



भारतसरकार|GOVERNMENT OF INDIA | वलततततरालय|MINISTRY OF FINANCE | राजसववभललण|DEPARTMENT OF REVENUE

कदरीयअपरतयकषकरएव सीमाशलकवोरड

**CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**  
**परणालीएवआकडापरबधनकअपरमहानदलशककाकारयलय, बगलर**  
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**ADVISORY No. 11/2020**

**Sub: Roll out of Investigation Module – Phase-1**

Directorate General of Systems and Data Management, Bengaluru Zonal Unit has been given the mandate of development of Investigation (Enforcement) sub-module under the Dispute Settlement and Resolution (DSR) module of ACES-GST application. Directorate General of GST Intelligence - DGGI (then DGCEI) – CBIC is the Business owner of this sub module and a committee as formed by DGGI had submitted the business requirements for the Investigation sub-module. Accordingly, this sub-module has been developed in a staggered manner to cover the complete workflow covering all activities starting from initiation of a case on the basis of intelligence/information received by the department officers, till issuance of Investigation Report, including interception of goods in transit, prosecution and compounding offence and submission of reward proposal.

Relevant functionalities in this module have been integrated with the GSTN Common portal to reach and receive acknowledgements for the electronic communication between the department and the taxpayers.

This module has been designed keeping the current work flow in a distinct CBIC’s investigative Unit’s functions and to replace the manual and paper based environment with a digital mode. The digital database is designed to provide access (to officers in investigative units of executive formations and intelligence/investigative directorates) to the database of GST enforcement cases initiated against a GSTIN and its various stages, information about the taxpayers, modus operandi, generation of related reports, etc. on the click of a button.

The Investigation sub-module has been planned to be rolled out in a phased manner. **The first phase has been scheduled for roll out from 01.09.2020**, which provides the following features and functionalities for use;

1. Case initiation – New and Past GST Cases/ Replicate Case/ Add-Revoke Authorization
2. Inspection/ Search/ Summons/ Seizure/ Prohibition/ Release of goods

3. Arrest/ Bail provisions
4. Case Data/ View Closed case
5. Case Message/ Review/ Issue Instructions
6. Case Close
7. Case Transfer
8. Incident Report/ Offence Report
9. Remote Jurisdiction Task
10. Download Empty forms/ MO Circular

Apart from the above features, other general administrative features of Investigation module are also covered in the first phase of roll out. A detailed advisory on permission sets to be handled by the ACL admins, all the functionalities covered in this phase and the role matrix is annexed to this letter. The User Manual for this module provides the step by step guide to the officers, will be made available in the [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in) and also in the Antarang portal.

As per CBIC Circular No. 122/2019 dt. 05.11.2019, all communications to taxpayer should contain Document Identification Number (DIN). The DIN shall be generated from <http://www.cbicddm.gov.in> and the same can be entered in the DIN field in the Investigation module as against the respective forms, before approving the form to be communicated. A warning message will be displayed if the officer proceeds to approve the communication without DIN. However, document can be generated without entering DIN.

The field formations and directorates are requested to make use of this module and work on the functionalities available in module. Pr.ADGs/Pr.Commissioners and ADGs/Commissioners may direct the respective investigation units to complete uploading of the past GST cases (cases booked from 01.07.2017 till the module is rolled out) in this module, so that the MIS reports which would be rolled out shortly, will be an effective tool.

Difficulties faced if any in this module, may be immediately brought to the notice of this office by an email to [dgsystems-bengaluru@gov.in](mailto:dgsystems-bengaluru@gov.in) .

**(R. SRIRAM)**

Additional Director General

Encl. as above

To

1. The Pr.DG Systems and Data Management – New Delhi.
2. The Pr.DG GST Intelligence (DGGI) – New Delhi
3. The Pr.Chief Commissioners/ Chief Commissioners – All GST Zones.
4. The DGs – DGGI – Sub National Zones.
5. The PrADGs/ADGs – DGGI – Zones.

