



**F.No. C.14014/2/2013-Vig**

Government of India  
Ministry of Finance  
Department of Revenue  
(Vigilance Cell, North Block)

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New Delhi, the 22<sup>nd</sup> January 2013

**OFFICE MEMORANDUM**

Subject : Instruction regarding Preventive Vigilance

In the recent past, instances of some officers of the Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBEC) being subjected to searches/ investigations by Anti-Corruption Branch of the Central Bureau of Investigation (CBI) have been reported. Some complaints alleging misconduct, misdemeanor exhibited by Officers in their official conduct/ duties have also been received.

2. Incidents of this nature have the potential of eroding the confidence of the taxpaying community and public at large in the Department. I appreciate that misconduct of this nature is limited to only a few misguided officials. Therefore, it is incumbent upon the Department to act firmly and swiftly against such officers.

3. It is needless to emphasize that the Government Servants are expected to discharge their official functions with utmost devotion and integrity. The Government has laid down elaborate **dos** and **don'ts** governed by the Conduct Rules and it is expected that all officers abide by them scrupulously.

4. The Vigilance Wings of both the Boards have the prime responsibility to expeditiously conclude disciplinary proceedings in the case(s) of charged officers. While the innocent must be protected, those found indulging in gross misconduct must be subjected to strict punitive action as per extant rules/instructions expeditiously.

5. Preventive Vigilance is critical for any organization. Senior officers must regularly inspect the work of their subordinates. Periodical meetings with Taxpayers, Tax Bar, Chartered Accountants Association, Trade Associations etc. will serve as a good feed back mechanism. Personal counseling, especially of the younger officers is also a mode of correcting instances of inadvertent infringement of Conduct Rules etc.

6. The general reputation of an officer is also an important input for the Administration before taking a view about transfers/postings. The Administration Division in CBDT and CBEC and the field formations must be sensitized about the criticality of rotation of officers between sensitive and non-sensitive assignments. Besides facilitating exposure to all areas of work, this also prevents the possibility of officers developing any vested interest which in turn adversely impacts objective official functioning.

7. Our work environment must maintain Zero Tolerance towards malpractices and corruption. An onerous responsibility is cast on the Senior Officers to lead by example. It is expected that all the vulnerable areas will be secured effectively to eliminate any possible misuse, exploitation or unintended abuse. Not only is personal integrity necessary, it is incumbent upon the supervisory cadre to promote good and ethical behavior in their subordinate officers.

8. The CBDT and CBEC being the most important revenue garnering agencies of the Central Government, the revenue mobilization endeavour must be premised on the Departmental personnel exhibiting complete objectivity, integrity and sincerity in their conduct.

9. The Chief Commissioners/ Directors General are advised to sensitise the field formations suitably and reiterate the Government's resolve to provide a tax administration that is free of corruption, bias or favouritism.

  
( Sumit Bose )

Secretary to the Government of India

To,

- (i) All Chief Commissioners of CBDT/CBEC
- (ii) All DG/CC level officers of CBDT/CBEC
- (iii) DGIT(Vig), CBDT
- (iv) DG(Vig.), CBEC

Copy to -

- (i) The Chairman, CBDT
- (ii) The Chairman, CBEC
- (iii) All the members of the CBDT
- (iv) All the members of the CBEC

Copy to:-

- i) PS to FM
- ii) PS to MOS(R)