

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

....

INDUCTION MATERIAL

**NOTES ON THE FUNCTIONING OF VARIOUS
DIVISIONS IN THE DEPARTMENT OF REVENUE
MINISTRY OF FINANCE**

COMPILED BY
O & M Section

2019

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PART – I

LIST SHOWING THE NAMES OF THE FINANCE MINISTERS

Sl.No.	Year	Finance Minister Shri/Smt.	Sl.No.	Year	Finance Minister Shri/Smt.
1.	1947	Liaquat Ali Khan	20.	1987	Rajiv Gandhi, P.M.
2.	1947-49	R.K. Shanmukham Chetty	21.	1987-88	N.D. Tiwari
3.	1950-51	Dr. John Mathai	22.	1988-89	S.B. Chavan
4.	1951-57	Dr. C.D. Deshmukh	23.	1989-90	Madhu Dandavate
5.	1957-58	T.T. Krishnamachari	24.	1990-91	Yashwant Sinha
6.	1958-59	Jawahar Lal Nehru, P.M.	25.	1991-96	Dr. Manmohan Singh
7.	1959-64	Morarji R. Desai	26.	1996	Jaswant Singh
8.	1964-65	T.T. Krishnamachari	27.	1996-98	P. Chidambaram
9.	1966-67	Sachin Choudhury	28.	1998-02	Yashwant Sinha
10.	1967-69	Morarji R. Desai, Dy. P.M.	29.	2002-04	Jaswant Singh
11.	1969-70	Smt. Indira Gandhi, P.M.	30.	2004-08	P. Chidambaram
12.	1971-74	Y.B. Chavan	31.	2008	Dr. Manmohan Singh
13.	1975-77	C. Subramanian	32.	2008-12	Pranab Mukherjee
14.	1977-78	H.M. Patel	33.	20 12-14	P. Chidambaram
15.	1979	Charan Singh, Dy. P.M.	34.	May, 2014	Arun Jaitley
16.	1979	H.N. Bahuguna	35.	May, 2018	Piyush Goyal
17.	1980-82	R.Venkataraman	36.	August, 2018	Arun Jaitley
			37.	May, 2019	Ms. Nirmala Sitharaman
18.	1982-84	Pranab Mukherjee			
19.	1984-86	V.P. Singh			

LIST SHOWING THE NAMES OF THE MINISTERS OF STATE FOR FINANCE

Sl.No.	Year	Minister of State Shri/Smt.	Sl. No.	Year	Minister of State Shri/Smt.
1.	1952-53	Mahavir Tyagi	25.	1991-93	Rameshwar Thakur
2.	1954-57	Arun Chandra Guha	26.	1991-93	Dalbir Singh
3.	1955-57	Manilal C. Shah	27.	1991-93	Shanta Ram Potdukhe
4.	1958-62	B. Gopala Reddi	28.	1993-94	Dr. Abrar Ahmed
5.	1964-66	B. R. Bhagat	29.	1993-95	M. V. Chandrashekhara Murthy
6.	1967-68	K. C. Pant	30.	1995-96	Dr. Devi Prasad Pal
7.	1969	P.C. Sethi	31.	1996-97	M.P. Veerendra Kumar
8.	1970-71	V.C. Shukla	32.	1997-98	Satpalji Maharaj
9.	1972-75	K.R. Ganesh	33.	1998	R.K. Kumar
10.	1974-77	Pranab Mukherjee	34.	1998-99	K.M.R. Janarthanan
11.	1977-79	Satish Aggarwal	35.	1999	Balasaheb Vikhe Patil
12.	1977-79	Zulfikarulla	36.	1999-02	V.Dhananjaya Kumar
13.	1979	S. Gopal	37.	2000	G.N.Ramachandran
14.	1979	R.N. Mirdha	38.	2000-02	Ananth G.Geete
15.	1980-81	Jagannath Pahadia	39.	2002	Anatrao V. Adsul
16.	1980-81	S. S. Sisodia	40.	2003	Sripad Yeso Naik
17.	1980-82	Maganbhai Barot	41.	2004-09	S. Palanimanickam
18.	1982	S.B. Pattabhi Rama Rao	42.	2009-13	S. Palanimanickam
19.	1982-84	Janardhana Poojari	43.	2013-14	Jesu Das Seelam
20.	1984	S.M. Krishna	44.	May , 2014	Ms. Nirmala Sitharaman
21.	1986-89	B.K. Gadhvi	45.	Nov, 2014	Shri Jayant Sinha
22.	1987	Brahm Dutt	46.	July, 2016-17	Shri Santosh Kumar Gangwar
23.	1988-89	Ajit Panja	47.	Sept., 2017 May, 2019	Shri Shiv Pratap Shukla Shri Anurag Singh Thakur

24. 1989 Edwardo Faleiro

LIST SHOWING THE NAMES OF THE DEPUTY FINANCE MINISTERS

Sl.No.	Year	Deputy Minister Shri/Smt.	Sl.No.	Year	Deputy Minister Shri/Smt.
1.	1954-55	Manilal C. Shah	7.	1970-71	K.R. Ganesh
2.	1956-60	B. R. Bhagat	8.	1972-77	Smt. Sushila Rohtagi
3.	1957-64	Smt. Tarakeshwari Sinha	9.	1980	Maganbhai Barot
4.	1964-65	Rameshwar Sahu	10.	1981	Janardhana Poojari
5.	1965-66	L.N. Misra	11.	1990	Anil Shastri
6.	1968-69	Jagannath Pahadia	12.	1990	Digvijay Singh

LIST SHOWING THE NAMES OF SECRETARIES (REVENUE)

Sl.No.	Year	Secretary (Revenue) Shri/Smt.	Sl.No.	Year	Secretary (Revenue) Shri/Smt.
1.	1981-83	V.B.Easwaran	13.	1998-99	J.A. Chowdhury
2.	1983	Harbans Singh	14.	1999	P.G. Mankad
3.	1983-85	K.N. Singh	15.	2000-02	S. Narayan
4.	1985	V.K. Dhar	16.	2002	A.V. Singh
5.	1985-87	V.C. Pande	17.	2002-03	C.S.Rao
6.	1987-88	D. Bandyopadhyay	18.	2003-04	Smt.Vineeta Rai
7.	1988-89	N.K. Sengupta	19.	2004-07	K.M.Chandrasekhar
8.	1989-90	R.L. Misra	20.	2007-10	P.V.Bhide
9.	1990-91	P.K. Lahiri	21.	2010-11	Sunil Mitra
10.	1991-93	K.P. Geethakrishnan	22.	2011- 12	R.S. Gujral
11.	1993-96	M.R. Sivaraman	23.	2012- Mar 14	Sumit Bose
12.	1996-98	N.K. Singh	24.	April 2014	Sh Rajiv Takru
			25.	16 th Jun 2014	Shri Shaktikanta Das
			26.	31 st August'2015	Shri Hasmukh Adhia
			27.	December, 2018	Shri Ajay Bhushan Prasad Pandey

PART- II

FUNCTIONS AND STRUCTURE OF THE DEPARTMENT OF REVENUE

The Department of Revenue is mainly responsible for the following functions: -

1. All matters relating to levy and collection of Direct Taxes.
2. All matters relating to levy and collection of Indirect Taxes.
3. Investigation into economic offences and enforcement of economic laws.
4. Framing of policy for cultivation, export and fixation of price of Opium etc.
5. Prevention and combating abuse of Narcotic drugs and psychotropic substances and illicit traffic therein.
6. Enforcement of FEMA and recommendation of detention under COFEPOSA.
7. Work relating to forfeiture of property under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 and Narcotics Drugs and Psychotropic Substances Act, 1985.
8. Levy of taxes on sales in the course of inter-state trade or commerce.
9. Matters relating to consolidation/reduction/exemption from payment of Stamp duty under Indian Stamp Act, 1899.
10. Residual work of Gold Control
11. Matters relating to CESTAT.
12. Cadre Control of IRS (Group-A) and IRS (C&CE) (Group-A)
13. Goods and Services Tax Administration.
14. Work relating to the Financial Action Task Force (FATF) and related Inter-Ministrial Coordination.

The Department of Revenue administers the following Acts:-

1. Income Tax Act, 1961;
2. Wealth Tax Act, 1958;
3. Expenditure Tax Act, 1987;
4. Benami Transactions (Prohibition) Act, 1988;
5. Super Profits Act, 1963;
6. Companies (Profits) Sur-tax, Act, 1964;
7. Compulsory Deposit (Income Tax Payers) Scheme Act, 1974;
8. Chapter VII of Finance (No.2) Act, 2004 (Relating to Levy of Securities Transactions Tax);
9. Chapter V of Finance Act 1994 (relating to Service Tax);
10. Central Excise Act, 1944 and related matters;
11. Customs Act, 1962 and related matters;
12. Medicinal and Toilet Preparations (Excise Duties) Act, 1955;
13. Central Sales Tax Act, 1956;
14. Narcotics Drugs and Psychotropic Substances Act, 1985;

15. Prevention of illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988;
16. Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976;
17. Indian Stamp Act, 1899 (to the extent falling within jurisdiction of the Union);
18. Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974;
19. Foreign Exchange Management Act, 1999; and
20. Prevention of Money Laundering Act, 2002.
21. The Central Goods and Services Tax Act, 2017 (12 of 2017)

The administration of the Acts mentioned at Sl.Nos.3, 5, 6 and 7 is limited to the cases pertaining to the period when these laws were in force.

The Department looks after the matters relating to the above-mentioned Acts through the following attached/subordinate offices:

1. Commissionerates/ Directorates under Central Board of Indirect Taxes and Customs;
2. Commissionerates/ Directorates under Central Board of Direct Taxes;
3. Central Economic Intelligence Bureau.
4. Directorate of Enforcement;
5. Central Bureau of Narcotics;
6. Chief Controller of Factories
7. Appellate Tribunal (SAFEMA)
8. Income Tax Settlement Commission;
9. Customs and Central Excise Settlement Commission;
10. Customs, Excise and Service Tax Appellate Tribunal;
11. Authority for Advance Rulings for Income Tax;
12. Authority for Advance Rulings for Customs and Central Excise;
13. National Committee for Promotion of Social and Economic Welfare; and
14. Competent Authorities appointed under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 & Narcotic Drugs and Psychotropic Substances Act, 1985; and,
15. Finance Intelligence Unit, India (FIU-IND)
16. GST Council
17. TPRU – Tax Policy Research Unit
18. GST Appellate Tribunal (to be constituted)
19. National Anti Profiteering Authority
20. Adjudicating Authority under PMLA

Functions of the various Divisions/ Organizations in the Department of Revenue.

ADMINISTRATION DIVISION: All administrative matters of Department of Revenue. Maintenance of CR Dossiers of the staff and officers of the Secretariat proper of the Department and IRS (Group-A), IRS (Custom & Central Excise) (Group-A). Coordination work and work relating to translation of languages and implementation of Hindi.

STATE TAXES: Administration of sales tax laws (validation) Act, 1956, Central State Tax, State level Value Added Tax (VAT), Indian Stamp Act, 1989 etc.

NARCOTICS CONTROL DIVISION: Framing of licensing policy for cultivation of Opium poppy, production of opium and export and pricing of opium. Coordination of the working of Committee of Management and issues relating to UN and International Organizations. Administration of Narcotics Drugs and Psychotropic substances Act, 1985 (NDPS Act 1985) and NDPS Rules.

COMMITTEE OF MANAGEMENT: Administering the departmental undertakings viz. Govt. Opium and Alkaloid work Neemuch (M.P.) and Ghazipur, which are engaged in processing of raw opium for export purposes and also for extraction of alkaloids from opium, which are used by the Pharmaceutical industry.

REVISION APPLICATION UNIT: Work relating to revision applications filed against the orders of Commissioners of Customs (Appeals) and Commissioners of Central Excise (Appeals) and the cases filed before 11.10.1982 against CBEC.

INTEGRATED FINANCE UNIT: Tendering advice in all financial matters pertaining to Department of Revenue and the field formations under CBDT & CBIC. Deals with expenditure and financial proposals. Prepare expenditure budget for grants relating to Department of Revenue, Direct Taxes & Indirect Taxes.

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS: All matters relating to levy and collection of indirect taxes.

CENTRAL BOARD OF DIRECT TAXES: All matters relating to levy and collection of direct taxes.

COMPETENT AUTHORITY CELL: Administration of Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 and issues relating to Competent Authorities and Appellate Tribunal for Forfeited Property.

COMPETENT AUTHORITIES UNDER SAFEM (FOP) A AND NDPS ACT: Work relating to forfeiture of property under Smugglers and Foreign Exchange Manipulators (Forfeiture of property) Act, 1976 and Chapter VA of Narcotics Drugs and Psychotropic Substances Act, 1985.

APPELLATE TRIBUNAL FOR FOFEITED PROPERTY: Adjudication of appeals filed by persons against orders of forfeiture of properties passed by Competent Authorities under the SAFEM (FOP) Act, 1976 and Chapter V A of NDPS Act, 1985.

CUSTOMS, EXCISE, SERVICE TAX APPELLATE TRIBUNAL: Hearing appeals against the orders of Executive Commissioners and Commissioners (Appeals).

NATIONAL COMMITTEE FOR PROMOTION OF SOCIAL AND ECONOMIC WELFARE: Recommending projects of social and economic welfare to the Central Government for issuance of notification under section 35 AC of the Income Tax Act, 1961.

AUTHORITY FOR ADVANCE RULINGS: Giving advance rulings on a question of law or fact specified in an application filed by Non-Residents in relation to transaction, which has been undertaken or proposed to be undertaken by the applicant.

SETTLEMENT COMMISSION (CUSTOMS AND CENTRAL EXCISE): Settlement of applications filed by the assesseees under the Customs Act and Central Excise Act.

SETTLEMENT COMMISSION (IT/WT): Settlement of applications filed by the assesseees under the Income Tax Act, 1961 and the Wealth Tax Act, 1957.

CENTRAL ECONOMIC INTELLIGENCE BUREAU: Coordinating and strengthening of the intelligence gathering activities, the investigative efforts and enforcement action by various agencies concerned with investigation into economic offences and enforcement of economic laws.

ENFORCEMENT DIRECTORATE: Responsible for enforcement of the provision of Foreign Exchange Regulation Act. Recommending cases for detention under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974. Under Foreign Exchange Management Act, 1999, the Enforcement Directorate is mandated primarily as the investigation and adjudicating agency.

FINANCE INTELLIGENCE UNIT - INDIA: To coordinate and strengthen collection and sharing of financial intelligence through an effective national, regional and global network to combat money laundering and related crimes.

NATIONAL INSTITUTE OF PUBLIC FINANCE AND POLICY (NIPFP) : A premier Research Organisation, which provides research advisory and capacity building support on fiscal policy and inter-governmental finance at International and National level.

ADJUDICATING AUTHORITY UNDER PREVENTION OF MONEY LAUNDERING ACT, 2002 (PMLA)

APPELLATE TRIBUNAL UNDER PREVENTION OF MONEY LAUNDERING ACT, 2002 (PMLA)

**FINANCE MINISTER
MINISTER OF STATE (FINANCE)
SECRETARY (REVENUE)**

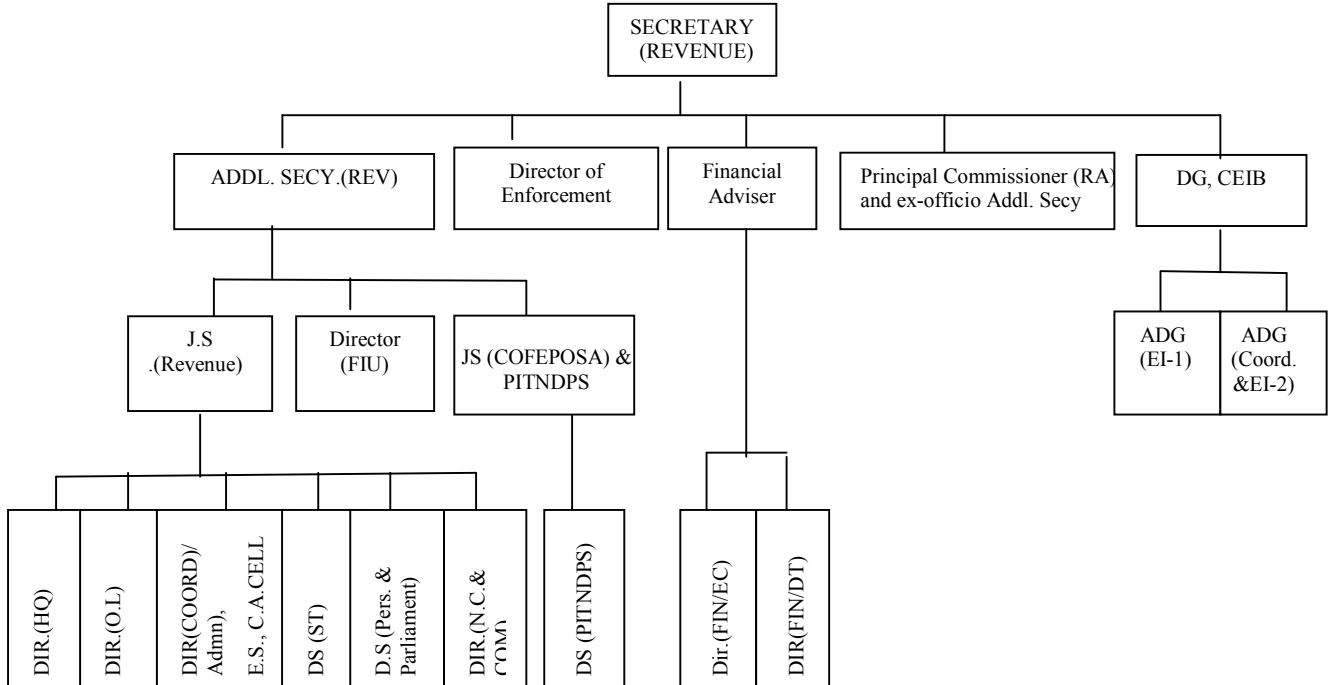
Chairman (CBDT)	Chairman (CBIC)	AS(R)
<p>Administration of all direct taxes enactments and rules made thereunder. For detailed execution the Board has under it the following attached and subordinate offices: -</p> <ol style="list-style-type: none"> 1. Chief Commissioner of Income Tax 2. Director General of Income Tax (Inv.) 3. Director General of Income Tax (Admn.) 4. Director General of Income Tax (Exmp.) 5. Director General of Income Tax (Training) 6. Additional Director General of Income Tax (Trgs) 7. Commissioner of Income Tax 8. Commissioner of Income Tax (Appeals) 9. Members Appropriate Authority 10. Directorate of Income Tax (IT) 11. Directorate of Income Tax (Audit) 12. Directorate of Income Tax (Recovery) 13. Directorate of Income Tax (Inv.) 14. Directorate of Income Tax (RSP&PR) 15. Directorate of Income Tax (Vig). 16. Directorate of Income Tax (Systems) 17. Directorate of Income Tax (Spl. Inv.) 18. Directorate of Income Tax (Exemption) 19. Directorate of Income Tax (O&MS) 20. Principal Chief Controller of Accounts. 	<p>Administration of all indirect taxes enactments and rules made thereunder. Entrusted with matters relating to Anti-Smuggling. For the performance of its administrative & Executive functions the Board is assisted by the following attached and subordinate offices: -</p> <ol style="list-style-type: none"> 1. Chief Commissioner of Customs 2. Chief Commissioner of Central Excise 3. Chief Commissioner of Customs & Central Excise 4. Commissioner of Central Excise 5. Commissioner of Central Excise (Judicial) 6. Commissioner of Customs 7. Commissioner of Customs (Judicial) 8. Commissioner of Customs (Preventive) 9. Commissioner of Customs & Central Excise 10. Commissioner of Customs & Central Excise (Appeals) 11. Directorate of Inspection: - <ol style="list-style-type: none"> i) Directorate General ii) Directors 12. Directorate of Revenue Intelligence: <ol style="list-style-type: none"> i) Directorate General ii) Directors 13. Directorate General of Central Excise Intelligence: <ol style="list-style-type: none"> i) Directorate General ii) Directors 14. National Academy of Customs, Excise & Narcotics: <ol style="list-style-type: none"> i) Directorate General ii) Directors 15. Directorate of Logistics – Director 16. Directorate of O&M Services - Director 17. Directorate of Data Management - Director 18. Directorate of Publicity & Public Relations. - Directors 19. Directorate of Systems: Director. 20. Directorate of Valuation: Director 21. Custom, Excise & Service Tax Appellate Tribunal <ol style="list-style-type: none"> i) Chief Departmental Representatives ii) Joint Chief Departmental Representatives. 22. Directorate of Vigilance, Commissioner (Vig.) 23. Commissioner (TRU). 24. Commissioner (Review) 25. Chief Chemist, Central Revenue Control Laboratory. 26. Principal Chief Controller of Accounts. 	<p>Besides administration of the Head quarters, the Addl. Secretary (R) is entrusted with the matters relating to the Money Laundering Act, the Indian Stamp Act, Central/State Taxes including CST, ED, VAT, Economic Security, Opium Wing and the implementation of Official Language Act and the Rules framed thereunder. The Department of Revenue (Main) has under its aegis the following bodies / organizations :-</p> <ol style="list-style-type: none"> 1. Settlement Commission (IT&WT) 2. Customs & Central Excise Settlement Commission 3. Offices of five Competent Authorities [SAFEM (FOP) Act, 1976 & NDPS Act, 1985] 4. Appellate Tribunal for Forfeited Property 5. Customs, Excise & Service Tax Appellate Tribunal (CESTAT) 6. Enforcement Directorate 7. Authority for Advance Ruling (IT) 8. Authority for Advance Ruling (Customs & Central Excise) 9. Finance Intelligence Unit (India) 10. National Institute of Public Finance & Policy (NIPFP) 11. Adjudicating authority under Prevention of Money Laundering Act, 2002 (PMLA) 12. Appellate Tribunal under Prevention of Money Laundering Act, 2002 (PMLA)

