners/Chief Commissioners of Customs & GST

Madam / Sir,

Subject: Sharing of cases booked by Customs field formations under the Information Sharing Protocol with CEIB – regarding.

During the 'Working Group on Intelligence Apparatus' meeting held on 26.03.2018, it was noted by the Finance Secretary that information sharing has become sporadic and a matter of pick and choose and that it is absolutely essential that intelligence sharing should be a continuous process and not something that is negotiable/discretionary. In this background, Finance Secretary stressed that all Investigating Agencies should regularly share information with Central Economic Intelligence Bureau (CEIB).

2. To implement the said directions, an Information Sharing Protocol (ISP) (copy enclosed) was finalised which all agencies/formations have to put in place by way of explicit written order for compliance by all the designated members of respective Regional Economic Intelligence Councils (REICs). Further, other actionable intelligence/information not forming part of the ISP should be shared with the concerned agencies/departments on real-time basis.
3. Annexed to the Information Sharing Protocol is a time schedule of sharing of information at various stages. The entire process of investigation has been divided into four stages of (i) seizure/detection, (ii) show cause notice, (iii) order-in-original, (iv) prosecution, and time lines for sharing of information with CEIB has been fixed for the stages.
4. In view of the above, it is requested that all concerned formations under your jurisdiction may be directed to share the desired information with CEIB in terms of the enclosed Information Sharing Protocol and the stage-wise timelines annexed with it (sl. no. 15 pertains to CBIC).

Yours faithfully,

Encl: As above


(Rohit Anand)

Under Secretary to the Government of India

Information Sharing Protocol

1. Nodal Officer responsible for ensuring that reporting is done regularly, to be nominated by the Head of the Agency/Department. Name, designation & contact numbers to be provided.
2. All cases where offence is detected, irrespective of the nature of offence, which involves contravention of any economic statute, are to be shared within a week of such detection/adjudication (unless specifically mentioned in the attached annexure). It may be noted that even if any order by any agency is placed in the public domain/website, a copy still needs to be sent to CEIB.
3. In cases where inter agency ramifications noticed during course of investigation, that agency should be informed directly to save time (alongwith all supporting facts & figures) but invariably, a copy be enclosed to CEIB.
4. For the time being, sharing may be done through (Secure Information Exchange Meeting) SIEN or hard copy till the necessary secure message sharing platforms are put in place by CEIB.
5. So far as context of information is concerned, the primary details would be identity (such as PAN/PP No., IEC, GSTIN, CIN, DIN etc.) name, address of the entity, relevant statute, date of action, details of seizure and the modus operandi adopted to violate the statute. Care must be taken to see that the modus operandi adopted must be spelt out in great clarity, so that any inter-agency ramification is brought on record.

		Stage I	Stage II	Stage III	Stage IV
1	DRI	Seizure / Detection intimation Report (DRI-II) (within 15 days of booking and within 60 days in cases where sharing may affect investigation)	Show Cause Notice	Order-in-Original (within 15 days of receipt in DRI)	Prosecution / COFEPOSA details (within 15 days of receipt of information regarding filing of prosecution, complaint and serving of COFEPOSA detention order in DRI)
2	DGGSTI	Offence Report / Incident Report / Non-seizure Report (AE-II)	Show Cause Notice	Order-in-Original	Prosecution details
3	CBDT	Preliminary Search Reports/ Summary of Survey reports of Inv. Wing (within a week of receipt by CBDT)	Summary of Appraisal Report (within a week of receipt by CBDT)	Summary of Assessment Order (within a week of receipt by CBDT)	Summary of Appellate orders (within a week of receipt by CBDT) / Details of Prosecution filed/ Conviction/acquittal (within a week of receipt by CBDT)
4	SFIO	Receipt of order of investigation	Receipt of sanction for prosecution from MCA	After passing of judgement by the court/tribunal	
5	CBI	Case Registration / FIR/Search / Seizure/ Arrest relating to economic offences	Chargesheet	Adjudication	
6	ED	PMLA case registration/Search action under FEMA (within a month)	Attachment/ Seizure (within a month of search)	Complaint (within a month of action)	
		Registration of complaints (FEMA)	SCN (within a month of issue)	Adjudication (within a month of action)	
7	NIA	Case Registration / FIR/Search / Seizure/ Arrest relating to economic offences	Chargesheet	Adjudication	
8	NCB	Search / Seizure Reports	Investigation Report	Adjudication	
9	EOW (State Police)	Case Registration / FIR/Search / Seizure/ Arrest relating to economic offences	Chargesheet	Adjudication	
10	RBI	cases handled by QRT having fraudulent overtones.			
11	Banks	Complaints filed with CBI/ED/DRI in respect of frauds detected/NPAs and related information, such as Directors, assets etc.	Details of arrest made/assets confiscated	Launch of Prosecution	Conviction/ Acquittal etc.

12	FIU-IND	CTRs/STRs of entities/connected entities. (within a day or two of requisition by CEIB)			
13	SEBI	Orders passed by Chairman/Members/Settlement orders/Orders on insider trading/any other order having implication of economic offence	Prosecution cases/ Conviction cases both in CIS and non CIS Category.	Adjudication of Court/ Court orders	
14	DGFT	All penalty/recovery orders passed by subordinate offices and Development Commissioners of SEZs			
15	CBIC	Seizure / Detection intimation Report (within 15 days of booking and within 60 days in cases where sharing may affect investigation)	Show Cause Notice	Order-in-Original (within 15 days of receipt)	Prosecution / COFEPOSA details(within 15 days of receipt of information regarding filing of prosecution, complaint and serving of COFEPOSA detention order)