

INTER OFFICE COMMUNICATION IN e-OFFICE

In e-Office, communication not specifically required to be sent in the physical mode may be dispatched, by any user, directly through e-Office. This can be done by using option 'Dispatch by Self', then clicking on 'Email Details', and then filling in email id of the receiver in 'To' field and of others in CC field. It may be advisable to add email of one's own section in CC field to have a record of the communications dispatched by the section from e-Office.

2. Communication dispatched in the above manner should be sent on the designated email id of the recipient. A list of designated email ids of CBIC is enclosed. A communication sent on designated email shall be deemed to have been received by the recipient. It is, therefore, responsibility of each office that email received on its designated email id is diarised and forwarded to the user concerned.
3. It is not advisable to repeat content of the communication in the 'Email Body' while dispatching a communication. It shall be sufficient if the sender gives some information, as per sample below to facilitate recognition of the sender.

Sir/Madam,

Please find attached herewith a letter (and its annexures, if any) on the subject above for information and necessary action. Reply, if any, may be sent only to the designated email id mentioned below.

With regards

(Name of Office)

Tel: ...; Designated Email: ...

4. It may be noted that communication dispatched through e-Office would be received from e-Office emails namely *noreply-cbic1@nic.in* and *noreply-cbic2@nic.in* for communication dispatched through Instance 1 and Instance 2, respectively. However, reply is not to be sent to these email ids but only to the email id of the concerned organisation.

DAK DIARISATION IN e-OFFICE¹

The term 'Dak' includes every type of written communication such as letter, telegram, inter-departmental note, file, fax, email, whether by post or otherwise, received in any office for its consideration.

1. Receipt of Dak

- i. All physical dak will be received in the Central Registry of the office concerned, or where no such arrangement exists, by the person assigned the responsibility to receive it. However, confidential/secret dak will be opened and diarised by the addressee or by their personal assistants. **No physical dak shall be sent to anyone for marking.**
- ii. Dak received on personal email may be forwarded to the designated email id of the office or diarised by the person himself.

2. Scanning of physical dak/ email, its insertion into the system & diarisation

I. Dak received in physical form

Dak received in physical form shall not be sent as such for marking. First, it shall be scanned [including the enclosures (if any)] & diarized into the system by the person who received the physical dak. In case the enclosures are missing, he shall take action telephonically or electronically to obtain the enclosures from the sender, preferably in the electronic form.

Where voluminous books, papers, etc. are sent as annexure, the sender may be requested to send a soft copy or indicate public website link from where the book, etc. may be downloaded.

The dak received in the physical form has to be first converted into electronic form. Thereafter, it can be diarised in the electronic form. Accordingly, in case of dak received in physical form, the following procedure may be followed: -

- a. A dated stamp of the office shall be put on the dak immediately on its receipt.

¹ Refer Central Secretariat Manual of e-OFFICE PROCEDURE, First Edition, Feb 2012 by the Department of Administrative Reforms and Public Grievances, Govt. of India

- b. After dak is stamped, it shall be scanned, diarized and sent through e-Office to the person to whom it is addressed or to the concerned functionary in accordance with the work Distribution Chart. In other cases, the personal staff shall scan it & diarize it for further directions.

In view of the requirement to scan the physical dak, while sending letters, only a website link/ URL may be provided, to save paper and scanning effort of the receiver.

II. Dak received through Email

The designated email id of an office should be the single point of contact for receipt of dak in electronic mode. **Email received shall not be printed for the purpose of marking.** In case of email, the following procedure may be followed: -

- a. The email will be diarised and sent to the officer to whom it is addressed.
 - b. In case the email contains attachments other than pdf such as word document, excel sheet, ppt etc., which may be required by the user for attaching to the efile without converting it into pdf, the email, besides being diarised in e-Office, may also be forwarded to the user's/section's email, after entering comments in 'Remarks' column in eOffice, that it has been sent to them. This will facilitate such attachments to be attached to an efile, in the same file format in which it is received.
- c. Print out of email should not be taken for diarizing it.