DG (CEIB)	F.A	Principal Commissioner (RA) and ex-officio Addl. Secy.	Narcotics Commissioner	Chief Controller of Opium & Alkaloid Factory
<p>Coordination & strengthening of the intelligence gathering activities the Investigative efforts and enforcement action by various agencies concerned with investigation into economic laws. The Bureau is responsible for maintaining liaison with the concerned departments and directorates both at the Central & State Govt. level, and in addition is responsible for the overall direction and the control of the Investigative agencies within the D/o Revenue itself. The Bureau is also responsible for the administration of COFEPOSA Act, 1974. As Head of Economic Intelligence Council, coordination amongst various enforcement agencies dealing with economic offences, functions include formulation of coordinated action plan against tax evaders and black money operators, suggest measures for dealing with various modus operandi adopted by them and advise Govt. on amendment of laws etc. for plugging loopholes.</p>	<p>All financial budget & expenditure matters relating to the Department Including the CBEC, CBDT & the field formations of the Department.</p>	<p>Revision Application under Customs Act, 1962 and Central Excise and Salt Tax, 1944 (other than cases covered by (CESTAT).</p>	<p>Superintendence & control over cultivation of opium poppy and production of opium and prevention of diversion of opium to illicit channels</p>	<p>Over all administration of the Government Opium and Alkaloid works undertaking at Ghazipur and Neemuch, export of opium and import of opiate drugs for medicinal use; sale of excise opium and opiate drugs to manufacturing chemists within the country.</p>

PART – III

Revenue Headquarters

ORGANISATION CHART OF DEPARTMENT OF REVENUE (HEADQUARTERS)



LEGEND	LEGEND	LEGEND
REV: Revenue	ADG (IT & Admn.): Addl. Director	ST: State Taxes
HQ: Head Quarter	General (Income Tax & Administration)	Dir: Director
ADDL.SECY: Additional Secretary	J.S. (COFEPOSA) & PITNDPS : Joint Secretary (Conservation of Foreign Exchange and Prevention of Smuggling Activities Act) , and Prevention of illicit Traffic in Narcotic Drugs and Psychotropic Substances Act.	D.S.: Deputy Secretary
DG, CEIB: Director General, Central Economic Intelligence Bureau.	R.A. : Revision Application.	PARL: Parliament
J.S. (Rev.): Joint Secretary (Revenue)		NC & COM: Narcotic Control & Committee of Management
ADG (CE) : Addl. Director General (Central Excise).		D.T. Direct Taxes
O.L.: Official Language		FIU : Finance Intelligence Unit - India
Coord.: Coordination		
E.S.: Economic Security		
C.A. Competent Authority Cell		

Department of Revenue
Wing-wise allocation of work

1. Joint Secretary (Revenue)

(a) Director (HQ)

Ad.I Section

List of Subjects:

1. Filling up of all posts of Under Secretary/Section Officer level in Department of Revenue including CEIB and their posting/transfer.
2. Filling up of ex-cadre/deputation posts of Under Secretary/Section Officer level and framing of recruitment rules thereof.
3. Furnishing of related information/reports etc.
4. Matters relating to SC/ST – Reports and returns.
5. New Group Insurance Scheme 1980, Repayment of Insurance money on death and accumulations in the saving fund on retirement.
6. Deputation/Delegation abroad of officers in the Revenue Headquarters including CBDT/CBEC.
7. Warrant of Precedence/sending list of officers of the Department for issue of invitation cards for Flag Hoisting Ceremony on 26th January/ 15 the August and also that for issuing invitation cards for Reception hosted by the President of India on 26th January/15 the August.
8. Furnishing of material to Parliament Section for incorporation in the Annual Report of the M/O Finance.
9. C.R. forms supply to all Gazetted Officers (Except PS/PPS).
10. Fixation of Pay and Grant of Increment, Deputation Duty Allowance, Special pay.
11. Grant of incentive for promoting small family.
12. Calculation of qualifying service and review of cases after completion of 30 years service.
13. Maintenance and updation of service records and issue of various kinds of certificate in this regard.
14. Change in HomeTown declaration
15. Preparation and Forwarding the list of all the Gazetted officers (except PS/PPS) who are due to retire within the next 24 - 30 months.
16. Grant of leave to all the Gazetted Officers (except PS/PPS) – Maintenance of EL/CL/HPL records in respect of all the Gazetted Officers (except PS/PPS).
17. Grant of LTC advance and entries in the service book regarding LTC claim in respect of all Gazetted Officers (except PS/PPS).
18. Grant of TA Advance to all Gazetted Officers (except PS/PPS).
19. Sanction for re-imbursement of Tuition fee to all Gazetted officers (except PS/PPS).
20. Vigilance cases of Group 'B' officers of the Department.
21. Intimation under CCS (Conduct) Rules, 1964 in respect of all Gazetted officers (except PS/PPS).
22. Intimation under AIS (Conduct) Rules 1968 in respect of all IAS officers working on the strength of Dept. of Revenue.
23. No objection certificate for personal foreign visit of all Gazetted officers (except PS/PPS).
24. No objection-cum-Identity certificate for issuance/ renewal of passport to all Gazetted officers (except PS/PPS).
25. Forwarding of applications for various posts in other Departments/Ministries/Organisations in respect of all Gazetted officers working on the strength of the Department (except PS/PPS).
26. Forwarding of applications of all officers borne on the strength of this department for the post of CVOs in various PSUs.
27. Grant of leave encashment at the time of availing LTC to all Gazetted officers (except PS/PPS).
28. Disciplinary cases of Under Secretaries and Section officers and equivalent posts.
29. Reward cases of IRS (C&CE)/(IT) officers and making necessary entries in their service book.
30. Various periodical reports/ returns to be sent to IWSU/ Coord Section of DoR and Cadre Section of Dept. of Expenditure.
31. Sending various information sought by CS Division of DoP&T from time to time in respect of CSS officers.

Ad. I (i) Section**List of Subjects:**

1. Filling up of all posts of Under Secretary/Section Officer level in Department of Revenue including CEIB and their posting/transfer.
2. Filling up of ex-cadre/deputation posts of Under Secretary/Section Officer level and framing of recruitment rules thereof.
3. Furnishing of related information/reports etc.
4. Matters relating to SC/ST – Reports and returns.
5. New Group Insurance Scheme 1980, Repayment of Insurance money on death and accumulations in the saving fund on retirement.
6. Deputation/Delegation abroad of officers in the Revenue Headquarters including CBDT/CBEC.
7. Warrant of Precedence/sending list of officers of the Department for issue of invitation cards for Flag Hoisting Ceremony on 26th January/ 15 the August and also that for issuing invitation cards for Reception hosted by the President of India on 26th January/15 the August.
8. Furnishing of material to Parliament Section for incorporation in the Annual Report of the M/O Finance.
9. C.R. forms supply to all Gazetted Officers (Except PS/PPS).
10. Fixation of Pay and Grant of Increment, Deputation Duty Allowance, Special pay.
11. Grant of incentive for promoting small family.
12. Calculation of qualifying service and review of cases after completion of 30 years service.
13. Maintenance and updation of service records and issue of various kinds of certificate in this regard.
14. Change in HomeTown declaration
15. Preparation and Forwarding the list of all the Gazetted officers (except PS/PPS) who are due to retire within the next 24 - 30 months.
16. Grant of leave to all the Gazetted Officers (except PS/PPS) – Maintenance of EL/CL/HPL records in respect of all the Gazetted Officers (except PS/PPS).
17. Grant of LTC advance and entries in the service book regarding LTC claim in respect of all Gazetted Officers (except PS/PPS).
18. Grant of TA Advance to all Gazetted Officers (except PS/PPS).
19. Sanction for re-imburement of Tuition fee to all Gazetted officers (except PS/PPS).
20. Vigilance cases of Group 'B' officers of the Department.
21. Intimation under CCS (Conduct) Rules, 1964 in respect of all Gazetted officers (except PS/PPS).
22. Intimation under AIS (Conduct) Rules 1968 in respect of all IAS officers working on the strength of Dept. of Revenue.
23. No objection certificate for personal foreign visit of all Gazetted officers (except PS/PPS).
24. No objection-cum-Identity certificate for issuance/ renewal of passport to all Gazetted officers (except PS/PPS).
25. Forwarding of applications for various posts in other Departments/Ministries/Organisations in respect of all Gazetted officers working on the strength of the Department (except PS/PPS).
26. Forwarding of applications of all officers borne on the strength of this department for the post of CVOs in various PSUs.
27. Grant of leave encashment at the time of availing LTC to all Gazetted officers (except PS/PPS).
28. Disciplinary cases of Under Secretaries and Section officers and equivalent posts.
29. Reward cases of IRS (C&CE)/(IT) officers and making necessary entries in their service book.
30. Various periodical reports/ returns to be sent to IWSU/ Coord Section of DoR and Cadre Section of Dept. of Expenditure.
31. Sending various information sought by CS Division of DoP&T from time to time in respect of CSS officers.

Ad. (E.D.)**List of Subjects:**

The following matters in respect of Directorate of Enforcement.

1. Creation/continuance of posts.
2. Framing/amendment of Recruitment Rules

3. Disciplinary matters.
4. Complaints received from various sources against the officers/staff of the said organization.
5. Court cases pertaining to service matters.
6. Representations regarding seniority, promotion etc.
7. Deputation of officers abroad.
8. Engagement of Advocates and other connected matters.
9. Matters relating to accommodation, telephones, provision of vehicles and other infrastructure.
10. Parliament Question/ Parliament Assurances
11. Filling up the post of Special Director, Additional Director, Deputy Director (Deputation & Promotion), Assistant Director, Grade-I (Deputation & Promotion), Additional Director (Prosecution), Deputy Legal Adviser & Assistant Legal Adviser in ED.
12. Letter of requests under PMLA, 2002.

Economic Security Cell

List of Subjects:

The E. S. Cell which was created in March, 2004 is dealing with following matters:-

1. Coordination work relating to investigation and enforcement agencies, such as Directorate of Revenue Intelligence, Directorate of Enforcement, Directorate of Inspection, Income Tax Investigation.
2. Coordination between the Department of Revenue and Economic Offences Wing of CBDT and other agencies like the Company Law Department.
3. Implementation of recommendations made by the Group of Ministers/various Committees etc. relating to economic security matters.
4. Matters relating to foreign organizations such as Asia/Pacific Group on Money Laundering, EGMONT Group etc.
5. Matters relating to Economic Intelligence Council, Regional. Economic Intelligence Council etc.
6. Administration/amendments of Prevention of Money Laundering Act.

In addition, the organizations shown below are administratively controlled by E.S. Cell:-

- i. Financial Intelligence Unit-India.
- ii. Adjudicating Authority under the Prevention of Money-laundering Act.
- iii. The Cell is handling the following matters of these organizations:-
- iv. Creation/continuance of posts.
- v. Framing/amendment of Recruitment Rules.
- vi. Deputation of officers abroad.
- vii. Matters relating to accommodation, telephones, provision of vehicles and other infrastructure.
- viii. Financial sanctions on related issues.
- ix. Parliament Questions.

(b) Deputy Secretary (Admn.)

AD.I (A) Section

List of Subjects:

1. All establishment matters pertaining to PPSs/ PSs/PAs/Stenographers Grade 'D' and Group 'C' Staff of the Department.
2. Court Cases pertaining to staff/ officers under administrative control of Ad.IA Section.
3. Matters relating to:
 - i. Children Educational Allowance to CSSS officers and MTS of the Department.
 - ii. Forwarding of Applications for outside jobs in respect of CSSS officers and MTS.
 - iii. Preparation of Panel of Invigilators /Invigilation duty.
 - iv. Training Programme in India and abroad of all officers and staff in the Department.
 - v. Grant of Budget Honorarium to Officers/Staff of the Department.

- vi. T. A. etc to non-official members of Advisory Committees.
- vii. Central Secretariat Library and Finance Library - Membership and issue of 'No Demand Certificates' to all officers and staff in the Department.
- viii. Payment of Fees to Counsels etc. engaged by Department.
- 4. All work regarding issue of sanctions under Head "Hospitality".
- 5. Medical Reimbursement Claims of all officials under the Administrative Control of Ad.IA Section and S.Os.
- 6. All work regarding issue of sanctions under the Head "Advertising & Publicity".
- 7. All work regarding issue of sanctions pertaining to Publication & Printing of Notifications issued by the Department of Revenue.
- 8. All work regarding issue of sanction pertaining to the Grant of Awards/incentives for the progressive use of Hindi.
- 9. All work regarding issue of sanctions of Tour TA of all officials under the Administrative Control of Ad. IA Section.
- 10. Issue of sanctions for payment of annual contribution to the Customs Cooperation Council, Brussels and other international agencies.
- 11. Re-verification of character and antecedents of staff/officers under administrative control of Ad.IA Section engaged in Top Secret/ Secret work pertaining to Annual Budget.
- 12. Appointment of Security Officer/Assistant Security Officer
- 13. Matters regarding cases of loss of documents and fix responsibilities.
- 14. Forwarding of applications of male Muslim officers/officials (Government employees only) to MEA for temporary deputation to Consulate General of India, Jeddah, Saudi Arabia as Assistant Haj Officers and Haj Assistants for Haj.
- 16. Forwarding of applications of officers for appointment as liaison officers for Kailash Mansarovar Yatra to MEA.
- 17. Matters relating to Departmental Council of Ministry of Finance under JCM.
- 18. Matters relating to canteen/Tiffin Rooms.
- 19. Independence Day/Republic Day Celebrations - Issue of Invitation Cards.
- 20. Personnel and service matter of staff/ officers under the Administrative control of Ad.IA section.
- 21. Parliament Questions relating to the above subjects.

Ad. I (B) Section

List of Subjects:

- 1. Filling up of Group B (Non-Gazetted) and Group C posts including Staff Car Drivers (except stenographers).
- 2. Issue of Transfer/Posting orders.
- 3. Preparation/Commutation of pension papers of staff under its control.
- 4. Supply of C.R. forms to all the above mentioned officials.
- 5. Fixation of Pay and Grant of Increments, Special Pay, Personal Pay etc.
- 6. Grant of Incentive for promoting small family.
- 7. Grant of Incentive under Hindi teaching Scheme.
- 8. Sanctioning of GPF Advances & withdrawals of all Officers and staff of Department of Revenue (HQ).
- 9. Medical Reimbursement claims of all officials of the Department (except SCD, Peons, Stenos, P.P.Ss, S.Os and Assistant Directors (OL)).
- 10. All kinds of loans and advances like House Building Advance, Motor Car Advance, Motor Cycle/Scooter Advance, Computer Advance, Festival Advance etc.in respect of all officers and staff of Department of Revenue (HQ).
- 11. Matters relating to CGHS Scheme of all officers and staff of Department of Revenue (HQ), like:-
 - (a) Issue of CGHS cards to all Officers and Staff of Department of Revenue (HQ).
 - (b) Change of address/ change of dispensary.
 - (c) Addition/deletion of names in CGHS cards.
 - (d) Issue of temporary/ duplicate CGHS cards.
 - (e) Issue of 'no Demand Certificate'.
- 12. Sanction of LTC advance and verification of LTC bills of Gr.B (Non-Gazetted) and Gr.C posts including Ex-Cadre (except stenographers).

13. Vigilance cases of Gr.B (Non-Gazetted) and Gr.C posts including Ex-Cadre (except stenographers, MTS).
14. Maintenance of service records.
15. Forwarding the list of officers who are due to retire within the next 24-30 months.
16. Sanction of leave.
17. Forwarding of application for bi-monthly Typewriting Test.
18. Forwarding of application for Inter-departmental transfers.
19. Forwarding of application for outside jobs/deputation posts.
20. Forwarding of application for Departmental Examination.
21. Yearly, half- yearly, quarterly and monthly reports & returns.
22. Deputing Polling parties for Elections and Bye-elections.
23. Change of HomeTown declarations.
24. Calculation of qualifying service and review of cases after completion of 30 years of service.
25. Filling up of ex-cadre posts of Group B&C and establishment matters pertaining to them.
26. Parliament Questions relating to the above subjects.
27. Sanction of Tuition Fees of Gr.B (Non-Gazetted) and Gr.C posts including Ex-Cadre (except stenographers, MTS).
28. Formation of Screening Committee for ACP and grant of ACP of officials under administrative control of Ad.IB section.
29. Database updation of Assistants, UDCs, LDCs and Ex-Cadre and maintaining database updation of vigilance cases.
30. Preparation and maintenance of e-service books.
31. Administration of e-office of staff under the purview of Ad.IB Section.
32. Transfer/posting and administrative work relating to DEOs deployed in the Department on contractual basis.

Ad. IC(AAR) Section

List of Subjects:

1. All administrative matters concerning the following offices under the Department of Revenue:-
2. Income-Tax Settlement Commission. All matters concerning the office except appointment of the Chairman, Vice-Chairman and Members, which is handled by Ad.I section.
4. Customs & Central Excise Settlement Commission. All matters concerning the office except appointment of Chairman, Vice-chairman and Members which is handled by Ad.I Section.
6. Authority for Advanced Rulings. All matters concerning the office except appointment of the Chairman and Members, which is handled by the Ad.I Section.
7. The matters relating to the release of the grant-in-aid to the National Institute of Public Finance & Policy and various other administrative matters concerning the Institute.

Ad.IC(CESTAT) Section

List of Subjects:

Administrative matters including selection and appointment to the post of Member (Judicial), Member (Technical) and President of CESTAT.

RTI Cell

List of Subjects:

1. Receipt of all RTI Applications alongwith the Indian Postal Order/ Demand Draft/ Cash as well as the Appeals concerning to the Department of Revenue.
2. Receipt of all transferred RTI applications from different Ministries/ Departments concerning to the subject of Department of Revenue.
3. To transfer RTI applications to different Ministries/ Departments as well as the field formations of CBIC/ CBDT (if the subject pertains to them).

4. To deposit the IPO's/DD's/Cash in cash Branch of Department of Revenue.
5. Coordination among the CPIO's of HQ/CBIC/CBDT for the RTI Applications.

Competent Authority Cell

List of subjects:

1. All matters relating to administration of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.
2. All matters relating to forfeiture of illegally acquired properties, done by CAs under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 and Chapter V-A of Narcotics Drugs and Psychotropic Substances Act, 1985 and court cases involving challenge to provisions of the said Acts.
3. Administrative and policy matters relating to the four offices of the Competent Authorities; filling up of all Groups 'A' posts in CA Offices.
4. To assist the offices of the Competent Authorities in conducting their cases in the Supreme Court of India and to assist the offices of Competent Authorities (except C.A., New Delhi) in conducting their cases in High Court of Delhi.
5. Administrative matters relating to Appellate Tribunal (under SAFEMA) except appointment of the Chairman and Members which is handled by Ad.I Section.
6. Parliament Questions regarding Competent Authorities and Appellate Tribunal (under SEFEMA).

(c) Deputy Secretary (Pers.)

O & M Section

List of Subjects:

1. O & M Functions
2. Records Management:
 - (a) Ensuring preparation and review of record retention schedules concerning substantive functions of the Ministry/Department by the concerned Sections and furnishing guidance therefore as necessary.
 - (b) Scrutiny of monthly reports of arrears relating to recording, indexing, weeding etc of files and suggesting remedial action required.
3. O & M Inspection
 - (a) Drawing up of programme of inspection of Sections.
 - (b) Scrutiny of inspection reports to locate more common or serious defects with a view to suggesting appropriate/remedial action and/or reporting to the Department of Administrative Reforms as necessary.
4. Monthly statement of cases pending disposal for over a month.
5. Fortnightly statement of letters/communications received from Ministers/MPs/VIPs etc.
6. Manual of Office Procedure, amendments to, interpretation regarding.
7. Liaison with the Department of Administrative Reforms and Public Grievances in the matters of annual review of reports and returns.
8. Overseeing prompt compilation and manualization of administrative orders and instructions by the Sections concerned.
9. Overseeing implementation of SIU reports and liaison with Staff Inspection Unit.
10. Preparation of Organizational Chart of the Department and Preparation and issue of Induction Material periodically.
11. Computerization in the aforesaid areas.

Personnel Section (Hqrs.)

List of Subjects

1. Maintenance of APARs of Group "B" and Group "C"/officials under the Revenue (HQ)
2. Maintenance of APARs of Chief Commissioner and above level officers of Central Board of Direct Taxes (CBDT) and Central Board of Indirect Taxes and Customs (CBIC).

