

**Admn./1(1)10/ICAS/2024-25/25-26/145**  
**Office of the Pr. Chief Controller of Accounts**  
**Central Board of Indirect Taxes & Customs**  
**Audit Bhawan, 1<sup>st</sup> Floor, I.P. Estate,**  
**New Delhi-110 002**

Dated: 29.05.2026


**OFFICE MEMORANDUM**

**Subject: Arrangement of Link Officer in respect of Sh. Manish Raut, Sr. CA (HQR), CBIC, New Delhi during election duty - reg.**

In continuation of this office OM No. 1142 dated 19.03.2026 and OM No. 1145 dated 20.03.2026 & in view of the appointment of Sh. Manish Raut, Sr. CA (HQR), CBIC, New Delhi as Expenditure Observer for the General Elections to Legislative Assemblies of Assam, Kerala, Tamil Nadu, West Bengal & UT of Puducherry, 2026 and Bye-elections, 2026, the following arrangement is hereby made to ensure uninterrupted functioning of O/o Pr. CCA, CBIC, (HQR), all PAOs of North Zone and RTI/ CPGRAMS matters:

1. Sh. Vaibhav Chandrakant Ghalme, Sr. Controller of Accounts (West Zone), Mumbai is hereby designated as Link Officer for CA (HQR) & Zonal Head (North Zone) during the election duty period of Sh. Manish Raut w.e.f. 29.05.2026 to 05.06.2026 or till joining of Sh. Manish Raut, whichever is earlier.
2. Sh. Vaibhav Chandrakant Ghalme, Sr. CA shall be attached to Delhi HQ from 01.06.2026 to 05.06.2026.

This issues with the approval of the Pr. CCA, CBIC, New Delhi.

  
**(Shashi Kumar Bisht)**  
**Sr. Accounts Officer (Admn.I)**

**Copy for information and necessary action to:**

1. Sh. Vaibhav Chandrakant Ghalme, Sr. CA, CBIC(WZ), Mumbai
2. Sh. Manish Raut, Sr.CA (HQ), CBIC, New Delhi.
3. AAO (GST-IT & ARPIT), O/o Pr. CCA, CBIC, New Delhi for uploading the O.M. on ARPIT website.

**Copy for information to:**

1. Sr. P.S. to Pr. CCA, O/o Pr. CCA, CBIC, New Delhi.
2. P.S. to CCA, O/o Pr. CCA, CBIC, New Delhi.
3. P.A. to Sr. CA, O/o Pr. CCA, CBIC, New Delhi.
4. Master folder.

GST-IT/29  
29.05.26