III. The application will automatically generate a Diary Number for every dak diarized. This diary number will be in seriatim. This Diary Number shall be record on the physical dak.

3. Storage of physical dak after scanning:

- i. After the diarization, the physical dak will be retained, in a folder, by the functionary who received it initially.

- ii. The dak will be kept chronologically. At periodical intervals, the folder will be stitched & kept safely by CRU in its custody, or in the Record Room, or as prescribed for a particular office.
- iii. If the dak received in physical form is required by a branch or section, it may be collected by them from CRU. In such a case, CRU shall keep a copy of the first page of the dak and shall take receipt on it before handing it over.

eSign in e-Office

The Central Board of Indirect Taxes and Customs (CBIC) has implemented e-Office in all its offices and the directorates for carrying out all their file work electronically. To enable users to sign electronic records, viz note sheet, dak or letter, on e-Office, e-Sign service has now been implemented. The purpose of this SOP is to bring about uniformity in use of this service and to guide and assist the users working on e-Office.

2. Accessing e-Office (from outside NIC network) involves a two-tier process- logging into webVPN and then into NIC's Parichay platform. Further, at each tier, there is two level authentication- password and OTP before one can work on e-Office. Therefore, a note sheet bearing name of the user, but not signature, may be considered sufficient as regards the identity of the person approving it.
3. Notwithstanding dual authentication, it may sometimes be advisable or even necessary to affix signatures while working on e-Office, which can be done by affixing electronic signatures by using eSign or DSC). For example, show cause notice/ adjudication order issued from efile may need to be signed using eSign/DSC. The SOP is being issued to lay down a uniform process for use of eSign in CBIC.
4. eSign has been made available in CBIC e-Office application for the purpose of authenticating an electronic record i.e., to electronically sign a letter, note sheet or any document on e-Office. DSC should be used as the primary method of affixing electronic signature and eSign may be used only to supplement DSC or by users who do not have DSC.
5. To enable a user to eSign, the following actions would be required to be taken-
 - i. The user should be assigned a role called 'ROLE_ESIGNER' by the EMD Manager.
 - ii. The user's Aadhaar No. should be mapped in the EMD.
 - iii. The user's mobile no., on which OTP will be sent by the service provider, should be registered for Aadhaar.
6. **How to use eSign-**
 - i. Click on 'eSign/ Custom Sign' button to facilitate the eSigning process. The Consent Form will be displayed. Click "I Agree" button to continue the eSigning process.
 - ii. Enter the Aadhaar No./Virtual ID and click 'Get OTP ' button. OTP will be received on the mobile number registered for Aadhaar.
 - iii. Enter the Aadhaar OTP and select the user consent check box and click on 'Submit' button.
 - iv. The note receipt/sheet/draft gets eSigned.

7. Option of Digital Signature Certificates (DSC) is available for those wishing to use the dongle-based electronic signature facility. DSC can be obtained from Certifying Authorities who have been granted a license to issue digital signature certificate under Section 24 of the IT Act, 2000. Their details are available on the website of the Ministry of Corporate Affairs <http://www.mca.gov.in> under the tab MCA Services – DSC Services – Acquire DSC.

A brief on e-sign and digital signature is annexed for ready reference.

ANNEXURE**1. Why to sign an electronic record: -**

In e-Office, note sheet, dak or draft letter cannot bear physical signatures. Signing becomes relevant where law provides that information or any other matter shall be authenticated by affixing the signature or that any document shall be signed or bear the signature of any person. Therefore, section 5 of the Information Technology Act, 2000 (as amended), provides for the authentication of electronic records by way of affixing electronic signatures such as DSC or eSign.