3. Maintenance of IPRs of Group 'B' and Group "C" officers / officials under Revenue (HQ).
4. Maintenance of IPRs of Chief Commissioner and above level Officers of Central Board of Direct Taxes (CBDT) and Central Board of Indirect Taxes and Customs (CBIC).
5. Forwarding IPRs of Group "A" Officers under Revenue (HQ) to their respective Cadre Controlling Authorities.
6. Communication / Disclosure of APARs to the concerned officers / officials.
7. Dealing with Representations/ received, if any, against adverse remarks / grading in APARs.
8. Forwarding the APARs of Group "A" Officers under Revenue (HQ) to their respective Cadre Controlling Authorities.
9. Furnishing of complete CR Dossiers/APARs to the various authorities requiring them for various administrative purposes.
10. Processing of proposals for Empanelment of Indian Revenue Service (IRS) Officers of CBDT and CBIC for the post of Additional Secretary and Secretary at the Centre in various Ministries / Departments.

Vigilance Cell (HQ)

List of Subjects

1. Examination / process of Vigilance complaints received against Group "A" officers under Revenue (HQ) and attached / subordinate offices i.e. CESTAT, C&CE Settlement Commission, Income Tax Settlement Commission, ATRP, AAR and Competent Authority.
2. Processing of vigilance/Disciplinary cases relating to Group "A" officers under Revenue (HQ) and attached / subordinate offices i.e. CESTAT, C&CE Settlement Commission, Income Tax Settlement Commission, ATRP, AAR and Competent Authority.
3. Submission of Annual Report of CVOs to CVC after compiling the inputs received from all concerned offices.
4. Dealing with work relating to Annual Sectoral Review Meeting of CVC with CVO.
5. Processing the requests for grant of Vigilance clearance in r/o all the Group 'A' officers under Revenue (HQ).
6. Processing of cases pending for sanction of prosecution in r/o Group "A" Officers under Revenue HQ and furnishing updated status to DoPT & Cabinet Secretariat.
7. Monitoring of cases pending for sanction of prosecution relating to CBDT and CBIC.
8. Updating data on probity portal of DoPT in r/o Revenue (HQ).

Coordination Section

List of Subjects

1. Parliament Questions on Administrative matters requiring coordination among CBIC, CBDT & Hqs.
2. Assurances given by other Ministries/Departments on Administrative matters requiring coordination among CBIC, CBDT & Hqs.
3. Coordination and compilation of information in r/o specified National awards such as Padma Awards etc.
4. References received from PMO, Cabinet Sectt., Ministry of Home Affairs, D/o Expenditure etc. on various miscellaneous issues.
5. Welfare work for women staff in D/o Revenue, Setting up of a Complaint Cell for redressal of grievances of women.
6. VIP references requiring coordination of Boards/Divisions/Offices in the Department.
7. Issues relating to Welfare of SCs/STs/OBCs & Minorities - References received from Commission/DOPT.
8. Circulation of Orders/Instructions/Rules received from various Ministries/ Departments.
9. Welfare/Sports matters of Department of Revenue (Grants-in-aid to C.R.S.B. & Recreation Club of Department of Revenue).
10. Assistance to various Sections in the Department in recording and indexing.

11. Annual Statement regarding recruitment of OBCs/SCs/STs/Minorities and Physically Handicapped persons in the Government Services and Annual RTI Statement.

Technical Coordination Section

List of Subjects:

1. All technical matters (including VIP references) involving coordination between CBDT and CBIC.
2. Parliament Questions involving coordination between CBDT and CBIC.
3. Cabinet Notes; CCEA's Notes; CoS Notes; CCA Note; MoUs; Draft Agreements, etc. involving coordination between CBDT & CBIC.
4. Matters related to Budget Announcement involving coordination between CBDT and CBIC.
5. Technical matters referred to Additional Secretary (Admn.) by Secretary Revenue for processing.
6. Convening and follow-up on the Co-ordination Meetings chaired by RS on tax issues involving direct and indirect tax.
7. Preparation of Monthly Report on significant events of the Department of Revenue.
8. Preparation of Monthly Cabinet Summary in respect of activities of the Department of Revenue.
9. Preparation of monthly report on important issues / developments of Department of Revenue to be uploaded on e-samiksha.

Parliament Cell

List of Subjects:

1. To coordinate work relating to Parliament Questions to be answered by Department of Revenue in Lok Sabha/ Rajya Sabha.
2. To send advance notices as also printed versions of admitted Parliament Questions to Divisions concerned;
3. To collect, consolidate and forward fair copies of the Replies to Parliament Questions to Lok Sabha/ Rajya Sabha Secretariat, PIB, etc. on the days previous to Question days
4. To circulate daily business of Lok Sabha/ Rajya Sabha during the sessions to officers concerned;
5. To circulate Parliamentary Committees Reports to the Divisions concerned, collect action taken replies from them and forward the same Lok Sabha/ Rajya Sabha Secretariat.
6. To collect status report on implementation of recommendations of Standing Committee on Finance relating to Department of Revenue, for statement to be made in Parliament by Finance Minister under Direction 73A of the "Directions of Speaker".
7. To forward Calling Attention Notices, Private Members' Bills and other Parliamentary papers to the Divisions concerned for further action.
8. To collect legislative and non-legislative proposals from all Divisions of the Department and to forward the same to Ministry of Parliamentary Affairs or inclusion in the Govt. Business of the ensuing session.
9. To forward Matters raised by MPs under Rule 377 in Lok Sabha and Special Mentions made in Rajya Sabha, to the Divisions concerned for replying to MPs concerned;
10. To collect materials from all Divisions of the Department on important issues likely to be raised in Parliament and forward to the PMO;
11. To arrange for laying of notifications and statutory orders issued by the Department on the Tables of both Houses of Parliament;
12. To send the information regarding Parliament Assurances to the concerned and monitor fulfillment of the Assurances.
13. To arrange for official gallery passes/entry passes for the officers of Department of Revenue visiting Parliament during session;
14. To circulate important instructions received from Lok Sabha/Rajya Sabha Secretariat and Ministry of Parliamentary affairs, from time to time; and,
15. To collect the materials from all Divisions of the Department of Revenue for incorporation in the Annual Report of Ministry of Finance and consolidated material to Deptt of Economic Affairs.

(d) Director (NC)**Cash Section****List of Subjects:**

1. Receipt & Disbursement of Pay and Allowances.
2. Preparation of Pay Bills of gazetted and non-gazetted staff of Department of Revenue.
3. Preparation of Bills and maintenance of accounts of G.P.F. Advance/Final Withdrawal, House
4. Building Advance, Motor Cycle/ Scooter Advance, Festival Advance & Fan Advance etc
5. T.A. and LTC Bills and daily wages bills.
6. All Contingency bills.
7. Preparation of Budget Estimates and matter relating to reconciliation of Accounts. Replies to Audit objections concerned with Cash -Section.
8. Maintenance of expenditure registers for regulating and controlling of expenditure in respect of Deptt. of Revenue (Hqr) proper. Monthly/Quarterly report of expenditure to be sent to IFU/CCA/Director (Admn).
9. Maintenance of Accounts of long term Advance/Loans to Gazetted and Non-Gazetted staff of the Department.
10. Parliament Questions relating to the above subjects.

R&I (R) Section**Lists of Subjects:**

1. Receipt of ordinary postal dak and speed post dak thrice a day.
2. Receipt of registered dak once a day.
3. Receipt of Secret/Confidential dak, telegram/telex and courier dak throughout the day.
4. Receipt of Orders/Notices from various Courts and local dak from other Ministries and Deptts throughout the day.
5. Receipt of personal dak from different parties.
6. Sorting of the above mentioned dak, name-wise, designation-wise, opening of dak, stamping of dak, diarising of registered dak, U.O letters, files secret/confidential letters, Court Cases, personal dak, telegrams etc., placing it in the dak pads for different sections and officers of the whole department and their distribution by the close of the office timings.

R&I (D) Section**Lists of Subjects:**

1. Dispatch of:
 - a. Letters/Parcels-ordinary, registered/unregistered and speed post letters received from all officers / sections in this Department, by post.
 - b. Departmental dak /files to all Ministries/ Departments through dak messengers and through hand delivery locally.
 - c. Circulars to all CITs/CCEs/Chambers and other lower formations by post or by messenger.
2. Distribution of circulars/dak/files etc. to all Officers/Sections of this Department.
3. Cyclostyling of the stenciling work of the Department.
4. Night Duty Work:
 - (i) Receiving dak from other Ministries/Departments for urgent delivery to departmental officers.
 - (ii) Dispatch of Immediate, out-to-day letters/circulars and Telegrams.
 - (iii) Dispatch of registered letters through Parliament Street Post Office/C.T.O. when received after office hours.
 - (iv) Issuing telegrams;
 - (v) Maintenance of a Diary for telegrams received after Office hours to be handed over to R&I(R) next morning when office opens.
 - (vi) Opening and closing of doors and looking after key-board after office hours.
 - (vii) Maintenance of Stamp Account for Postal dak issued.

General Administration Section

List of Subjects:

1. Caretaking job of the Rooms occupied by the Department of Revenue in North Block, Jeevan Deep Building and RFA Barracks, Church Road, Hudco Vaishala Building.
2. Accommodation requirements.
3. Purchase, issue and Maintenance of Furniture
4. Purchase, issue and maintenance of Coir Mats, Curtains, Carpets, Doormats, Wall Paintings and Towels.
5. Purchase, issue and maintenance of Computers, Photocopying machines, Electronic typewriters, Manual Typewriters, Calculators, Wall Clocks, Paper shredders and Duplicating Machines etc.
6. Procurement and issue of Stationery and Sundry items for the Department of Revenue.
7. Purchase, issue and Maintenance of Electric Items such as Air- conditioners, Room Coolers, Fans, Heaters, Blowers, Table lamps UPS, Inverters etc.
8. Hiring of Desert Coolers and Room Coolers.
9. Installation of Telephone and Intercom, payment of bills relating to telephone, telex and teleprinters.
10. Purchase and issue of telephone instruments from ITI, purchase, issue and maintenance of FAX and Auto-dialers.
11. Purchase, issue and maintenance of Staff Cars/Three Wheeler Scooters.
12. Temporary & Photo Identity Cards. Issue of No-Demand Certificates.
13. Allotment, Change of Accommodation and other related Correspondence with the Directorate of Estates.
14. Name Plates & Rubber Stamps.
15. Binding and Printing.
16. Arrangement of Conferences/Meetings and provision of refreshment items to Official Meetings.
17. Purchase and issue of liveries (including Rain Coats, Umbrella) for Staff Car Drivers and Group 'D' employees.
18. Purchase, issue and Maintenance of cycles.
19. Railway Consignment and Air Consignment.
20. Economy in expenditure in general, paper, stationery in particular & reviewing of printing requirements of Ministry/ Department and conveying them to C.C.P. & S
21. Regular Office Inspection & ensuring cleanliness in office.
22. Checking of uniforms of Class IV Staff.
23. Distribution of diaries and calendars to all Officers/Sections of the Department of Revenue.
24. Issue of car parking labels.
25. Coordination with the representatives of M/s Balmer Lawrie and Co. Ltd. For settlement of bills etc.
26. Contacting M/s Balmer Lawrie to quote competitive rates for tickets.

Computer Cell (Hqrs.)

List of Subjects:

1. Computerization of the Secretariat of the Department of Revenue.
2. Organizing basic training in Computers, Cyber and IT Security for officers and staff of the Department.
3. Content management of the Website of the Department of Revenue.
4. Assessing the requirements of hardware and software of the Department (excluding procurement, supply, maintenance etc.).
5. Drafting and circulation of minutes of the meetings of Empowered Committee(on Computerization of CBEC and CBDT) held by Revenue Secretary.
6. Implementation of decisions regarding Computerization of the Department taken by the Empowered Committee on IT of Ministry of Finance.
7. Any other related matter.

N.C. I Section

List of Subjects:

1. Framing of general Licensing Conditions and follow up action relating to opium poppy.
2. Notifying tracts for cultivation of opium poppy in pursuance of General Licensing Conditions.
3. Matters relating to poppy straw & poppy seeds.
4. Fixation of procurement price of opium payable to poppy cultivators.
5. Matters relating to licit cultivation of opium poppy.
6. Appointment of SPPs in various courts to handle NDPS cases of Central Bureau of Narcotics/ Chief Controller of Factories.
7. Court cases of CBN in Supreme Court arising out of NDPS Act.
8. Representations from poppy cultivators.
9. Furnishing of material relating to production and export of opium for Annual Report of the Ministry of Finance.
10. VIP References and Parliament Questions on the matters relating to opium Licensing Order, appointment of SPPs etc.
11. Proposals of CBN/ CCF for purchase of vehicles and purchase/ hire of land/ building etc.
12. Opening of new offices under CBN.
13. Audit paras relating to CBN.
14. Administering and managing overall functioning of the departmental undertakings viz. Govt. opium & Alkaloid Works at Neemuch (M.P.) and Ghazipur (U.P.).
15. To execute decisions of COM work as a liaison office between CCF Organisation and the Ministry.
16. Follow up actions on the decisions taken by COM and dealing with various personnel and technical matters pertaining to the undertakings.
17. RTI Matters/ PMOPG portal / CPGRAM (except staff matter of CBN).
18. All miscellaneous matters relating to CBN/ CCF (except establishment and administrative matters of CBN).
19. Administration of National Fund for Control of Drug Abuse scheme and follow up action.

N.C. II Section

List of Subjects:

1. All matters relating to UN/UNDCP/Colombo Plan/ECOSOC/INCB and other matters relating to India's Contribution to all International Agencies.
2. Matters relating to Cabinet Sub-Committee on Drug abuse Control.
3. Matters relating to NDPS Consultative Committee
4. Matters relating to Narcotics Coordination Committee of Secretaries.
5. All matters relating to U.N. Sub-Commission.
6. Matters relating to three U.N. Conventions.
7. Reports and Returns to International Agencies.
8. Administration/Amendment of NDPS Act /Rules in consultation with Other Ministries/ Departments/ Organisations.
9. Issue of Notification /guidelines/Instructions for implementation of the NDPS Act/Rules and Coordination & Correspondence with various Govt. agencies.
10. All matters relating to SAARC
11. India's contribution to. UN/UNDCP/Colombo Plan/ECOSOC/INCB and other matters relating to India's Contribution to all International Agencies.
12. Matters relating to Precursor Chemicals.
13. Matters relating to Zonal Councils
14. Setting up of Special Courts & correspondence relating thereto..
15. Material other than (opium data) for Annual Report of Ministry of Finance
16. Bilateral agreement/MoUs and matters relating thereto.
17. Secretary/DG level talks with Pakistan
18. Miscellaneous matters of NCD including all reports and returns.
19. Courts Cases relating to the subject allotted to NC-II

20. Parliament Questions etc. pertaining to the subjects allotted to NC-II
21. Clemency petitions under NDPS Act.

Protocol Section

List of Subjects:

1. Foreign travel visa/passport deposit etc. and visa formalities of the officers traveling abroad and responsibilities of taking custody of personal passport of such officers. Liaisoning with airport staff to facilitate Department officers during official journey;
2. Receive and see-off important dignitaries, foreign delegations and VIPs visiting senior functionaries in Department of Revenue/Boards at North Block;

(e) Joint Director (OL)

Hindi-I Section

List of Subjects:

1. Translation work of the material for Public Accounts Committee, Consultative Committee and Agreements, and of the work received from the various sections of CBIC & CBDT located in Jeevan Deep Building.

Hindi-II Section

List of Subjects:

1. Translation from English to Hindi and vice-versa of all communications received from public by officers/sections under Central Board of Excise & Customs.
2. Translation of Cabinet Notes originating from the Sections under Central Board of Excise & Customs and annual report of CBIC.
3. Translation into Hindi of material relating to No Confidence Motion, Calling Attention Notices, Parliament Questions and Assurances relating thereto received from the Sections of C.B.I.C.
4. Translation of Gazette Notifications, Explanatory Memoranda, Statutory Notifications, Standing orders, Circulars and Instructions issued by various sections under C.B.I.C.
5. Translation of Public Notices issued by the Drawback Directorate.
6. All work relating to implementation of Official Language Policy of the Government in the Central Board of Excise and Customs, preparation of Quarterly Progress Reports in regard to progressive use of Hindi, providing data for CBIC for quarterly meetings of the Official Language Implementation Committee and its decisions, compilation of information required by the Committee of Parliament on Official Language and follow-up action on the assurances given to the Committee.
7. Any other work entrusted to it in connection with the progressive use of Hindi in the Central Board of Excise & Customs.

Hindi-III Section

List of Subjects:

1. Translation from English to Hindi and vice-versa of all communications received from public by officers/sections under Central Board of Direct Taxes (CBDT).
2. Translation of Cabinet Notes originating from the Sections under CBDT.
3. Translation into Hindi of material relating to No Confidence Motion, Calling Attention Motions, Notices, Parliament Questions and Assurances relating thereto received from the Sections of C.B.D.T.
4. Translation of Gazette Notifications, Explanatory Memoranda, Statutory Notifications, Standing Orders, Circulars and Instructions issued by various sections under C.B.D.T.
5. Translation into Hindi of annual report of CBDT and of all other material pertaining to the CBDT.

6. All work relating to implementation of Official Language Policy of the Government in the CBDT, preparation of Quarterly Progress Reports in regard to progressive use of Hindi, providing data for CBDT for quarterly meetings of the Official Language Implementation Committee and implementing its decisions, compilation of information required by the Committee of Parliament on Official Language and follow-up action on the assurances given to the Committee.
7. Any other work entrusted to it in connection with the progressive use of Hindi in the Central Board of Direct Taxes.

Hindi-IV Section

Lists of Subjects:

1. Hindi Implementation work in the Department of Revenue (Hqrs.).
2. Coordination of Hindi Implementation work of the entire Department of Revenue, including two Boards.
3. Work relating to the Hindi Salahakar Samiti of the Departments of Revenue, Expenditure, Investment and Public Asset management & office of the Comptroller and Auditor General of India including reconstitution of Samiti, holding its meetings, preparation of papers thereafter ensuring follow up action and other connected work.
4. Work relating to the Official Language Implementation Committee of the Department of Revenue including two Boards holding its meetings and coordinating implementation its decisions.
5. Implementing the decisions taken by the Kendriya Hindi Samiti.
6. Matters relating to Committee of Parliament on Official Language (Sansdiya Rajbhasha Samiti), in the Revenue as a whole which includes inspection and oral evidence etc.
7. Preparation and review of Quarterly Progress Reports regarding use of Hindi in the Department of Revenue and in the offices under its' administrative control.
8. Inspection of officers under administrative control of the Department of Revenue and Sections of the Headquarter, Department of Revenue for acquainting them with the provisions of O.L. Act and Rules.
9. Conducting Hindi Workshops in the Department of Revenue for officers and staff of Headquarters and the two Boards.
10. Running Cash Award Scheme for the employees and officers of the Department of Revenue to encourage use of Hindi in noting and drafting.
11. Running Shield/Trophy schemes for encouraging use of Hindi in sections & offices under the administrative control of the Department of Revenue.
12. Work relating to Hindi Teaching Scheme i.e. nominating persons for Prabodh, Praveen, Pragya, Hindi Typing and Stenography and liaison with Hindi Pradhayapak, Dy. Director (Hindi Typing & Stenography) and Administrations.
13. Circulation of all general orders relating to Hindi Implementation received from Raj Bhasha Vibhag to all field formations of the two Boards and Department of Revenue.
14. Taking steps like celebrating Hindi Day/Week, organizing various competitions etc., with a view to propagate and encourage the use of Hindi in Official Work.
15. Scheme for original Book writing in Hindi on the subjects related to Customs, Excise, Income Tax and Narcotics and reviewing of the books written in Hindi.
16. Translation of all communications including Parliament Questions and related matters from English to Hindi and vice-versa received from the various officers/sections of the Hqr. Division of the Department of Revenue (including CEIB).
17. Translation of Cabinet Notes originating from the Sections under Headquarter.
18. Translation of the material for Annual Report of the Department of Revenue (Hqrs.) and its controlling officers.
19. Work relating to Parliament Questions and Assurances regarding Hindi.
20. Translations of orders of detentions and grounds of detention issued by the COFEPOSA section.
21. Organization of Hindi Workshops, implementation of Annual Programme, prescribed by the Raj Bhasha Vibhag.

(f) Deputy Secretary (ST)**State Taxes Section****List of Subjects:**

1. All matters relating to State level Value Added Tax (VAT).
2. All matters relating to Service-Tax legislation.
3. Enactment and Amendment of the Central Sales Tax Act, 1956 and the Central Sales Tax (Registration & Turnover Rules), 1957.
4. Levy of tax on sales in the course of inter-State trade or commerce and problems arising out of the administration of the Central State Tax Act, 1956.
5. Declaration of Goods as of special importance of inter- State trade or commerce under Article 286 (3) of the Constitution & laying down of the conditions and restrictions to which State Laws providing for the levy of tax on them would be subjected to.
6. All Bills etc., relating to sale tax/ VAT levy in States coming up for previous instructions, recommendations or assent of the President.
7. Legislative matters concerning sales tax/VAT to be enacted as President's Act for States which are under President's Rule.
8. Legislative matters concerning sales tax/VAT in the Union Territories.
9. Legislation to validate imposition and collection of cesses on sugarcane under certain Acts of Uttar Pradesh and other States.
10. Tax on goods transferred otherwise than by way of sales/Questions relating to levy of tax where the scope of the term 'sale' has been whittled down by court judgment, etc.
11. All work relating to Regional Councils for sales tax/VAT set up under Article 263 of the Constitution.
12. Bengal Finance (Sales Tax) (Delhi Validation of Appointment and Proceedings) Act, 1971.
13. Processing of recommendations made by Law Commission on Sales Tax matters contained in 61st Report of the Law Commission.
14. Enactment and amendment of the Indian Stamp Act, 1899 and matters relating to reduction/exemption from payment of Stamp Duty and prescribing rates of Stamp Duties on Bills of Exchange, Cheques, Promissory Notes, Bills of Lading, Letters of Credit, Policy of Insurance, Transfer of Shares, Debentures Proxy and Receipts.
15. Processing of recommendations made by Law Commission in their 67th Report on Stamp Duty matters.
16. All matters relating to levy of Consignment Tax.
17. All Bills, etc. relating to Stamp Duty in States coming up for previous instruction, recommendation and assent of the President.
18. All questions relating to replacement of Sales Tax by Additional Excise Duty including Tripathi Committee Report.
19. Legislative matters concerning Stamp Duty to be enacted as President's Acts for States which are under President's Rule.
20. Matters relating to Constitution (46th Amendment) Act, 1982.
21. Representations received from Trade, Federations etc. with regard to Sales Tax/VAT matters.
22. All matters relating to Inter-State Councils
23. Court Cases.
24. Private Members' Bills on the above subjects.
25. VAT and CST Compensation.
26. Mission Mode Project for Computerization of Commercial Taxes Administrations (MMPCT).
27. NEVAT Project.
28. Project for computerization of HP and J&K.
29. Tax Information Exchange System (TINXSYS).
30. Upgradation of Institutes in National level institutes of Public Finance.
31. Stamps duty related issues.
32. Amendments related to CSTAA.
33. Goods and Services Tax (GST) related constitutional amendment.
34. Parliament Questions on the above subjects.
35. Issues related to Goods and Service Tax Network (GSTN).

36. IGST settlement.
37. GST Compensation to States Act, 2017.
38. GST compensation to States/UT's for loss of revenue due to implementation of GST.

INTEGRATED FINANCE UNIT

I.F.U. (Budget & Accounts)-DT

List of Subjects:

1. Scrutiny and sanction of all financial proposals beyond the delegated powers of Head of the Departments in respect of Direct Taxes Grant which *inter alia* includes all the Directorates of Income Tax viz. Directorate of Income Tax (Expenditure Budget), Directorate of Income Tax (HRD), Directorate of Income Tax (Systems), Directorate of Income Tax (Infrastructure), Directorate of Income Tax (PR, PP & OL), Directorate of Income Tax (TPS), Authority for Advance Ruling, Income Tax Settlement Commission etc.
2. Examination of Budget proposals related to Direct Taxes Grant received through Directorate of Income Tax (Expenditure Budget).
3. Monitor the progress in Expenditure vis-a-vis Sanctioned Grant of Direct Taxes by reviewing the Monthly Expenditure Plan/ Quarterly Expenditure Plan.
4. Examination of proposals related to Additional Requirements of funds, Supplementary Grant, Re-appropriation of funds and Surrender of Savings under Direct Taxes Grant proposed by Directorate of Income Tax (Expenditure Budget).
5. Distribution of funds related to Loans to Government Servants, etc. among the Grants of Direct Taxes, Indirect Taxes and Department of Revenue (Headquarter) .
6. Follow up with the Department for settlement of Audit paras in reference to Expenditure matters of Direct Taxes and reports of PAC/Standing Committee.
7. Any other matter referred by concerned Administrative Wing of CBDT related to proposal received from field formation only viz. Medical cases, payment against court's order etc.
8. Miscellaneous matter related to Budgetary Grant of Direct Taxes In consultation with Directorate of Income Tax (Expenditure Budget).

I.F.U. (Budget & Accounts)-EC.I & II

List of Subjects:

1. All financial proposals pertaining to Customs & Central Excises Department e.g. Customs Central Excise Service Tax Commissionerates and Directorates like Directorate of Logistics,, Revenue Intelligence Export Promotion, Valuation, Service Tax, Inspection, Systems & Data Management, Vigilance, Audit, Publicity and Public Relations, National Academy of Customs, Excise and Narcotics.
2. All Budgetary matters including Appropriation Accounts, Audit & PAC matters, Standing Committee matters relating to Demand / Grant of Indirect Taxes.
3. All Proposals relating to Computerisation in Customs and Central Excise Department.
4. Loans and Advances to personnel of CBEC and Department of Revenue (Hqrs.).
5. Proposals of Goods and Service Tax organization's field formations (CBEC).
6. Proposals relating to hiring and procurement of vehicles.
7. Proposals relating to procurement of Scanners, vessels, X-ra Baggage Inspection systems and other anti-smuggling equipments.
8. Proposals relating to Customs Welfare Fund, Special Equipment Fund and 1% incremental Revenue Scheme.

INTERNAL FINANCE UNIT (IFU)-III

List of Subjects:

1. Financial and expenditure management in terms of budget formulation, allocation, expenditure monitoring, control, enforcing economy, scrutiny and sanction of expenditure proposals beyond the delegated powers of head of the Departments in respect of the grants pertaining to all offices under the Department of Revenue Secretariat, which inter-alia include Revenue headquarters,

PAOs, Competent Authority & Administrator, SAFEMA and NDPS Act, Goods and Service Tax Council Secretariat, Central Board of Direct Taxes, Central Board of Excise & Customs, Income Tax Overseas Units (ITOU), Office of Pr. CCA CBDT and Pr. CCA CBEC, Narcotics Control Division, Central Bureau of Narcotics, Chief Controller of Factories, Central Economic Intelligence Bureau, Financial Intelligence Unit (FIU-IND), Enforcement Directorate, Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Appellate Tribunal for Forfeited Property, Adjudicating Authority under Prevention of Money Laundering Act (PMLA).

2. Grants in Aid to National Committee for Promotion of Social & Economic Welfare and National Institute of Public Finance and Policy (NIPFP).
3. Proposal related to compensation to States and Union Territories for revenue loss due to introduction of CST, VAT and GST.
4. Implementation of Cash Management System as per Monthly Expenditure Plan (MEP) and Quarterly Expenditure Plan (QEP) and review of Monthly and Quarterly Expenditure vis-à-vis budgetary allocations under MEP/QEP and report to Revenue Secretary and Expenditure Secretary in compliance to the guidelines of the Department of Expenditure, for strict financial discipline.
5. It also follows up with Department/Boards for the settlement of audit objections, inspection reports, draft audit paras and reports of PAC/Standing Committee.
6. Review of Delegation of Financial Powers to the Head of the Departments.

Library

List of Subjects:

1. Procurement of books, publications in consultation with the Members of Library Committee.
2. Issue /return of Books, Publications etc.
3. Maintenance of an effective and responsive reference services according to needs of the Library users.
4. Lending and borrowing books on inter-library loan and provide information on telephone
5. Development and proper maintenance of adequate and up-to-date collection of books, periodicals etc.
6. Weeding out of old obsolete books, publication & periodicals with approval of Chairman, Library Committee.
7. Binding of Publication materials
8. To arrange Library Committee Meetings for development and welfare of the Library.
9. Processing of bills of purchase of books, publications, periodicals, etc. by the Library.
10. Supply of Newspapers to the Officers above the rank of JS at their office/residence with the approval of chairman, Library Committee
11. Supply of magazines, periodicals to the offices on circulation basis for official use.
12. Round the clock (including lunch hours 9 am to 5:30 PM) retrieval of information facility to the offices of the Department
13. Assess Annual Budget Estimates for the Library & project to the concerned authorities.
14. Requisitions through Deputy Secretaries are processed to obtain the financial sanction of JS (RA), Chairman, Library Committee to purchase.

REVISION APPLICATION UNIT

1. R. A. Unit (Customs)

List of Subjects:

1. Customs Revision Application under Section 129DD of Customs Act, 1962. Such cases should relate to orders-in-appeal passed by the Commissioner of Customs (Appeals), in any of the following: -

- (a) Cases related to any goods imported or exported as baggage.
- (b) Cases related to any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India, or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination;
- (c) Payment of drawback as provided in Chapter X, and the rules made thereunder;
- 2. Revision Application Under Rule 15 of the Foreign Travel Tax Rules, 1979;
- 3. Revision Application under Rule 13 of the Inland Air Travel Tax Rules, 1989.

2. R.A. Unit (Central Excise)

List of Subjects:

1. Central Excise Revision Applications and Review cases under Section 35EE of Central Excise Act, 1944. Such cases should relate to Orders-in-appeal passed by Commissioner of Central Excise (Appeals) in any of the following matters:
 - (a) a case of loss of goods, where the loss occurs in transit from a factory to warehouse or to another factory or from one warehouse to another or during the course of processing of the goods in a warehouse or in storage, whether in a factory or in a warehouse.
 - (b) a rebate of duty of excise on goods exported to any country or territory outside India or on excisable materials used in the manufacture of goods which are exported to any country or territory outside India;
 - (c) goods exported outside India (except to Nepal or Bhutan) without payment of duty.

OTHER BODIES /ORGANISATIONS

1. CENTRAL ECONOMIC INTELLIGENCE BUREAU

The Central Economic Intelligence Bureau (CEIB) was set up in September 1985 for coordinating and strengthening the intelligence gathering activities and enforcement action by various agencies concerned with investigation into economic offences and enforcement of economic laws.

The Bureau was made responsible for maintaining liaison with the concerned Departments & Directorates both at the Central and State Government level and in addition was made responsible for the overall direction and control of the regulatory agencies functioning under the administrative control of the Ministry of Finance.

In order to streamline and strengthen the functioning of the CEIB and to enable it to concentrate on its two roles, with one wing functioning as the Secretariat for Economic Intelligence Council (EIC) and the other related to Economic Intelligence (ECOINT). The Charter of CEIB was revised in 2003.

As per the revised Charter the Bureau inter alia deals with examination of trends on intelligence and changing dynamics of economic offences and undertake analysis of economic activities at the macro level; CEIB receives intelligence reports, and after due analysis disseminates the same to competent authorities. The Bureau also acts as the nodal agency for cooperation and coordination at international level with other international agencies in the area of economic offences; CEIB coordinates and supervises the functioning of Regional Economic Intelligence Committees (REICs) set up at 18 places across the country and implements the COFEPOSA Act.

The Bureau is headed by a Special Secretary and Director General who is assisted by two Deputy Director Generals, One Joint Secretary (COFEPOSA), five Assistant Director Generals, four Under Secretaries, one Senior Statistician, eight Senior Technical Officers, and other staff.

The Bureau has a sanctioned strength of 113 officers & staff who are drawn from the cadres of Indian Revenue Service (Income Tax and Customs & Central Excise), Central Secretariat Service, Central General Service, Indian Economic Service and Indian Police Service etc. The total sanctioned strength including secretarial staff is as under :-

Group A	23
Group B	15
Group C	45
Group D	30
<u>Total</u>	<u>113</u>

Note: - (20) Posts of CEIB abolished vide order No.21/2005 dated 30th March, 2005 of Ad.I. After abolition total Sanctioned strength of the Bureau is 113.

The main functions of the Bureau are: -

- (i) Act as the Secretariat for Economic Intelligence Council (EIC) by
 - Providing all necessary support and assistance, including infrastructural support to the EIC in discharge of its functions.
 - Organizing meetings at prescribed intervals
 - Coordinating the progress of implementation of all decisions taken by the EIC.
- (ii) Act as nodal agency for ECOINT (Economic Intelligence) and ensure real time monitoring and effective interaction and coordination among the concerned regulatory agencies in the areas of economic offences. Intelligence having multi-agency ramification shall be communicated to other concerned agencies through the CEIB. Coordination among various agencies in such cases shall thereafter be done by the CEIB.
- (iii) To ensure prompt dissemination of intelligence having security implications among the NSCS and agencies under Ministry of Home Affairs and Cabinet Secretariat.
- (iv) Coordinate the functioning of Regional Economic Intelligence Councils (REICs).
- (v) Coordination with multi Agency Center (MAC).
- (vi) Organize meetings of the Working Group under the chairmanship of Revenue Secretary at prescribed intervals and submit a report to the Chairman of the EIC after every meeting.
- (vii) Global Entry Program (GEP) : On behalf of Ministry of Finance, Bureau is the nodal agency for vetting of Global Entry Program (GEP) applications and providing clearance report to Ministry of External Affairs (MEA) accordingly.
- (viii) Report to Public Sector Banks : CEIB Provides report on credentials of prospective borrowers (for credit facility / loan amount more than Rs. 50 Crores) as and when requires received from Public Sector Banks (in terms of instructions issued by Department of Financial Services to Public Sector Banks).

Economic Intelligence Council

The Economic Intelligence Council (EIC) was reconstituted in 1997 to improve coordination among various agencies and departments under the Ministry of Finance in view of the linkage between economic offences and threats to national security; its mandate has been redefined. EIC has accordingly reconstituted under the chairmanship of the Finance Minister on 9th July, 2003. The constitution was partially modified on 21st February, 2005. As per the existing constitution the EIC is serviced by a Secretariat of CEIB and Special Secretary cum Director General, CEIB is the Member Secretary of the EIC.

The mandate of EIC includes various aspects of intelligence relating to economic security; involving a strategy for effective collection of such intelligence and its dissemination to identified user agencies and departments.

The EIC reviews measures to combat economic offences and formulate coordinated strategy of action by various enforcement agencies alongwith important cases involving inter-agency coordination and approved modalities for improving such coordination. It also considers and approves measures to strengthen the working of individual intelligence and enforcement agencies under the M/F and examines the changing dynamics of economic offences, including new modus operandi for such offences and approve measures for dealing with them effectively. It advises on amendments of laws and procedures for plugging loopholes in taking effective action against economic offenders. It considers and approves lists of annual tasks, including their periodical updating, for each of its agencies in consultation with all user Departments and agencies, including the Intelligence Bureau (IB) and Research and Analysis Wing (R&W) and direct its Secretariat to make available the task lists to the NSCS.

List of subjects:

- (i) All works relating the EIC, REICs, Working Group etc.
- (ii) Global Entry Program (GEP)
- (iii) Reports on prospective borrowers to Public Sector Banks.
- (iv) EIC Secretariat.
- (v) Collection of statistical data, research and analysis.
- (vi) News letter and Intelligence digest
- (vii) Annual Report
- (viii) Compendium of economic trends, offences and analysis.
- (ix) Compiling the list of cases referred to REICs and further progress and final outcome of these cases.
- (x) Any other work allotted to it.

Administration Wing

List of subjects

- (i) All works relating to establishment.
- (ii) Parliament Matters.
- (iii) Audit Paras.
- (iv) Recruitment Rules relating to Deputation post
- (v) Reorganization of CEIB and Security matter
- (vi) Coordination with Head Quarter (Revenue)

2. PITNDPS SECTION

List of Subjects:

1. Scrutiny of the proposals for detention under the PITNDPS Act, 1988.
2. Constitution of Screening Committee for the consideration of the proposals for detention and circulation of the proposals to the Committee for consideration.
3. Issue of detention orders, grounds of detention/declarations under the PITNDPS Act.
4. Constitution of Advisory Board under Section 9 of the PITNDPS Act, reference of cases of detention to the Advisory Board for reports and revocation/confirmation of the detention orders in accordance with the reports of the Advisory Board.
5. Prescribing the conditions of detention, including maintenance, discipline etc.
6. All matters relating to legislation regarding PITNDPS Act, either by Ordinance or by legislation.
7. Compilation of statistics of detention.
8. Maintenance of Detention Register, Writ Petition Register etc.
9. Parliament Questions etc. relating to the above matters.
10. Declaring of persons who are evading arrest under the PITNDPS Act as absconders.
11. Consideration of representation from and on behalf of the detenus.
12. All questions of policy involving the administration of the Act.

13. All matters pertaining to the Criminal Writs filed by or on behalf of the detenus in the various High Courts and the Supreme Court including appointment of Counsel, conference and discussion with Counsels, attending Court hearings, filing of counter affidavits etc.
14. Scrutiny of the judgments of the Courts in PITNDPS cases for proper formulation of Policy matters.
15. Dealing with reports of detention of persons by State/Union Territory Governments.

3. COMPETENT AUTHORITIES

Functions :

The Authority is set up for forfeiture of illegally acquired property of the persons convicted under Sea Customs Act, 1878, Customs Act, 1962, Foreign Exchange Regulation Act, 1947 and Foreign Exchange Regulation Act, 1974 and the persons detained under COFEPOSA Act, 1974. The Narcotic Drugs and Psychotropic Substances Act, 1985(NDPSA) provides for tracing, freezing, seizure and forfeiture of illegally acquired property of the persons convicted under that Act or any corresponding law of any foreign country and those who are detained under PITNDPS Act, 1988 and J & K PITNDPS Act, 1988.

At present the offices of the Authority are located at Calcutta, Chennai, Delhi and Mumbai and the jurisdiction of these offices is as follows:

	Headquarters	Areas of Jurisdiction
1.	Competent Authority / Administrator, Delhi	States of Haryana, Himachal Pradesh, Jammu & Kashmir, Punjab, Rajasthan, Bihar, Jharkhand, Uttar Pradesh & Uttaranchal and Union Territories of New Delhi, Chandigarh and Delhi.
2.	Competent Authority / Administrator, Mumbai.	States of Gujarat, Goa, Maharashtra, M.P., Chhattisgarh and of Daman and Diu and Dadra and Nagar Haveli.
3.	Competent Authority / Administrator, Kolkata	States of Arunachal Pradesh, Assam, Manipur, Mizoram Meghalaya, Kolkata. Nagaland, Sikkim, Orissa, Tripura and West Bengal and Union Territory of Nicobar Islands.
4.	Competent Authority / Administrator, Chennai.	States of Andhra Pradesh, Karnataka, Kerala, Tamil Nadu and Union Territories of Pondicherry and Lakshadweep.

4. DIRECTORATE OF ENFORCEMENT

ORGANISATIONAL SET UP

The Directorate of Enforcement was established in the year 1956 with its Headquarters at New Delhi. The Director of Enforcement who is an officer of the level of Additional Special Secretary, to the Govt. of India heads this Directorate. Besides, the Directorate has two Special directors posted at Head Quarter and one special director posted at Mumbai. The Zonal Offices are headed by Dy. Directors and Sub-zonal offices by Assistant Director. The Director has been recently reorganized during the year 2006-07 and presently it has a following 10 Zonal offices and 11 sub Zonal Offices:-

Zones	Mumbai, Delhi, Chennai, Kolkata, Chandigarh, Lucknow, Cochin, Ahmedabad, Bangalore&Hyderabad.
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Sub Zones

Jaipur, Jalandhar, Srinagar, Varanasi,
Guwahati, Calicut, Indore, Nagpur, Patna,
Bhubaneswar & Madurai.

STAFF

The total sanctioned strength of the staff of all categories is 753. The break-up is as under: -

Group A Officers	-	54
Group B Officers	-	168
Group C Officers	-	383
Group D Officers	-	148
Total		753

FUNCTIONS

The main functions of the Directorate are as under:-

1. To collect, develop and disseminate intelligence relating to violations of the FEMA, 1999. The intelligent inputs are received from various sources such as Central and State Intelligence agencies, complaint etc.
2. To investigate suspected violation of the provisions of the FEMA 1999 relating to activities such as "Hawala" Foreign Exchange racketeering, non-realization of export proceeds, non-repatriation of foreign exchange and other forms of violations under FEMA, 1999.
3. To adjudicate cases of violations of the erstwhile FERA, 1973 and FEMA, 1999.
4. To realize the penalties imposed on conclusion of adjudication proceedings.
5. To handle adjudication, appeal & Prosecution cases under erstwhile FERA, 1973.
6. To process and recommend cases for preventive detention under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act. (COFEPOSA).
7. Register Offence Case u/s 3 of Prevention of Money Laundering and punishable u/s 4 of Prevention of Money Laundering Act. 2005.
8. To undertake survey, search, seizure, arrest and prosecution action etc. against offender of Prevention Money Laundering Act. 2005 (PMLA) offence.
9. Attachment of property involved in Money Laundering.
10. To provide and seek mutual legal assistants to/from contracting states in respect of attachment/confiscation of proceeds of crime as well as in respect of transfer of accused persons under PMLA.

5. SETTLEMENT COMMISSION (IT/WT)

The Settlement Commission (IT/WT) was constituted in 1976 under section 245 B of Income-Tax Act, 1961 (Chapter XIX-A) and section 22B of the Wealth Tax Act, 1957. The Commission has its Principal Bench at New Delhi and three Additional Benches at Chennai, Kolkata and Mumbai. In December, 2011, two new Additional Benches at New Delhi and one new Additional Bench of Income Tax Settlement Commission at Mumbai was setup.