2. Some relevant provisions of the Information Technology Act, 2000 (as amended) are as under: -**Section 2: Definitions**

2. Definitions. — (1) *In this Act, unless the context otherwise requires,—*

(d) *“affixing electronic signature” with its grammatical variations and cognate expressions means adoption of any methodology or procedure by a person for the purpose of authenticating an electronic record by means of digital signature;*

(p) *“digital signature” means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of section 3;*

(q) *“Digital Signature Certificate” means a Digital Signature Certificate issued under sub-section (4) of section 35;*

[(ta) *“electronic signature” means authentication of any electronic record by a subscriber by means of the electronic technique specified in the Second Schedule and includes digital signature;*

(tb) *“Electronic Signature Certificate” means an Electronic Signature Certificate issued under section 35 and includes Digital Signature Certificate;]*

(r) *“electronic form” with reference to information, means any information generated, sent, received or stored in media, magnetic, optical, computer memory, microfilm, computer generated micro fiche or similar device;*

Section 5: Legal recognition of electronic signatures

“5. Legal recognition of electronic signatures. —Where any law provides that information or any other matter shall be authenticated by affixing the signature or any document shall be signed or bear the signature of any person, then, notwithstanding anything contained in such law, such requirement shall be deemed to

have been satisfied, if such information or matter is authenticated by means of electronic signature affixed in such manner as may be prescribed by the Central Government."

Thus, note sheet, letters, SCNs, PH Notices, OIOs, OIAs, Review Orders, summons, search warrant etc., that may be required by law to *be authenticated by affixing the signature or to be signed or bear the signature of a person*, may be electronically signed using either DSC or eSign.

3. What is eSign:-

eSign facilitates electronically signing a document by an Aadhaar holder using an online service. eSign is designed for applying electronic signature using authentication of signer through Aadhaar e-KYC service. This is an integrated service which facilitates issuing an Electronic Signature Certificate and performing signing of requested data by authenticating the Aadhaar holder. Aadhaar ID is mandatory for availing the eSign Service. This does not require hardware tokens for authentication.

The Government has introduced Electronic Signature or Electronic Authentication Technique and Procedure Rules, 2015 in which the technique known as "e-authentication technique using Aadhaar e-KYC services" has been introduced for facilitating the eSign Service.

4. Who provides eSign for CBIC's e-Office: -

The services of eSign have been obtained from C-DAC (Centre for Development of Advanced Computing), Pune. Although it is an organisation under the Ministry of Electronics and Information Technology (MeitY), Government of India, it's a paid service and is charged per signature applied every time it is used. **Hence, it is required to be used judiciously.**

5. Where eSign may be used: -

Some of the areas where eSign may be used are: -

- i. Communications sent to the taxpayer either by dispatching it directly through e-Office email or by downloading the signed communication and then sending it by official email. Such communications may include letters, SCNs, PH letters, OIOs, OIAs, summons, search warrant, etc.
- ii. For keeping signed copies of communications in *efile*, even if it is to be sent in physical mode (i.e., after taking print and affixing signature)-
 - a. Communications sent to the taxpayers,
 - b. SCNs, PH letters, OIOs, OIAs, summons, search warrant, etc.
 - c. Information provided under RTI /Order passed by First appellate Authority.
 - d. Standing Order//Public Notice/Trade Notice;
 - e. Office Order, Establishment Order etc.

- iii. For signing bills or sanction orders such as those for payment to advocates, vendors etc.
- iv. For signing any other document which needs to be validated in a court of law;
- v. On notes sheet, due to a legal requirement.

6. Where eSign may not be needed: -

eSign may not to be used for marking of dak, sending of files from one user to another, on note sheet or for internal communication within the department. **All electronic communication within the department, when dispatched through e-Office, shall be deemed to be a valid communication, even when not electronically signed.**

7. Use of DSC: -

All those who have DSC may digitally sign any communication at their discretion, as the cost involved is independent of the no. of digital signatures affixed. Therefore, users required to sign a large no. of communications, may procure DSC instead of using eSign, as DSC may be economical compared to eSign in such cases.

8. Validity of printed copy of a digitally signed electronic record: -

Electronically signed information or matter remains valid as long as it remains in 'electronic form'. When it is printed, physical signatures must be affixed. In case a signed electronic record is printed by a person, other than the person who authenticated it by affixing electronic signatures, it may be attested by the person who retrieves and prints it from e-Office.