1. The Settlement Commission consists of one Chairman and two Members in the Principal Bench at New Delhi and one Vice Chairman and two Members in each of the Additional Benches.
2. The Settlement Commission is a statutory body and deals with the settlement applications filed by the assessee under the Income-Tax Act, 1961 and the Wealth-tax Act, 1957. An assessee can approach the Settlement Commission at any stage of the proceedings for assessment pending before an Assessing Officer, subject to certain prescribed conditions. Further, where the application relates to Income Tax, the additional tax payable on the income disclosed in the application must be more than Rs. 3.00 lakh.

3. The Commission has the power to grant immunity from prosecution from any offence under Income Tax Act, 1961 or the Wealth Tax Act, 1957 and also from imposition of penalty under the Income Tax Act or under the Indian Penal Code or any other Central Act and also from imposition of penalty under the Income Tax Act, 1961 and the Wealth Tax Act, 1957 in cases where the applicants make a full and true disclosure of their income or wealth and fulfills certain other prescribed conditions. The order passed by the Settlement Commission is conclusive as to the matters stated therein and no appeal lies to any authority against the order passed by the Settlement Commission.
4. An assessee may make an application to the Settlement Commission to have the case settled, in such form and in such manner as may be prescribed, on containing a full and true disclosure of his income/wealth which has not been disclosed before the Assessing Officer and the manner in which such income/ wealth has been derived. The additional tax and interest thereon has to be paid on or before the date of making the application and the proof of such payment is to be attached with the application.
5. A settlement application has to be presented in prescribed form by the applicant in person or by his agent, to the Secretary at the Headquarters of the Commission at New Delhi or at the Branch within whose jurisdiction his case falls or to any officer authorized in this behalf by the Secretary, or is to be sent by Registered Post addressed to the Secretary or to such authorized officer.

Address :

New Delhi, Principal Bench	Chennai Bench	Kolkata Bench	Mumbai Bench
Lok Nayak Bhavan, 4 th Floor New Delhi EPBAX: 011-24690693 011-24622608 011-24622764	640, Anna Salai Satguru Complex Chennai-600035 Tele/Fax:044-24344404	10-C, Middleton Road 2 nd Floor, Kolkata-700071 Tel.No. 033-22659677 Fax:033-22658756	Mahalaxmi Chamber S.K. Ratyhad Marg Mumbai-400034 Tel.No. 022-23549503 Fax:022-23549504

6. APPELLATE TRIBUNAL (SAFEMA)

1. The Appellate Tribunal for Forfeited Property (ATFP) was constituted under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (SAFEMA). It started functioning w.e.f 03.01.1977. Subsequently, the Tribunal was also constituted as the Appellate Tribunal under the Narcotic Drugs and Psychotropic Substances Act, 1985 (NDPS) after its amendment in the year 1989
2. The Tribunal was established pursuant to the enactment of SAFEMA which was brought with the objective to effective prevention of smuggling activities and foreign exchange manipulations as it was considered necessary to deprive persons engaged in such activities of their ill gotten money. Identical provisions were incorporated in the NDPS Act in the year 1989 as the illicit traffic in narcotic drugs and psychotropic substances also poses a serious threat to the health and welfare of the people, and the activities of persons engaged in illicit traffic have a deleterious effect on the national economy.
3. The Tribunal comprises a Chairman (who is or has been a Judge of the High Court or Supreme Court) and two Members (who are generally of the level of Additional Secretary to the Government of India). It is situated at New Delhi without any Benches elsewhere. However, in order to provide justice at the door step of public, the Tribunal holds camp sittings at different places in the country under the provisions of the above Acts. The Tribunal is the final appellate forum in the matters of forfeiture of properties under the SAFEMA and NDPS Act.

4. The Tribunal hears/considers for decision/order appeals and allied matters filed against the forfeiture, or other orders passed by the officers designated as Competent Authority under the SAFEMA and NDPS Act. At present there are four Competentfour Competent Authorities with offices at Delhi,, Mumbai, Kolkata and Chennai. The Orders are passed by these Competent Authorities for forfeiture of illegal properties of the persons convicted under Customs Act, 1962 or NDPS Act, 1985 or detained under COFEPOSA, 1974 or PITNDPS Act, 1988 and also the properties held by such persons in the names of their relatives and associated and seizure or freezing of illegally acquired property of the persons covered under NDPS Act.
5. The appeals and petitions are decided by the Benches consisting of at least two Members and constituted by the Chairman. At present the Tribunal is presided over by Shri Justice A.k. Mahajan, who is a former Judge of High Court of Delhi.
6. Besides judicial work, the Chairman also functions as Head of the Department for administrative work. The Registrar of the Tribunal besides registering the appeals functions also as Head of the Office.
7. Recently, this Tribunal has also been entrusted the appellative matters pertaining to confiscation of properties under the Prevention of Money-Laundering Act, 2002 (PMLA). The present Chairman and one Member of ATFP have been appointed as the Chairperson and Member of the Appellate Tribunal constituted under the PMLA. The Registrar, APFP, will function as Registrar of the Appellate Tribunal under the PMLA. While the Chairman and one Member of Appellate Tribunal under the PMLA, one new Member having accounting background (to be called Accountant Member) will also be appointed under PMLA.

7. CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL (CESTAT)

1. CESTAT was created to provide an independent forum to hear the appeals against orders and decisions passed by the Commissioners of Customs & Excise under the Customs Act, 1962, Central Excise Act, 1944 and Gold (Control) Act, 1968. The Gold (Control) has been repealed. The Tribunal is also empowered to hear appeals against orders passed by the designated authority with regard to Anti Dumping Duties under the Customs Tariff Act, 1975 and matters relating to Service Tax. The sanctioned strength of the Members (including President and two Vice Presidents) is 21.
2. It has Principal Bench in Delhi and five regional Benches in Mumbai, Chennai, Kolkata, Bangalore and Ahmedabad. Each bench consists of a Judicial Member and a Technical Member. With a view to have expeditious disposal of small cases, a Bench of a Single Member may deal with the matters not exceeding ten lakhs. Except in the matters relating to classification and valuation of goods, the Tribunal is the final Appellate Authority though a reference to the Hon'ble High Court can be made on a question of law. An appeal lies against the order of the Tribunal in classification and valuation matter to the Hon'ble Supreme Court of India. The Customs, Excise & Service Tax Appellate Tribunal comprises of the Hon'ble President, two Vice President, Members (Judicial) and Members (Technical).

8. CUSTOMS & CENTRAL EXCISE SETTLEMENT COMMISSION

1. Customs & Central Excise Settlement Commission was established under Sec. 32 of the Central Excise Act 1944 vide Notification No.40/99-Cx (NT) & 41/99-Cx (NT) dated 9.6.99. The Commission functions in the Department of Revenue as an attached office of the Ministry of Finance. The Commission comprises its Principal Branch presided over by the Chairman at New Delhi and 3 Additional Branches presided over by the Chairman at Mumbai, Chennai and Kolkata with 2 Members in each Bench. The present sanctioned strength is 118 officers and staff – 30 each for Delhi and Mumbai, Kolkata and 28 Chennai.

2. The basic objective of setting up of Settlement Commission is to expedite payments of Customs & Excise duties involved in disputes by avoiding costly and time consuming litigation process and to give an opportunity for tax payers who may have evaded payments of duty to come clean. It provides a forum for the assesseees to apply for settlement of their cases, on the basis of true and complete disclosure of their duty liability by them under Chapter -V of the Central Excise Act and Chapter XVIA of the Customs Act. Settlement Commission is therefore set up as an independent body, manned by experienced tax officers of "integrity and outstanding ability" (Sec32 (3) of CE Act), capable of inspiring confidence in Trade and Industry and entrusted with the responsibility of defining and safeguarding 'Revenue interest'. The proceedings before it are declared 'judicial proceedings' within the meaning of Sec 193 & 228 of the IPC and for the purposes of Sec 196 of Penal Code.

9. NATIONAL COMMITTEE FOR PROMOTION OF SOCIAL & ECONOMIC WELFARE

Constituted in early 1992 under the Chairmanship of Justice P.N. Bhagwati, former Chief Justice of India, the Committee recommends projects for promotion of sports, social and economic welfare and pollution control to the Central Govt. for notification under Section 35AC of the Income-Tax Act. The funding of the approved projects is through donations on which the donors are entitled to 100 percent tax exemption under the Income Tax Law. Information on the Secretariat of the Committee is as under:

10. FINANCIAL ACTION TASK FORCE

1. India is a Member of Financial Action Task Force (FATF) which is an international body having 37 members (35 jurisdictions and 2 organizations) and which sets standards and promotes effective implementation of legal, regulatory and operational measures for combating money laundering and terrorist financing offences in countries across the world.
2. Consequent to the decision taken by the Cabinet Secretariat, Government of India, work relating to Financial Action Task Force (FATF) and related Inter-Ministerial Coordination work has been transferred from Department of Economic Affairs (DEA) to Department of Revenue (DOR) (vide GOI Gazetted Notification dated 9th Nov, 2017).
3. As a member country, the department receive, circulate and discuss various papers/proposals/guidance of FATF with all the concerned stakeholders within the country and comments are sent to FATF on appropriate areas, keeping national interests in view. Based on the view taken, the Indian delegates take part in the discussion during the FATF Plenary.
4. The FATF conducts Mutual Evaluation of its Members and other countries from time to time. India's last Mutual Evaluation was conducted in the year 2010. India's next Mutual Evaluation will be conducted in the year 2020-21. DoR has the mandate to get this exercise conducted. An important part of FATF mutual evaluation is conduct of National Risk Assessment where risk of various sectors of the economy like Banking, Insurance, Capital Markets, Designated Non-Financial Business and Profession sector are assessed.
4. Anti-Money Laundering Steering Committee (AML-SC), constituted under the Chairpersonship of AS(R) with mandate of macro-level policy decision making on AML matters and supervision of National Risk Assessment (NRA), also has the mandate to conduct the National Risk Assessment (NRA) for assessing risk of different sectors and to review it periodically.
5. Apart from the FATF, India is also a member of two FSRBs (FATF Styled Regional Bodies), i.e. Asia/Pacific Group (APG) and Eurasian Group (EAG). India actively takes part in the Plenary/Meetings/discussions of these two groups.

11. **AUTHORITY FOR ADVANCE RULINGS (EXCISE & CUSTOMS)**

1. The Government of India vide Finance Acts, 1998 and 1999 proposed the setting up of an Authority for advance rulings for Excise and Customs in view of the need for foreign investors to be assured in advance of their likely indirect tax liability, by providing binding rulings on important issues. Authority for Advance Rulings (Customs & Central Excise) was constituted vide Notification No.16/2002-Ad, IC dated 7th May, 2002.
2. The Authority consists of a retired judge of the Supreme Court functioning as the Chairperson and two Members an officer of the Indian Customs & Central Excise Service qualified to be a Member of the CBEC and the other an Officer of the Indian Legal Service who is or is qualified to be, an Additional Secretary to the Government of India.
3. Application for advance ruling can be filed by:-
 - (i) (a) a non-resident setting up a joint venture in India in collaboration with a non-resident or a resident; or
 - (b) a resident setting up a joint venture in India in collaboration with a non-resident; or
 - (c) a wholly owned subsidiary Indian company, of which the holding company is a foreign company, who or which, as the case may be, proposed to undertake any business activity in India;
 - (ii) a joint venture in India; or
 - (iii) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf, and which or who, as the case may be, makes application for advance ruling; Central Govt. vide notification No. 69/2005-Cus (N.T.) dated 29th July, 2005 has notified importers importing from Singapore under CECA.
4. Question on which advance rulings can be sought are:-
 - a. Classification of goods under the Customs Tariff Act, 1975. Central Excise Tariff Act, 1985, and any service as a taxable service under Chapter V of the Finance Act, 1994 (Service Tax);
 - b. Principles to be adopted for the purposes of determination of value of goods under the Customs Act, 1962, the Central Excise Act, 1944 and of taxable services under Chapter V of the Finance Act, 1994.
 - c. Valuation of taxable services for charging Service Tax;
 - d. Applicability of notifications issued under the Customs Act, 1962, Customs Tariff Act, 1975, Central Excise Act, 1944 and Central Excise Tariff Act, 1985 having a bearing on the rate of duty and any duty chargeable under any other law for the time being in force in the same manner as duty of customs or excise and also of notifications issued under Chapter V of Finance Act 1994, as the case may be.
 - e. Admissibility of credit of excise duty paid or deemed to have been paid on the goods used in or in relation to the manufacture of excisable goods.
 - f. Admissibility of credit of Service Tax.
 - g. Determination of liability to pay Excise Duty;
 - h. Determination of liability to pay Service Tax;
 - i. Determination of origin of goods in terms of the Rules notified under the Customs Tariff Act, 1975 and matters relating thereto.
5. An advance ruling is statutorily required to be pronounced within 90 days of the receipt of application. An applicant has been given the liberty to withdraw his application within thirty days from the date of the application. The advance ruling pronounced by the Authority shall be binding only on the applicant who had sought it, in respect of any question as aforesaid and also on the Commissioner of Customs or Central Excise or Service Tax, as the case may be and the authorities subordinate to him, in respect of the applicant.

6. For filing an application under Customs, Central Excise & Service Tax laws, forms have been prescribed under Customs (Advance Rulings) Rules, 2002, Central Excise (Advance Rulings) Rule, 2002 and Service Tax (Advance Rulings) Rules, 2003. Detailed procedure has been laid down by the Authority for Advance Rulings (Customs, Central Excise and Service Tax) Procedure Regulations, 2005. (also known as AARUL (CEST) regulations) for regulating its own procedure in all matters arising out of the exercise of the powers under the respective Acts.

12. AUTHORITY FOR ADVANCE RULINGS (INCOME - TAX)

1. With a view to avoid a dispute in respect of assessment of income tax liability in the case of a non-resident (and also specified categories of residents) a Scheme on Advance Ruling was incorporated in Chapter XIX-B of the Income Tax Act. The Authority for Advance Ruling (AAR) pronounce rulings on the applications of the non-resident/residents submitted in the prescribed form following prescribed procedure and such rulings are binding both on the applicant and the income tax department. Thus, the applicant can avoid expensive and time-consuming litigation on any question of law or fact, which might arise from normal income tax assessment proceedings. AAR (Procedure) Rules, 1996 provide detailed procedure for obtaining advance rulings.
2. The Authority consist of a retired Judge of Supreme Court as Chairman and two Members, one an officer of Indian Revenue Service equivalent to Member of CBDT and second an officer of Indian Legal Service of the rank of Additional Secretary as Member.
3. Any Non-Resident person whether individual, Company, firm, association of persons or other body corporate can make an application for seeking an advance ruling in regard to his/its tax liability. Similarly, certain category on residents can also seek advance rulings;

A- For Non Residents

For determination, in relation to a transaction which had been undertaken or is proposed to be undertaken by a Non-resident applicant on any question of law or fact specified in the application.

B- For Residents

- I. A resident who has undertaken or proposes to undertake a transaction with a non-resident may seek a ruling for determination on any question of law or fact in relation to such transaction involving the tax liability of the non-resident.
- II. A resident falling within notified categories may seek determination or decision by the Authority in respect of an issue relating to computation of total income which is pending before any Income Tax Authority or the Appellant Tribunal and such determination or decision shall include the determination or decision of any question of law or fact relating to such computation of total income.

(Central Government vide Notification No.11456 dated 3.8.2000 has specified public sector company as defined in clause (36A) of section 2 of the Income Tax Act being such class of persons under section 245N(b)(iii) of Chapter XIX B of the act.)

4. 35 posts in various grades including one post of Commissioner of Income-tax and two posts of Additional/Joint Commissioner of Income-tax (Group 'A') have been created to assist the Authority in performing its work.

13. FINANCE INTELLIGENCE UNIT, INDIA (FIU-IND)

Consequent to the enactment of the Prevention of money-laundering Act, 2002 (PMLA), Financial Intelligence Unit-India (FIU-IND) was set up by the Government of India in the Department of Revenue, Ministry of Finance vide office memorandum dated 18th November, 2004. FIU-IND is

the central national agency for receiving, processing, analyzing and disseminating information relating to suspect financial transactions. FIU-IND is also responsible for coordinating and strengthening efforts of national and international intelligence, investigation and enforcement agencies in pursuing the global efforts against money laundering and related crimes. It is a multi-disciplinary unit for establishing links between suspicious or unusual financial transactions and underlying criminal activities so as to prevent and combat money laundering and related crimes.

14. NATIONAL INSTITUTE OF PUBLIC FINANCE & POLICY (NIPFP)

1. The National Institute of Public Finance & Policy (NIPFP) is a premier research organization conducting research advisory, training and capacity building programmes in the field of public economics and fiscal policy. Established in 1976 as an autonomous institution under the Society Registration Act, 1860, the institute has grown into an important think tank on public finance and fiscal policy. It has provided research advisory and capacity building support on fiscal policy and inter-governmental finance both at national and international levels.
2. The Governing Body is chaired by an Economist of Eminence. The Central Government is represented by the Finance Secretary & Revenue Secretary, Secretary (Economic Affairs) and Chief Economic Advisor of the Ministry of Finance. The Governing Body also includes a few distinguished economists and heads of specified sister research institutions. There is an Academic Committee to advise the Director.

15. CENTRAL BUREAU OF NARCOTICS

1. The use of opium for medical purposes in India can be traced back as far back as 1000 AD where it finds mention in ancient texts such as Dhanwantri Nighantu as a remedy for variety of ailments. In Emperor Akbar time (1543 to 1605) opium was cultivated extensively in the Malwa (in MP) and Mewar (Rajasthan) regions. The opium poppy contains alkaloids such as morphine, codeine, thebaine, narcotine, papavarine which have analgesic, anti-tussive and anti-spasmodic properties.
2. During the British East India Company Rule, collection of revenue from opium was made part of fiscal policy and various Opium Agencies such as the Bengal, Banaras, Bihar, Malwa Agencies were formed over time. Prior to 1950, the administration of the Narcotics Laws, namely, the Opium Act of 1857 and 1878 and the Dangerous Drugs Act 1930 vested with the Provincial Government. The amalgamation of these agencies laid the foundation of the Opium Department in November, 1950 which is presently known as Central Bureau of Narcotics (CBN). The headquarters of Central Bureau of Narcotics was shifted from Shimla to Gwalior in 1960.
3. All the three enactments mentioned above were repealed by the Narcotics Drugs & Psychotropic Substances Act, 1985 (NDPS Act, 1985).

The responsibilities of CBN Cover:

- (i) Supervision over licit cultivation of opium poppy in India spread across 22 Districts 102 Tehsils/ Parganas in the States of Madhya Pradesh, Rajasthan and Uttar Pradesh.
- (ii) Preventive and enforcement functions especially in the three poppy growing States.
- (iii) Investigation of cases under the NDPS Act, 1985 and filing of complaint in the Court.
- (iv) Action for tracing and freezing of illegally acquired property as per the provisions of Chapter V-A of the NDPS Act, 1985.
- (v) Issue of licences for manufacture of synthetics narcotics drugs.
- (vi) Issuance of Export Authorisations/ Import Certificate for export/ import of Narcotic Drugs and Psychotropic Substances.

- (vii) Issuance of No Objection Certificate (NOC) for import/ export of a select number of Precursor Chemicals.
 - (viii) Import of Poppy Seeds are permitted only from Australia, Austria, France, China, Hungary, the Netherlands, Poland, Slovenia, Spain, Turkey and Czech Republic on production of an appropriate certificate from the Competent Authority of the exporting country that the opium have been grown licitly/ legally in that country. All import contracts for this item shall compulsory be registered with the Narcotics Commissioner, Gwalior prior to import.
4. India is a signatory to the UN Convention on Narcotics Drugs 1961, UN Convention on Psychotropic Substances 1971 and UN Convention against the Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 which obligates member countries to monitor the implementation of the United Nations drug control conventions. CBN interacts with the International narcotics Control Board, Vienna and the Competent Authorities of other countries to verify genuineness of the transaction prior to authorizing the shipments.

[For further details Website (www.cbn.nic.in) of the Organisation can be accessed]

GOVERNMENT OIPIUM & ALKALOID FACTORIES (Chief Controller of Factories)

The Organization : The Head of the Organisation is the Chief Controller of factories with its offices at New Delhi. The Chief Controller exercises supervisions and control over the two factories located at Ghazipur and Neemuch. The Opium Factories undertake the work of receipt of opium from the fields, its storage and processing for exports. The Alkaloid Works are engaged in processing raw opium into alkaloids of pharmacopoeial grades. The overall supervision of the organization is vested with the Committee of Management under the Chairmanship of the Additional Secretary (Revenue), Ministry of Finance, Department of Revenue.

- (i) Supply of opium as a narcotics raw material to the domestic as well as the international market and to maintain buffer stock so as to cater to any global exigency.
- (ii) Supply of narcotic alkaloids to pharmaceutical companies for production of analgesics and other related drugs.
- (iii) Import of narcotics drugs as per requirement of the domestic market.
- (iv) Supply of opium to the State Excise Authorities for de-addiction.
- (v) Supply of opium and narcotics alkaloids to Training & research Institutes.

Mission & Vision : The mission of the organization can be broadly summarized as under :-

- (i) To act as a reliable supply of narcotics raw material to the domestics as well as the international market and to maintain buffer stock so as to cater to any global.
- (ii) To provide opium to State Excise authorities for de-addiction.
- (iii) To provide opium and various opium based alkaloids to training and research Institute.
- (iv) To maintain and enhance export market for narcotics raw materials.
- (v) To enhance the efficiency of production of alkaloids in the country by in house R&D and other developments.
- (vi) To carry out R&D in the field of opium based alkaloids.
- (vii) To lead the country to greater self-reliance on narcotics raw materials.

GOVERNMENT OPIUM & ALKALOID WORKS, GHAZIPUR, UTTAR PRADESH

The first recorded instance of cultivation of poppy in India in the 15th Century mentions Cambay and Malwa as the places where it was grown. During the days of the Mughal Empire, poppy was extensively grown and it became an important article of trade with China and other Eastern countries. During the later part of the 16th Century, opium was made a State monopoly. However, during the twilight years of the Mughal Empire, the State lost its hold on the monopoly, and

control over the production and sale of opium was appropriated by a ring of merchants in Patna. In 1757, the monopoly of the cultivation of poppy passed into the hands of the East India Company who had by that time assumed the responsibility for the collection of revenue in Bengal and Bihar. In 1773, the then Governor General, Lord Warren Hastings brought the entire opium trade under the control of the Government.

Although some changes have taken place over the years in the methods of the control of production, distribution, sale and possession of opium, the monopoly remained solely in the hands of the Government under the East India Company and afterwards under the British rule, unrestricted cultivation of the poppy and the production of opium were prohibited. The present structure of licit poppy cultivation and production of opium in India under a regular system of control thus dates back to the beginning of the nineteenth century. Processing of opium in India began with the setting up of the opium factory in 1820 in Ghazipur (U.P.), a town of Eastern UP located on the banks of the river Ganga. Later an alkaloid plant was set up at Ghazipur in 1943 during the period of World War II. The opium and alkaloid plants are spread over an area of about 43 acres.

GOVERNMENT OPIUM & ALKALOID WORKS, NEEMUCH, MADHYA PRADESH

The second plant for processing opium and manufacture of alkaloids located in Neemuch district of Madhya Pradesh, which is approximately 5 Kms. from the eastern border of Rajasthan. It also comprises two separate units namely, the Opium factory and Alkaloid Works. The Neemuch Opium Factory has been in operation since 1st April, 1935. Initially, there was another Opium Factory at Mandsaur but the same was closed down in the year, 1969. The Alkaloid works was inaugurated on 6th October, 1976. The campus has an area of 57,000 Sq. Mtrs.

{For further details Website (www.goaf.gov.in) of the organization can be accessed}

PART IV

II. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)

1. ORGANISATION & FUNCTIONS

1.1.0. The Central Board of Indirect Taxes & Customs (CBIC) deals with the tasks of formulation of policy concerning levy and collection of customs and central excise duties, Service Tax, prevention of smuggling and evasion of duties and all administrative matters relating to Customs, Central Excise, Service Tax and Narcotics (to the extent under CBIC's purview) formations. The Board discharges the various tasks assigned to it, with the help of its field organisations namely the Zones of Customs & Central Excise, Commissionerates of Customs & Central Excise, the Directorate and the Opium and Alkaloid factories under the Central Bureau of Narcotics. It also ensures that taxes on foreign and inland travel are administered as per the law and the collection agencies deposit the taxes collected to the public exchequer promptly.

1.1.1. The Union Cabinet had approved the restructuring of the customs and central excise field formations. The reorganized set-up came into existence with effect from 01st November 2002. The aim of the restructuring exercise was to create a tax administration which is officer-oriented, technology-driven, assessee-friendly and which maximizes revenue productivity by having closer supervision through creation of smaller and compact Commissionerates and Zones, which in turn will provide better accessibility to the trade and industry and rationalize the workload. The other objectives were to reinforce the Directorate of Anti-evasion and Revenue Intelligence to counter tax evasion and smuggling and unblocking the revenue locked in appellate cases.

1.2.0. Zones of Customs, Central Excise and Customs (Preventive)

1.2.1. In the reorganized set-up, there are twenty three zones of Customs and Central Excise and eleven exclusive zones of Customs/Customs (Preventive) across the country. These zones are headed by Chief

1.2.2. Commissioners.

1.2.3. The zones of Customs and Central Excise are located at the following places:

1. Delhi	9. Ranchi	16. Vadodara
2. Chandigarh	10. Mumbai-I	17. Ahmedabad
3. Kolkata	11. Mumbai-II	18. Bangalore
4. Bhubaneswar	12. Jaipur	19. Mangalore
5. Shillong	13. Bhopal	20. Kochi
6. Lucknow	14. Pune	21. Hyderabad
7. Meerut	15. Nagpur	22. Chennai and
8. Coimbatore		

The eleven exclusive zones of Customs/Customs (Preventive) are located at the following places:

-

1. Delhi	2. Chennai	3. Patna-Custom (Preventive)
4. Mumbai-I	5. Bangalore	6. Mumbai-III Customs
7. Mumbai-II	8. Ahmedabad	9. Chennai Customs (Preventive)
10. Kolkata	11. Delhi Customs (Preventive)	

1.3.0. Commissionerates of Customs & Central Excise.

1.3.1. The Commissionerates, spread all over the country, perform the executive functions entrusted by the Board, There are 92 Commissionerates predominantly concerned with Central Excise and dealing with Customs and Anti-smuggling work in their jurisdiction. These Commissionerates also deal with Service Tax work except the

1.3.2. Commissionerates located in six metropolitan cities. They are organized as territorial units, usually extended to part or whole of a state or a metropolitan area. The Commissionerates are located at the following places: -

1. Delhi-I	20. Bhubaneswar-I	39. Thane-I	58. Surat-I	77. Hyderabad-III
2. Delhi-II	21. Bhubaneswar-II	40. Thane-II	59. Surat-II	78. Hyderabad-IV
3. Delhi-III (Gurgaon)	22. Shillong	41. Belapur	60. Daman	79. Tirupati
4. Delhi-IV (Faridabad)	23. Dibrugarh	42. Raigarh	61. Ahmedabad-I	80. Guntur
5. Rohtak	24. Kanpur	43. Jaipur-I	62. Ahmedabad-II	81. Vishakhapatnam-I
6. Panchkula	25. Lucknow	44. Jaipur -II	63. Ahmedabad-III	82. Vishakhapatnam-II
7. Chandigarh	26. Allahabad	45 Bhopal	64. Rajkot	83. Chennai-I
8. Jalandhar	27. Meerut-I	46. Indore	65. Bhavnagar	84. Chennai-II
9. Ludhiana	28. Ghaziabad	47. Alipur	66. Bangalore-I	85. Chennai-III
10. Kolkata-I	29. Noida	48. Pune-I	67. Bangalore-II	86. Chennai-IV
11. Kolkata-II	30. Meerut-II	49. Pune-II	68. Bangalore-III	87. Pondicherry
12. Kolkata -III	31. Jamshedpur	50. Pune-III	69. Mysore	88. Tiruchirapalli
13. Kolkata-IV	32. Patna	51. Goa	70. Mangalore	89. Coimbatore
14. Kolkata-V	33. Ranchi	52. Aurangabad	71. Belgaum	90. Salem
15. Kolkata-VI	34. Mumbai-I	53. Nasik	72. Kochi	91. Madurai
16. Kolkata-VII	35. Mumbai-II	54. Nagpur	73. Thiruvananthapuram	92. Tirunelveli
17. Haldia	36. Mumbai-III	55. Vadodara-II	74. Kozhikode	
18. Bolpur	37. Mumbai-IV	56. Vadodara-II	75. Hyderabad-I	
19. Silliguri	38. Mumbai-V	57. Vlasad	76. Hyderabad-II	

Commissionerates of Service Tax: There are six Commissionerates located at metropolitan cities of Delhi, Mumbai, Kolkata, Chennai, Ahmedabad & Bangalore dealing exclusively with work related to Service Tax.

1.4.0. Commissionerates of Customs & Customs (Preventive)

1.4.1. These Commissionerates are 35 in number and spread all over the country as follows: -

1. Delhi (Air Cargo Import & General)	13. Kolkata (Port)	25. Jodhpur Customs (Prev)
2. Delhi (ICD)	14. Kolkata (Airport)	26. Delhi Customs (Preventive)
3. Delhi (Air Cargo Export)	15. Chennai (Airport & Air Cargo)	27. Patna Customs (P)
4. Mumbai (General)	16. Chennai Port (Import)	28. Lucknow Customs (Prev)
5. Mumbai (Export)	17. Chennai Port (Export)	29. Mumbai Customs (Prev)
6. Mumbai (Import)	18. Bangalore	30. Tuticorin
7. Nhava Sheva (Import & Mulund CFS)	19. Mangalore	31. Tiruchirapalli
8. Nhava Sheva (Export)	20. Kochi	32. West Bengal Customs (P)
9. Mumbai Air Cargo (Import)	21. Ahmedabad	33. Shillong Customs (P)
10. Mumbai Air Cargo (Export)	22. Kandla	34. Kochi Customs (P)
11. Mumbai (Air port)	23. Vishakhapatnam	34. Jamnagar Customs (Prev.)
12. Pune Customs	24. Amritsar	

1.4.2 The above-mentioned 35 Commissionerates have been assigned the following functions: -

- (a) Implementation of the provisions of the Customs Act, 1962 and the allied acts, which includes levy and collection of Customs duty and enforcement functions in their earmarked jurisdictions.
- (b) Surveillance of coastal and land borders to prevent smuggling activities.

Attached/Subordinate offices of CBIC :-

In the performance of the administrative and executive functions, the following attached/subordinate offices assist the Board:-

- a. Directorate of Central Excise Intelligence
- b. Directorate of Revenue Intelligence
- c. Directorate of Inspection (Customs and Central Excise)
- d. Directorate of Housing and Welfare
- e. National Academy of Customs, Excise & Narcotics
- f. Directorate of Vigilance
- g. Directorate of Systems
- h. Directorate of Audit
- i. Directorate of Safeguards
- j. Directorate of Export Promotion
- k. Directorate of Service Tax
- l. Directorate of Valuation
- m. Directorate of Publicity and Publicity Relations
- n. Directorate of Organisation and Personnel Management
- o. Directorate of Logistics
- p. Directorate of Legal Affairs
- q. Directorate of Data Management
- r. Office of the Chief Departmental Representative
- s. Central Revenue Control Laboratory

Note: Under the reorganised set-up, the erstwhile Directorate of Statistics and Intelligence were reclassified as Directorate of System and Directorate of Data Management and brought under the upgraded Directorate General of Systems and Data Management, The Directorate of Organisation and Management Services has been renamed as Directorate of Organisation and Personnel Management. The Directorate of Safeguards and Directorate of Valuation have been upgraded and are headed by Director Generals. The Directorates of Housing and Welfare, Export Promotion and Legal Affairs have been newly created. Most of these Directorates are headed by an officer of the rank of Director General.

1.5.1 The function of the Directorates, Office of the Chief Departmental Representative and the Central Revenues Control Laboratory under the Central Board of Excise and Customs in brief are as follows :-

Functions of the Directorates under the Central Board of Indirect Taxes and Customs and of the Central Revenues Control Laboratory.

(1). Name of the office & functions in brief

1. Directorate of Central Excise Intelligence

- (a) To collect, collate and disseminate intelligence relating to evasion of central excise duties.
- (b) To study the price structure, marketing patterns and clarification of commodities vulnerable to evasion of Central Excise duty

- (c) To coordinate action with other departments like income tax etc. in cases involving evasion of central excise duties;
- (d) To investigate cases of evasion of central excise having inter-Commissionerates ramification; and
- (e) To advise the Board and the Commissionerates on the modus operandi of evasion of central excise duties and suggest appropriate remedial measures, procedure and practices in order to plug any loopholes.

2. Directorate of Revenue Intelligence

- (a) To study and disseminate intelligence about smuggling;
- (b) To identify the organised gangs of smugglers and areas Vulnerable to smuggling, targeting of intelligence against them and their immobilization;
- (c) To maintain liaison with the intelligence and enforcement agencies in India and abroad for collection of intelligence and in-depth investigation of important cases having inter Commissionerate and international ramification;
- (d) To alert field formations for interception of suspects and contraband goods, assessment of current and likely trends in smuggling.
- (e) To advise the Ministry in all Matters pertaining to Anti-Smuggling measures and in formulating or amending laws, procedures and practices in order to plug any loop - holes; and
- (f) To attend to such other matters as may be entrusted to the Directorate by the Ministry or the Board for investigation.

3. Directorate of Inspection (Customs & Central Excise)

- (a) To study the working of customs, central excise and narcotics departmental machinery throughout the country and to Suggest measures for improvement of its efficiency and rectification of defects in it through inspection and by laying down procedures for their smooth functioning;
- (b) To carry out inspections to determine whether the working of the field formations are as per customs and central excise procedures, and to make recommendations with regard to the procedural flaws, if any noticed ;
- (c) To suggest measures for improvement in functioning of the field formations.

4. Directorate of Housing & Welfare

- (a) To monitor and coordinate with the Board, Ministry and field formations;
- (b) To help the field formations in framing the project proposals;
- (c) To assist the field formations in implementation of approved projects by providing technical support in respect of integrated and architectural planning, standardization of house building designs;
- (d) To devise procedures for accounting and documentations system
- (e) To coordinate with the field formations with regard to the problems of encroachment and abandoned properties.
- (f) To prepare and compile Housing Manuals for future guidelines;
- (g) To keep the field formations informed about various schemes and facilities available;
- (h) To have regular coordination and interaction with the Central Building Research Institute, Roorkee for getting their guidance on building science with reference to different projects and to have liaison and coordination with Housing Board, architects and builders to ensure quality construction in scheduled time-frame;
- (i) To encourage environment-friendly planning and execution of the projects of the department through horticultural and other environmental planning; and
- (j) To coordinate with the Ministry on welfare measures related to building/execution of library, guest houses, resorts/holiday homes, conference rooms, playgrounds, godowns, garages etc.

5. National Academy of Customs Excise and Narcotics

- (a) To impart training to direct recruits and to arrange refresher courses for department officers;
- (b) To assist in formulation of training policies and to implement the policies approved by the Board by devising schemes and syllabi or studies for training of direct recruits and departmental officers; and
- (c) To arrange study tours of the customs and excise officers from neighboring countries under United Nations Development Programme.

6. Directorate of Vigilance

- (a) To monitor the vigilance cases against the officers of Customs and central excise formations;
- (b) To maintain proper surveillance on the officials of doubtful integrity; and
- (c) To maintain close liaison with the Central Bureau of Investigation, Directorate General of Revenue Intelligence and Vigilance Branches in the Commissionerates in order to ensure that the programme on vigilance and anti-corruption are implemented in all Commissionerates of customs, central excise and narcotics formations;

7. Directorate of Systems

To look after all aspects of the implementation of customs and central excise computerisation projects including acquisition of hardware, development and maintenance of software, training of personnel and monitoring of expenditure budget on computerisation at the central and field levels.

8. Directorate of Data Management

- (i) To collect and consolidate data and statistics pertaining to realisation of revenue from indirect taxes and advise the ministry and the Board in forecasting , budget estimates; and
- (ii) To collect statistics for compilation of statistical bulletins and statistical yearbook in respect of revenue, arrears, seizures, court cases etc., pertaining to indirect taxes.

9. Directorate of Audit

- a. To provide direction for evolution and improvement of audit techniques and procedures;
- b. To ensure effective and efficient implementation of new audit system by periodic reviews;
- c. To coordinate with the external agencies as well as other formations with the department;
- d. To suggest measures to improve tax compliance;
- e. To gauge the level of audit standards and assessees' satisfaction;
- f. To evolve the policy for development of a sound data base as well as enhancing the skill of the auditors with a view to making the audit effective and meaningful.;
- g. To aid and advice the Board in policy formation and to guide and provide functional directions in planning, coordination and supervision of audits at local levels;
- h. To collate and disseminate the relevant information; and
- i. To implement EA - 200 audits and related projects like risk management, CAAP audits etc.

10. Directorate of Safeguards

- (a) To investigate the existence of serious injuries or threat of serious injuries to the domestic industry as a consequence of increased imports of an article into India;
- (b) To identify the articles liable for safeguard duty;
- (c) To submit the findings, provisional or otherwise, to the Central Government regarding, 'serious injury' Or 'threat of serious injury' to the domestic industry consequent upon increased imports of an article from the specified country.
- (d) To recommend the following:-
 - i. The amount of duty which, if levied would be adequate to remove the 'injury' or 'threat of injury' to the domestic industry;

- ii. The duration of levy of safeguard duty and where the period so recommended is more than a year, to recommend progressive liberalization adequate to facilitate positive adjustment; and
- iii. To review the need for continuance of safeguard duty.

11. Directorate of Export Promotion

- (a) To interact with the Export Promotion Councils for various categories of export to sort out the difficulties being faced by the genuine exporters;
- (b) To function in close liaison with allied agencies concerned with the exports to ensure that genuine exporters get the full advantages of the Export schemes without any difficulties;
- (c) To monitor the performance of the field formations through monthly and quarterly returns, like duty-foregone statements, drawback payment statements and quarterly drawback payment statements and to compare and compile the same to enable the Ministry to review the policy;
- (d) To carry out the appraisal studies to examine the efficacy of the existing legal provisions/rules and procedures and suggest to the ministry about the changes to be made, if any;
- (e) To conduct post-audit of the Brand Rate fixed by the Directorate of Drawback and carry out physical verification of selected cases independently or with the help of the central excise formations.
- (f) To conduct post-audit of the select cases of duty free imports allowed under various Export Promotion Schemes in the customs and central excise formations; and
- (g) To work in close coordination with the Board and the relevant sections that deals with 100% EOUs/EPZ Units/SEZ Units and various Technology Parks and the schemes relating to the export of gems and jewellery.

12. Directorate of Service Tax

- (a) To monitor the collections and assessments of service tax;
- (b) To study the implications of service tax in the field and to suggest measures to increase revenue collections;
- (c) To undertake study of law and procedures;
- (d) To form a database; and
- (e) To inspect the Service Tax Cells in the Commissionerates.

13. Directorate of Valuation

- (a) To assist and advise the Board in the implementation and monitoring of the working of the WTO Agreement on Customs Valuation;
- (b) To build a comprehensive valuation database for internationally traded goods using past precedents, published price information or prices obtained from other authentic sources;
- (c) To disseminate the price information on a continuing basis to all customs formations for online viewing and as a means of assistance for day-to-day assessments with a view to detecting and preventing under valuation as also for enabling assessments to be finalized speedily;
- (d) To monitor valuation practices at various customs, formations and bring to the notice of the Board the significant and emerging pricing patterns and to suggest corrective policy or other majors, where needed ;
- (e) To maintain liaison with the Valuation Directorates of other customs administrations and customs officers posted abroad;
- (f) To study international price trends of sensitive commodities and pricing patterns of trans-nationals corporations (e.g. transfer pricing) and Indian ventures with foreign collaborations and help evolve a system to combat planned under-valuation as well as valuation frauds; and

- (g) To carry out inspection of the field formations to determine whether the valuation norms as evolved by the Directorate of Valuation are uniformly applied across the country.

14. Directorate of Publicity & Public Relations

- (a) To prepare, revise and publish the statutory and departmental manuals;
- (b) To consolidate the instructions issued by the Board in technical and administrative matters of customs and central excise;
- (c) To compile the important judgments delivered by High Courts and the Supreme Court on matters relating to indirect taxes;
- (d) To update all departmental manuals through corrections lists etc; and to undertake publicity with a view to educating the public about indirect taxes through brochures, posters, hoardings, radio, TV and press media.

15. Directorate of Organisation and Personnel Management -

To look after the functions relating to method studies, work measurement and staffing, besides management services including manpower planning for the customs and central excise and narcotics formations.

16. Directorate of Logistics

- (a) To inspect, assess and evaluate the effectiveness of the staff deployed on anti-smuggling duties in the Commissionerates and in vulnerable areas;
- (b) To monitor, coordinate and evaluate the progress in cases of adjudications, prosecutions and rewards to informers and officers in various Commissionerates and to watch the progress in disposal of confiscated goods involved in prosecution cases;
- (c) To plan and assess the need for staff training, equipments, vehicles, vessels, communications or other resources required for anti-smuggling work in various Commissionerates and to evaluate their operational efficiency; and
- (d) To deal with the matters concerning acquisition, procurement, purchase, repair and reallocation of such equipment.

17. Directorate of Legal Affairs

- (a) To function as the nodal agency to monitor the legal and judicial work of the Board
- (b) To create a data bank of all the cases decided by various benches of the Tribunal and monitor cases effectively in order to ensure that the field formations recommend filing of appeals only in deserving cases and not on the issues already decided by the Supreme Court or High Courts and accepted by the department;
- (c) To ensure that all orders of the Tribunal are examined by the field formations and timely proposal for; filing appeal are sent to Board wherever necessary and the report about acceptance of an order is sent to the Chief Commissioner.
- (d) To intimate the field formations about important decisions of the various High Courts, which are finally accepted by the Department, and about the important decisions of the Supreme Court so that unnecessary litigation work on the issues already settled is not created by the field formations;
- (e) To create a database pertaining to the cases pending in various High Courts. The appellant/respondent commissioners will assist the Directorate in creating and updating the database pertaining to the High Court cases.
- (f) To prepare panels of Standing Counsels/Panel Counsels for various High Courts on the basis of feedback received from the field formations. However, the Directorate is restricted to making recommendations only and the final decision regarding approval of the panel/appointment of the Standing Counsels rests with the Ministry; and
- (g) To keep an approved panel of eminent lawyers well versed with Customs and Central Excise Laws as well as administration matters, who may not be on the regular panel of the Government but may be engaged by the Department for handling important cases.

18. Office of the Chief Departmental Representative (CDR)

- (a) To receive the cause list of cases from the CESTAT registry and distribute the case file among Departmental Representatives (DRs)
- (b) To monitor the efficient representation by DRs in all listed cases before the benches of the CESTAT
- (c) To coordinate with and call for cross objections, clarifications and confirmations from the Commissionerates concerned;
- (d) To maintain coordination with the President, CESTAT
- (e) To exercise administrative control over DRs and attend to the administrative matters pertaining to the CDR office including its regional offices at Mumbai, Kolkata, Chennai and Bangalore.

19. Central Revenue Control Laboratory

To analyse samples of goods and to render technical advice to the Board and its field formations in regard to the duti ability of various goods.

(2) Composition and functions of Central Board of Indirect Taxes and Customs

The Central Board of Indirect Taxes and Customs consists of a Chairman and following Six Members:

- 1. Chairman
- 2. Member (Investigation)
- 3. Member (Customs)
- 4. Member (IT, Legal & Compliance Verification)
- 5. Member (Admn. & Vig.)
- 6. Member (Tax Policy)
- 7. Member (GST/CX)

ALLOTMENT OF WORK AMONGST THE CHAIRMAN AND
MEMBERS OF
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED JOINTLY BY THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

- 1. Policy regarding discharge of statutory functions of the Central Board of Indirect Taxes and Customs.
- 2. General policy relating to:
 - (a) Tax planning and statutory changes;
 - (b) Organization of other field formations;
 - (c) Personnel management and training;
 - (d) Methods and procedures of work; and
 - (e) Performance budgeting.
- 3. Proposals relating to legislation.
- 4. Decisions on recommendations of Committees.
- 5. Write-off or abandonment of revenue exceeding Rupees fifteen lakhs in a case.
- 6. Grant of Awards and Appreciation Certificates.
- 7. Any other matter that may be placed before the Board by the Chairman by a Member with the approval of Chairman.

Note: Matters relating to the above subjects will be sponsored for Board's consideration by the Chairman or by the Member in whose charge the concerned item broadly falls.

CASES OR CLASSES OF CASES, WHICH SHALL BE COSIDERED BY CHAIRMAN, CBIC.

1. Co-ordination and overall supervision of the work of the Board, including tours and inspections of the field formations by the Members. The following items of Chairman's work will come to him through the concerned Members.
2. All important policy matters relating to or arising out of the work allocated by this order in particular:-
 - (a) Estimates of Revenue realization and measures to achieve these;
 - (b) Administration and service matters relating to Group 'A' officers including Vigilance matters;
 - (c) Public Grievances;
 - (d) Court and Tribunal cases involving important or high revenue stakes
 - (e) Intelligence discussions, negotiations, agreements and conferences and delegations to international conferences and meetings.
3. Budget matters and duty exemptions.
4. Matters relating to opium and narcotics.
5. World Customs Organisation, World Trade Organisation and ESCAP and other International
6. Organisation.
7. Any other matter which the Chairman or the concerned Member may consider necessary to be submitted to the Chairman.
8. The entire work pertaining to DG (Vigilance)/CVO's office would be supervised by the Chairman.

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (SERVICE TAX & GST) *

Matters relating to Service Tax, Publicity and Public relations and Help Centres:

Zones/ DGs to be supervised

Chief Commissioner, Central Excise, Ahmedabad
 CC, Customs, Ahmedabad
 CC, Central Excise & Customs, Vadodara
 CC, Central Excise, Jaipur

CC, Central Excise & Customs, Chandigarh
 DP&PR, DGST

**incorporated as per Ad-II, CBEC's O/O No.62/2011 dated 04.04.2011 issued under F.No.C-50/25/2000-Ad.II.*

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (CENTRAL EXCISE)

1. Central Excise and Salt Act and Rules-legislation and interpretation.
2. Central Excise Procedures.
3. Tariff Classification.
4. Arrears of Revenue.
5. Medicinal and Toilet Preparations Act.
6. Technical Co-ordination within the Board.
7. LTUs
8. Work relating to:-
 - (a) Chief Commissioners of Chennai, Bangalore, Cochin, Coimbatore&Mysore
 - (b) *Directors General of Central Excise Intelligence/DGICCE/DG(Audit)/CC(TAR).
 - (c) *CC, CX, Delhi, CC, Customs, Delhi, CC, Cus.(Prev.), Delhi, CC, Cus. & CX, Meerut, CC, CX, Lucknow.
9. Prosecution in Central Excise Cases.

CASES OR CLASSS OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (CUSTOMS, RI&I, EXPORT & SAFEGUARDS)

1. Customs Laws and its interpretation and application, policy and broad procedures (other than those concerning anti smuggling).
2. T. C., ETC and other prohibition or restriction on imports and exports.
3. Foreign Travel Tax and cesses on imports and exports.
4. Baggage concessions and Rules.
5. Customs Valuation.
6. Tariff classifications, tariff advises.
7. Customs procedures, customs house agent's regulations.
8. Warehousing, inland bondage warehouses.
9. FTZs., EPZs, 100% EOU, E H T P's STP's and other special export schemes.
10. World Customs Organization, World Trade Organisation, ESCAP and International talks and agreements with organisation concerning customs.
11. Matters relating to drawback.
12. Matters relating to export promotions in Exim Policy.
13. Revenue Intelligence.
14. Safe-guards.
15. Customs & Central Excise procedures relating to above subjects.
16. Supervision and Control over Customs & Central Excise formations relating to above items of work and Directorate of Drawback.
17. Coordination with other ministries relating to export promotion and related issues.
18. Valuation
19. Supervision and control over:-
 - (a) Chief Commissioners, Delhi, Meerut, Ahmedabad, Nagpur, Bhopal and Vadodara.
 - (b) Directors General of Revenue Intelligence, Export Promotion, Safeguards, Valuation.
 - (c) Directorate of Logistics.
 - (d) Central Revenue Control Laboratory (CRCL)

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (L&J)

1. All legislative proposals other than those relating to Customs and Central Excise Tariff.
2. Judicial and Court work relating to Customs and Central Excise in the Board (except that relating to service matters).
3. Supervision and monitoring of judicial and court work relating to Customs and Central Excise of the field formations, particularly the litigation work in High Courts, excluding prosecutions, COFEPOSA.
4. Matters relating to settlement of Govt. Dept. and another Government Dept. and Public Sector Enterprises.
**incorporated as per Ad.II, CBEC's O/O No.62/2011, dt. 04.04.2011 issued under F.No.C 50/25/2000-Ad.II.*
5. Work of revision of orders passed by Commissioners under the Customs Act or Central Excise and Salt Tax.
6. Review of orders passed by Commissioner and Commissioners (Appeals) for considering if appeals to CESTAT are required to be filed.
7. Work relating to functioning of: -
 - (a) Chief Commissioners of Kolkata, Bhubaneswar, Ranchi, Patna, Shillong and Lucknow.
 - (b) DG (Systems & Data management)
 - (c) CDR,
 - (d) Directorate of Legal Affairs.
 - (e) Settlement Commission,
 - (f) CESTAT

- (g) Authority for Advance Rulings.
- 8. Prosecution in customs cases; Cofeposa and related work.

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (P & V)

1. Personnel Management of all field formations under the Central Board of Excise & Customs, including: -
 - (i) Recruitment, recruitment policy and recruitment rules;
 - (ii) Service matters, pay scales etc.
 - (iii) Appointment, transfers and promotions in the department and service under the CBEC;
 - (iv) Training;
 - (v) Vigilance
 - (vi) Evolution of norms and performance standards; and
 - (vii) Staff Welfare.
2. Official Language Implementation Committee and connected matters.
3. Land and building programmes in all formations under the CBEC.
4. Litigation relating to service matters.
5. Publicity, Public Relations and HelpCenters
6. Work relating to functioning of:-
 - (i) *CC, CX, Bhopal, CC, CX&Cus., Hyderabad, CC, CX&Cus., Nagpur, CC, CX&Cus., Vizag.
 - (ii) *DG (Vigilance)/NACEN/HRD.
 - (iii) Directorate of O&M.
 - (iv) Directorate of Housing & Welfare.

CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (BUDGET& COMPUTERISATION)

1. Supervision of the work of :-
 - (a) Chief Commissioners of Chandigarh, Jaipur, Visakhapatnam and Hyderabad.
 - (b) Chief Commissioner, CX, Cochin
 - (c) Chief Commissioner, CX, Bangalore
 - (d) Chief Commissioner, Customs, Bangalore
 - (e) Chief Commissioner, CX, Coimbatore
 - (f) Chief Commissioner, CX, Mangalore
 - (g) Chief Commissioner, CX, Chennai
 - (h) Chief Commissioner, Customs, Chennai
 - (i) Chief Commissioner, CX, Customs (Prev.), Chennai
 - (j) Chief Commissioner, Customs & CX, Mysore
 - (k) Chief Commissioner, Customs & CX, Visakhapatnam
 - (l) Chief Commissioner, Customs & CX, Hyderabad
2. All matters relating to Computerization and Business Process Re-Engineering in the Customs and Central Excise Department.

**incorporated as per Ad-II, CBEC's O/O No.62/2011 dt. 04.04.2011 issued under F.No.C-50/25/2000-Ad.II.*

B. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Wing-wise allocation of work

1. Joint Secretary (Admn.)

a. Deputy Secretary (Ad.II)

Ad.II Section

List of Subjects:

1. The following matters relating to Indian Customs & Central Excise Service Gr. A: -
 - (a) Recruitment, promotion and seniority;
 - (b) Leave, posting and transfers;
 - (c) Framing of recruitment rules;
 - (d) Convening of DPCs for (a) promotion (b) confirmation
 - (e) Briefing officers on deputation;
 - (f) Deputation of officers to other Departments etc;
 - (g) Forwarding of applications to other Departments;
 - (h) CCS (Conduct) Rules;
 - (i) Training of Gr. 'A' Officers of IC & CE in India and abroad;
 - (j) Posting of officers abroad.
2. Deputation/delegation abroad.
3. Medical claims (Gr. 'A' Officers only).
4. Departmental examination for probationers of Indian Customs & Central Excise Service Gr. 'A' and extension/completion of probation period.
5. Processing of proposals for appointments of officers of Indian Customs & Central Excise Service Group 'A' for various Gr. 'A' Secretariat posts in the Department including CBEC and obtaining ACC/CEB approval therefor.
6. Court cases relating to the above subjects
7. Parliament Questions relating to the above subjects.
8. Grant of permission to practice/commercial employment to officers of IC & CE Service Gr. A.

Personnel Section

List of Subjects

1. Maintenance of CCRs and IPRs of the Officers belonging to ICCES and Group A officers of Central.
2. Revenues Chemical Service and Telecommunication service.
3. Scrutiny of the Confidential Reports of these officers.
4. Communication of adverse remarks, if any.
5. Dealing with the Representations/Appeals/Memorials/Petitions to the President against adverse remarks in a Confidential Report.
6. Furnishing of complete CR dossiers to the various authorities requiring them for various administrative purposes.

b. Deputy Secretary (Ad.IIA &B)

AD. II -A SECTION

List of Subjects:

1. House Building Advance, Conveyance i.e. motor car, scooter, motor cycle and GPF advance to Principal Commissioner/Director General only; and relaxation if any for all Gazetted officers.
2. Framing and amendments to Recruitment Rules for CAO (Group 'A') in Central Excise Deptt. /Customs Deptt./Appraisers/Supdts. of Customs (Prev.)/Group A&B of Customs Marine Organisation (CMO).

3. Matters relating to recruitment, promotion and seniority, in respect of the following Group B/Group A cadres in the Customs Department: -
(a) Appraisers, (b) Superintendents of Customs (Prev.) (c) ACAO/AO (Customs Deptt.), (d) CAO (Customs Deptt.), (e) CAO (Central Excise Department).
4. Pay fixation - Pay references regarding all categories of officers and staff; (clarification on policy).
5. Overtime allowance to officers of Customs and Central Excise Department - policy regarding.
6. Arrears Claims/Medical Claims of Group B officers of the Customs Deptt; (where relaxation to the rules is required).
7. Special pay in respect of Gazetted and non-gazetted staff;
8. Revision of pay scale of Gazetted and non-gazetted staff;
9. Allowances in respect of Gazetted and non-gazetted staff; (policy matters)
10. Hindi Teaching scheme - cases relating to incentives for learning Hindi.
11. Preparation of All India Seniority list of Supdt. of Customs (Prev.) and customs Appraisers and CAOs.
12. Demands of the Federation/Association and items included in the agenda of the Departmental Council meetings pertaining to the above items of work.
13. Promotion, posting, transfer of CAOs in Central Excise, Narcotics Department and holding of DPCs meetings in respect of Chief Accounts Officers in Central Excise /Customs Departments.
14. De-reservation of Group 'B' posts reserved for SC/ST and confirmation of Group 'B' Direct Recruits in Customs Department also court cases/ VIP references on the above items of work.
15. Presumptive Pay under F.R. 49 in respect of Chief Accounts Officer of Central Excise/ Customs Deptt.
16. Financial upgradation to Gr 'B' Direct Recruit Officers.
17. Financial upgradation to Gr 'C' Direct Recruit Officials.

AD. II- B SECTION

List of Subjects:

1. Establishment of Group 'B' Gazetted Officers (both executive and ministerial) in the Central Excise Commissionerates, Narcotics Department, Directorate of Training, Directorate of Inspection, Directorate of Statistics and Intelligence, Directorate of Communication, Directorate of Revenue Intelligence, Central Revenue Control Laboratory and Directorate of O & M Services.
2. DPC for promotion to Group 'B' posts in the Central Excise Commissionerates, Narcotics Department, Directorate of Inspection, Directorate of S & I, Directorate of Communications, Directorate of Revenue Intelligence, Central Revenue Control Laboratory etc. (Policy matter only).
3. Representation/Memoranda against non-confirmation in Group 'B' Gazetted posts in the Central Excise/ Narcotics Department.
4. Preparation of All India List of Superintendents of Central Excise Group 'B' and ACAO/AO of the Central Excise Commissionerates and representations relating thereto.
5. Representations/Memoranda for fixation of seniority in Group 'B' posts in Central Excise/Narcotics Deptt.
6. Policy regarding postings and transfers of Group 'B' Gazetted Officers in the Central Excise/Narcotics Deptt. and representations from such Group 'B' Gazetted Officers regarding postings and transfers.
7. Deputation of Group 'B' Gazetted officers in the Central Excise Department to other Departments.
8. Representation from Group 'B' Gazetted officers of Central Excise / Narcotics Deptt. against stoppage at E.B.
9. Representations from Group 'B' Gazetted officers of Central Excise/Narcotics Deptt. for expunction of adverse remarks.
10. Representation from Group 'B' Officers for change in date of birth.
11. Pre-mature retirement of Group 'A' & 'B' officers of Telecommunication Wing, Central Revenues Chemical Services, Group 'B' officers in Central Excise and Narcotics Departments and representations against premature retirement.
12. Extension of service/re-employment of Group 'B' Gazetted officers in Central Excise and Narcotics Deptt.

13. Representations of Group 'B' Gazetted officers of Central Excise and Narcotics Deptt., for reimbursement of medical expenses.
14. Framing and amendments to Recruitment Rules for Group 'B' posts in the Central Excise and Narcotics Deptt. and Gr. 'A' & Gr. 'B' posts in Central Revenue Control Laboratory and Telecommunication wing.
15. Promotion, postings and transfers of officers in Central Revenue Chemical Services, Group 'A' and Telecommunication service Group 'A'.
16. Suits/CAT matters/Writ Petitions/Special Leave Petition before Supreme Court relating to the subjects dealt with in the Section.
17. Parliament Questions relating to the subjects dealt with in the Section.
18. Reimbursement of legal expenses to Group 'B' officers.
19. Direct recruitment to various Group 'A' and Group 'B' posts in CRCL and Telecommunication wing of Customs and Central Excise Department.
20. D.P.C. for promotion to Group 'A' posts in CRCL and Telecommunication wing and Assistant Director (OL) in Customs and Central Excise Department.
21. Confirmation in Group 'A' and Group 'B' posts (Supdt. Expert) and Assistant Director (OL).

(c) **Deputy Secretary (Ad.III A)**

Ad.III (A) Section

List of Subjects:

The following subjects relating to Group C & D staff of the Commissionerates / Directorates/ Central Bureau of narcotics under CBIC.

1. Departmental examination and representations and petitions relating thereto.
2. Departmental Promotion Committee - Policy regarding promotion to various grades.
3. Representations from the Non-Gazetted staff of all Directorates & Commissionerates.
4. Seniority - Policy and individual representations.
5. Confidential Reports - Policy and procedure and representations against adverse remarks.
6. Confirmation - Policy, procedure and individual representations Group C & D.
7. Promotion of SC/ST employees in reserved quota and de-reservation of vacancies (Promotion posts) in respect of Non-Gazetted staff.
8. Probation.
9. Parliament questions pertaining to the above items of work.
10. Court cases pertaining to the above items of work.
11. Departmental Council matters.
12. All India Federations, Executive and Ministerial (Customs and Central Excise).
13. Representations against termination of services under Rule 5 of CCS (DSTS) Rules, 1965
14. Inter- Commissionerate/Departmental Transfers of Group C & D employees under the CBIC.

AD. VIII (EC) SECTION

List of Subjects:

1. Collection of data in respect of requirement of office and residential accommodation of the field formations in CBIC.
2. Drawing up of Construction Programme for the Central Excise and Customs Department on all Indiabasis.
3. Implementation of the Construction programme.
4. Examination of individual proposals received from Commissioners of Central Excise and Commissioners of Customs regarding construction of buildings involving: -
 - (a) Drawing up of schedule of accommodation.
 - (b) Scrutiny of plans and estimates.
 - (c) Securing approval of Expenditure Finance Committee/CNE where necessary. .
 - (d) Issue of Administrative approval and expenditure sanction.
5. Scrutiny of proposals regarding acquisition of land for construction of departmental building involving:
 - (a) Detailed examination of requirements of office and residential accommodation based on staff strength, etc. and;

- (b) Issue of administrative approval and expenditure sanction.
- 6. Examination of proposals regarding purchase of ready built buildings.
- 7. Examination of proposals regarding repairs of departmental building and minor works.
- 8. Finalisation of budget proposals in respect of construction of departmental buildings, acquisition of land and purchase of ready-built buildings.
- 9. Examination of proposals regarding hiring of office/office-cum-residence accommodation and godown accommodation in respect of the attached and subordinate offices.
- 10. Court cases relating to the matters concerning the section.
- 11. Provision of subsidized accommodation to the staff.
- 12. Cases regarding requisitioning of buildings and requisition properties.
- 13. Framing and interpretation of rules regarding allotment of residential accommodation in the Departmental Pool of the Central Excise and Customs Department.
- 14. Disposal of surplus lands and buildings.
- 15. All miscellaneous matters in respect of departmental office and residential buildings.
- 16. Parliament questions relating to the above subjects.
- 17. Representations from various staff associations of the Central Excise and Customs Deptt. regarding accommodation.
- 18. Representations regarding vacation of hired buildings.
- 19. VIP references in respect of accommodations.
- 20. Enforcement of the Revenue Allotment Rules.
- 21. Representations for enhancement of rent of hired building.

(d) **Deputy Secretary (Ad.III B)**

Ad.III (B) Section

List of Subjects: -

- In respect of Group 'b' Non-Gazetted, Group 'C' and 'D' in the offices under CBIC: -
- 1. Conduct Rules
 - 2. Verification of character and antecedents
 - 3. Assaults on Govt. Servants while on duty.
 - 4. Advances (Advance for purchase of conveyance- House Building Advance- Flood Cyclones and other natural calamities, Festival advance).
 - 5. Matters relating to Casual Workers.
 - 6. Recruitment policy.
 - 7. Recruitment tests and panels.
 - 8. Allocation of candidates selected by SSC for the post of Inspector (Central Excise) E.O./P.O. and Tax Assistant.
 - 9. Framing of Recruitment rules of cadres dealt in AD.III.B Section
 - 10. Relaxation of age limit/education qualifications/Physical Standards/Typewriting test/Medical examination.
 - 11. Appointment of Departmental candidates against direct recruitment quota.
 - 12. Matters relating to appointment of sportsman.
 - 13. Individual representations regarding recruitment.
 - 14. Appointment of dependents of deceased Govt. servants on compassionate grounds.
 - 15. Leave and joining time.
 - 16. Deputations on Foreign Service or otherwise.
 - 17. Matters raised by Associations/Unions pertaining to subjects dealt with in Ad.III-B section.
 - 18. Complaints in regard to corruption, harassment and bribery against non-gazetted staff.
 - 19. Resignation
 - 20. Extension of service and re-employment in service.
 - 21. Absorption of Surplus/retrenched employees.
 - 22. Change in date of birth of Group 'C' and 'D' officers.
 - 23. De-reservation of posts reserved for SC/ST candidates in the direct recruitment quota.
 - 24. Work relating to reservation and maintenance of rosters for SC/ST and compilation of statistical information for submission to DP&T and Commission for SC/STs
 - 25. Court cases and suit notices in regard to matter dealt with in Ad.III-B Section.

26. G.P.F. Accounts - Representations regarding.

(e) Director (Ad.IV-A & IV-B)

Ad.IV-A Section

List of Subjects:-

1. Creation of posts in the field formations of CBIC.
2. Declaration of Head of Departments in the field formations of CBIC.
3. Conversion of temporary posts into permanent posts in the field formations of CBIC.
4. Re-designation of posts in the field formations of CBIC.
5. Merger of posts in the field formations of CBIC.
6. Creation/Renaming of Commissionerates/Directorates in CBIC.
7. Diversion of posts in the field formations of CBIC.
8. Reorganization/re-structuring of the posts in the field formations of CBIC.
9. Down-gradation/up-gradation of posts in the field formations of CBIC.
10. Setting up of new Departmental Canteen re-categorization..
11. Matters related to Air travel to non-entitled officers for official tours.
12. VIP references on the subjects allotted to Ad. IV Section
13. Parliament Questions/matters on the subjects allotted to Ad. IV Section
14. RTI on the subjects allotted to Ad. IV Section.

Ad.IV (B) Section

Lists of Subjects: -

1. Determination/Fixation of Permanent Advance/Imprest Money to Heads of Departments under Central Board of Excise & Customs.
2. Entertainment/Light refreshment - Incurring of expenditure on formal meetings/conferences.
3. C.S(M.A) Rules - Reimbursement of medical claims of non-gazetted under Central Board of Indirect Taxes & Customs.
4. Uniform - Prescription of Scale and pattern.
5. Hindi - progressive use of Hindi in the field formations of CBIC.
6. Demands/points raised by the various Service Associations/Unions! Federations on service matters - coordination of and Recognition of Associations.
7. Work relating to JCM Scheme, Departmental Council.
8. Pension and DCRG - Representation of both gazetted and non-gazetted employees under the CBIC for early settlement of and condonation of break in service, counting of past military/civil service for the purpose of pension etc. CAT/Court cases related to pension of ex-officers/officials under CBIC.
9. Cases of pension and payment of interest on delayed payment of Gratuity & other dues of ex-employees/officers under CBIC.
10. Miscellaneous work relating to Funds or strikes in different Commissionerate.
11. Proposals from various Commissionerates under CBIC regarding outsourcing of services in field formations.
12. Public grievances relating to the subject allotted to the Section.
13. Matters relating to inspection of Parliamentary Committee on Official Language and sanction of expenditure incurred on the visit.
14. Delegation of financial powers in respect of items, not specifically dealt with in other sections of the Board.
15. Parliament Questions pertaining to the above items of work.

(f) Deputy Secretary (Ad.V)**Ad.V (A) Section****List of Subjects: -**

1. Processing of vigilance/disciplinary cases (related with vigilance matter) in respect of Group 'A' IRS Officer (Customs and Central Excise) & other Group A officers of CBIC of East and South Zones.
2. Initiation of disciplinary cases under Rule 9 of CCS (Pension) Rules against Group B Officers of C&CE Deptt.
3. Appeal /revision/review petition preferred by Group B officers of C&CE.
4. Vigilance clearance matters.
5. Parliament Questions & Assurances.
6. RTI Matters
7. CPGRAM Portal Greivances.

Ad.V (B) Section**List of Subjects: -**

1. Processing of vigilance/disciplinary cases (related with vigilance matter) in respect of Group 'A' IRS Officer (Customs and Central Excise) & other Group A officers of CBIC of West and North Zones.
2. Initiation of disciplinary cases under Rule 9 of CCS (Pension) Rules against Group C officials of C&CE.
3. Appeal /revision/review petition preferred by Group C officer of C&CE.
4. Review of orders passed by the various disciplinary authorities.
5. Court cases connected with the above items of work.
6. VIP references.
7. Parliament Questions / RTI Matters / CPGRAM Portal Greivances.
8. Reports and returns and misc. matters.
9. Any other miscellaneous matter.

2. Joint Secretary (Customs)**a. Director (Customs)****Customs-III Section****List of Subjects: -**

1. Monitoring the performance of the field's formations of Customs in all areas of work including arrears of customs duty and disposal of unclaimed goods through all periodical reports and Action Plans.
2. Monitoring working of CRCL and infrastructure and equipment requirements of CRCL.
3. Co-ordination of all work in the Customs Wing.
4. All complaints/grievances from the trade
5. Compilations of statements of pending VIP references, Parliamentary Assurances, implementation of Annual Action Plan, Other periodical returns, reports of various Committees, Trade Statistics.
6. Annual Report, Annual Action Plan, periodical reports and returns, and any other misc. matters
7. Estimates Committee and other Committees of Parliament, their study tours and the related work.
8. All policy issues concerning management of hazardous waste including framing of guidelines on import / testing of dangerous /hazardous chemicals.
9. Prohibitions and Restrictions under Section 11of the Customs Act, 1962
10. All misc. matters concerning Customs that concerns more than only one particular section
11. Parliament Questions relating to the above items of work.
12. Co-ordination and monitoring of work connected with RTI Act, 2005 for the Customs Wing (inducted in Cus. III Section)

Customs-IV Section

List of Subjects:

1. Customs Procedure regarding -
 - a. Clearance of goods at Ports/Airports/ICDs.
 - b. Customs duty Refund Cases at all Custom Houses
 - c. Transshipment of goods.
 - d. Policy regarding approval, appointment and setting up of Inland Container Depots, Container Freight Stations , Air Freight Stations and all other matters related to them.
 - e. Coastal Trade including procedure and regulation under Chapter XII of the Customs Act, 1962.
2. Implementation of Kyoto Convention
3. Standardization of Customs Forms
4. Delegation of Powers of Adjudication to Customs Officers.
5. Appointment of Officers under Customs Act .
6. Re-importation of goods of Indian origin under Section 20 of Indian Customs Act, 1962.
7. Quality Control on export commodities.
8. Matters concerning Customs and Central Excise Advisory Council, Customs Advisory Committee and Port Advisory Committee, various Standing Committees, Inter-Ministerial Standing Committee for setting up of ICDs/CFSS, Export Promotion Board chaired by Cabinet Secretary.
9. Parliament Questions relating to the above items of work.

Customs-VI Section

List of Subjects:

1. Grant of special permission for landing of aircrafts on international flights at places other than notified airports.
2. Baggage Rules, Transfer of Residence Rules, Tourist Baggage Rules.
3. Matters relating to clearance of passengers at airports.
4. Integrity Management at the Airports – Handling complaints against the staff and officers of Customs posted at the International Airports
5. Policy relating to import of gold and silver, import of fire arms, etc.
6. Customs House agents Licensing Regulations .
7. Port Trust Act, Arms Act, Antiquities Act and Other allied Acts.
8. Write off/abandonment of claims to irrecoverable duties and penalties and fines.
9. Parliament Questions relating to the above subject, Reports and statements relating to above matters.

Customs Tarrif Unit

List of Subjects: -

1. Classification of goods imported and exported for the purpose of assessment to duty, interpretation of Acts, rules, regulations, exemption notifications etc. and issue of Tariff advices and instructions relating thereto.
2. Customs Tariff and any Legislative and other preparatory work relating to it's updating.
3. Conference of Commissioners of Customs on Tariff and Allied matters.
4. Legislative work relating to administration and levy of anti-dumping, countervailing and safeguard duties.
5. Project Imports.
6. Work relating to Harmonised Systems Committee of WCO.
7. Parliament Questions relating to the above items of work.

b. Joint Commissioner**Customs-V Section****List of Subjects:**

1. All matters concerning Ad-hoc Exemptions under Section 25(2) of the Customs Act, 1962 including formulation of ad-hoc exemption policy.
2. Valuation under Customs Act, 1962 including fixation of tariff values.
3. Fixation of Exchange rates for foreign currencies.
4. Customs privileges and exemptions for the President of the India and the Governors of States; Diplomatic Corps. UN & specialized Agencies like UNDP, UNICEF, FAO etc. Leu of rab States Mission and Palestine Liberation Organisation (PLO), Afro-Asian Rural Reconstruction Organisation, US AID Mission and FORD Foundation. Foreign Experts coming under Bilateral Technical Cooperation Agreements with Government of India. Agencies Coordinating Grant of Aid on behalf of foreign countries (such as OECF, Japan, GTZ, Germany, CIDA, Canada,) IFS Officers and other category of Officers on deputation to foreign governments.
5. Customs facilities and protocol for VIPs at International Airports.
6. Sale/disposal of duty free goods/cars by privileged persons.
7. Parliament Questions relating to the above items of work.

Land and Customs Wing**List of Subjects –**

1. Warehousing:
2. Imports and Exports through post.
3. Bonds and Guarantees
4. All policy matters, trade agreements and transit arrangements relating to Afghanistan, China (Tibet Autonomous Regions), Nepal, Bhutan, Pakistan, Bangladesh, and Myanmar.
5. Appointment and declaration of Land Customs Stations, Ports and Airports under the Customs Act, 1962.
6. Matters concerning cess.
7. Carnet/ Triptyque for tourist's vehicle

International Customs Division(ICD)**List of Subjects:-**

1. International agreement and conventions
2. World Customs Organization matter
3. Policy Commission of WCO
4. Work relating to Vice Chair of Asia Pacific Region of the WCO
5. World Trade Organization matters
6. Work relating to Foreign Training and visits of Customs Officers abroad.
7. ATA Carnet.
8. Parliament Questions/ Parliament Assurances.
9. VIP References thereon
10. Sanctioning of hospitality, expenditure to various foreign delegations
11. Matters relating to organization of International Conferences
12. Miscellaneous matters.

3. Joint Secretary (Drawback)

a. Director (Drawback)

Drawback Section

List of Subjects: -

1. Collection and compilation of data for Drawback Committee work, interactions with EPCs, and other work related to Drawback Committee, RoSL Scheme.
2. Work of AIR of Drawback pertaining to chemicals (28,29) medicaments (30), dyes (32), leather and footwear (42, 64), ferro-alloys, etc. (72, 73) handicrafts and art-ware (73,74,76), electrical and electronic goods (85), stainless steel utensils (73), sports goods (95).
3. Preparation, coordination and implementation of AIR Drawback exercise, notification of AIR Schedule and its EDI implementation; administrative matters relating to Drawback Committee including budget; maintenance of detailed data on drawback disbursements, including EDI pendency as on 1st of every month;
4. Work of AIR of Drawback pertaining to marine and meat products (2, 3 etc.) ethyl alcohol (22), tobacco (24), agarbattis (33), Silk (50), wool (51), cotton (52), man-made/textiles (54,55), carpets (57), garments / made -ups (61,62,63) engineering goods (73, 84), hand tools (83), bicycles, vehicles, auto components (87), gaskets (84), writing instruments (96) and any commodity not allocated to another officer.
5. Miscellaneous references relating to Drawback; CVD investigation; nodal officer for parliament matters related to Duty Drawback scheme; Drawback Committee work as may be assigned.
6. Public Grievances and CPGRAMS work.
7. Cases for Central Govt./Board/JS (DBK) to relax provisions of respective Drawback Rules; PAC, C&AG and Audit matters, pending issues of transfer of brand rate cases to field formations, issuance of notifications whenever necessary .
8. Reports and returns, General administration and upkeep of record, equipment and premises of Drawback Division; CPIO under RTI Act and other work related to RTI, issuance of notifications whenever necessary.
9. Inter-ministerial coordination and FTP implementation w.r.t. Rewards/Incentives Schemes, monitoring of EO under EP Schemes, deemed export, erstwhile DEPB Scheme issues; updating of Customs Manual, nodal officer Parliament matters related to FTP Schemes.
10. Inter-ministerial coordination and FTP implementation w.r.t. Advance Authorization / DFIA (excluding gems and jewellery) and EPCG Schemes and monthly compilation of data regarding Drawback and EP schemes for ICEGATE, DDM etc., submitting results of MPRs.

4. Commissioner (CX)

a. Deputy Secretary (CX-I)

CX-I Section

List of Subjects:

1. Tariff classification of the items of following Chapters of Central Excise Tariff Act :-
 - a) Chapter 2 to 5
 - b) Chapter 7 to 9
 - c) Chapter 11, 13, 14, 16 to 23
 - d) Chapter 47 to 96
2. Legislative week (other than Finance Bill and the work entrusted to Commissioner (Leg &Judl)).

3. Amendments to the Central Excise and Interpretation of the Central Excise Act.
4. Valuation under Section 4/4A of the Central Excise Act.
5. Work relating to granting of permission for sale of Vehicles purchased in India by Diplomats.
6. Work relating to 11C notifications, granting Ad-hoc exemption under section 5A (2) and granting exemption u/s 5 B in respect of commodities mentioned in 1 above.
7. All complaints, representations and Parliament Questions relating to the above items of work.

CX-VI Section

List of Subjects:

1. Amendments to Central Excise Rules and interpretation thereof (except matters relating to Modvat, Proforma credit and sampling).
2. Procedures relating to assessment, Internal Audit, Preventive Control, Exports, Licensing and Bonds, Delegation of Powers, overtime fees and prosecution, adjudication, rewards under Central Excise Act and all other matters not covered by CX-8 section.
3. Amendments to the basic Excise Manual, the Audit Manual and the Preventive Manual and the S.R.P. Hand book.
4. Policy concerning anti-evasion, prosecution, approval of action plan of Directorate General of Central Excise Intelligence, submission of periodical reports and returns concerning preventive work etc.
5. All complaints, representations and Parliament Questions relating to the above items of work.

(b) Director (CX-3 & 8)

CX-III Section

List of Subjects:

1. Tariff classification in respect of the following goods of Chapter 15, 24 to 46 of CETA.
2. Refund of duty on petrol to Diplomats etc.
3. Work relating to convening and coordination of North Zone Tariff Conference.
4. General procedure relating to holding of Tariff Conferences.
5. Work relating to section 11C of CE and Salt Act, 1944 and rule 5A(2) of CE Act 1944 in respect of goods mentioned at item (1) above.
6. Work relating to Medicinal and Toilet Preparation (Excise Duties) Act, 1955.
7. All complaints, representations and Parliament Question relating to the above.

CX-VIII Section

List of Subjects:

1. Amendment to Central Excise Rules and interpretation thereof on matters relating to Modvat, Cenvat, set off and sampling.
2. Procedure relating to collection of cesses (except handloom cess).
3. Procedure relating to Modvat, Cenvat, set off, warehousing and sampling.
4. Matters relating to Departmentalised Accounting System.
5. Monitoring of performance of Commissionerates in key result areas of work (adjudication, realization of arrears of revenue, disposal of call book and provisional assessment cases).
6. All matters relating to refund and rebate of Central Excise duties.
7. Examine the recommendations received from the Chief Commissioner of Central Excise of Director General of Central Excise intelligence and issue an order specifying the type of facilities to be withdrawn or type of restriction imposed, alongwith the period for which said facilities will not be available or the period for which the restrictions shall be operative (Deterrent Action).
8. All Complaints, representations and Parliament Questions relating to the above.

5. **Commissioner (PAC)**

a. **Director (PAC)**

CX-VII (PAC) Section

List of Subjects:

1. Draft Audit Paras on Central Excise & Service Tax.
2. C&AG Report on Central Excise & Service Tax.
3. Public Accounts Committee Reports on Central Excise & Service Tax and GST.

6. **Commissioner (Service Tax)**

a. **Director (Service Tax)**

Service Tax Section

List of Subjects:

1. Amendment to Service Tax Rules, 1994 and allied rules pertaining to procedure.
2. Work relating to Service Tax procedural matters such as registration, assessment, scrutiny, returns including its formats.
3. Monitoring of field formations for Service Tax work; Formulation of action plan.
4. Monitoring and implementation of Key Performance Indicators including Service Tax revenue collection, performance in technical areas of work by field formations.
5. Providing comments against litigation before Courts on matters of constitutional validity or policies framed by Government, after a period of two years from the change; and in respect of matters emanating from Service Tax wing.
6. Issue of clarifications or instructions in respect of taxable Services, where there is a clear stated position in law, which has been raised by trade or field formations.
7. Furnishing replies to C&AG, Draft Audit Paras, PAC reply on matters involving Service Tax procedure and issues relating to individual assesses and other work connected with aforesaid items.
8. All Parliament Questions, complaints, representations relating to above items of work and other work connected with aforesaid items.
9. Any other item of work of a miscellaneous nature that may be specifically allotted to by the Chairman (CBIC) or Member (Service Tax).

7. **Commissioner (Coordination)**

a. **Director (CX-IX)**

CX-IX Section

List of Subjects:

1. Coordination of work in the Central GST, Central Excise and others
2. All Draft Cabinet Notes/EFC Memos.
3. All VIP references and their follow up action.
4. Compilation of material for President's address, Annual Report of the Ministry, Finance Commission, Economic Editors' Conference, material for Budget Speech / talking points of Finance Minister.
5. All matters relating to various Parliamentary Committees i.e. Parliamentary Standing Committee on Finance, Estimates Committee, Lok Sabha, Committee on govt. Assurance & Committee on Subordinate Legislation, Consultative Committee attached to the Ministry of Finance, whenever coordination is required, etc.
6. Online / offline receipt of RTI Application and transfer thereof to various CPIOs in the Board and the field offices (including application under RTI Act, 2005 concerning CX-9 Section and those relating to more than one Section in CBIC).
7. Redressal of Grievances received on the CPGRAMS portal and matters connected therewith.
8. Chief Commissioners' conferences and other Departmental Conferences.

9. Matters relating to Special procedures of Export of Excisable goods to Nepal, Bhutan, Tibet and other Countries including refund of Excise Duty to RGoB.
10.
 - a. Arrears of Revenue including write-off and remission.
 - b. BIFR matters-Deferment of Arrears of revenue against sick industrial units
 - c. Excise Relief Scheme
 - d. Deferment of arrears of revenues against sick industrial units.
11. Citizen's Charter-revision thereof from time to time.
12. Monthly report on the implementation of the decisions of Cabinet / Cabinet Committee, Committee of Secretaries
13. Report of the significant events to Revenue Headquarters.
14. Report of arrears & seizures to TC Section, Department of Revenue.
15. Regional Advisory Committee.
16. Report and Returns from the office of DGPM.
17. Matters relating to ARC.
18. Monthly DO letter to Cabinet Secretary & PMO.
19. Any other work of a miscellaneous nature not specifically allotted to any other section.
20. All complaints, representations and Parliament Questions relating to above items of work.

8. Joint Secretary (TRU-I)

a. Deputy Secretary -1

CX- 11 Section (TRU-I)

List of Subjects:

1. GST and Customs related works of Chapter 1-24.
2. GST and Customs related works of Chapter 25-28, All reports.
3. GST and Customs related works of Chapter 29-39, all cesses and surcharges, General Exemption and SSI.
4. GST and Customs related works of Chapter 50-63, International Agreements, CPIO, Miscellaneous correspondence marked to Officer.
5. First Appellate Authority.

b. Director -2

List of Subjects:

1. GST and Customs related works of Chapter 40-49, 64-71, Admin Matters
2. GST and Customs related works of Chapter 72-84 (other than electronics)
3. GST and Customs related works of Chapter 84 (all matters relating to electronic sector), Chapter 85, 90 and 98.
4. GST and Customs related works of Chapter 86-89, Chapter 91-97, CENVAT credit (goods)matters, export promotion, EoU and SEZ matters.

9. Joint Secretary (TRU-II)

a. Deputy Secretary (TRU-II)

CX- 11 Section (TRU-II)

List of Subjects:

1. Construction & allied Services (WCS etc.), maintenance, repair and installation (except construction) services, real estate services, Research and Development Services, Consultancy/Professional Services including legal consultancy, Business related services, other services, Education, Skill Development and Training Service, Human health and social care services, Services of charitable and membership organization.

2. Job work, support services mining, exploration and utilities, agriculture services, other manufacturing services, publishing, printing and reproduction services, materials recovery services, Government Service, Public Administration and other services provided to the community as a whole compulsory social security services, sewage and waste collection, treatment and disposal and other environment protection services, Diplomatic Missions and International Organisations/services provided by extra territorial organisations and bodies.
3. Passenger transport service, Goods Transport Services, Rental services of transport vehicles with or without operators, supporting services in transport, postal and courier services, leasing or rental services with or without operator, IT and Telecommunication Services, OIDAR, Admin related to TRU-II. CPGRAMS, Monitoring of PMO references.
4. Hospitality Services (hotel, restaurant etc.), Tour operator service, electricity, gas, water and other distribution services, banking, financial and insurance services, Commission. Agent / intermediary services, Media, recreational, cultural and sporting services including lottery, export of services.
5. Preparation of Annual Budget Estimates / Revised Estimates in respect of Customs, Central Excise and Service Tax as a part of Union Budget Exercise, Preparation of replies to Parliament Questions, RTI queries, PAC, C&AG, Standing Committee on Finance, Demand for Grants etc. on matters relating to indirect tax revenue, providing inputs for the Annual Report / Eco. Survey and Credit rating agencies etc. in the Ministry of Finance, Correspondence with DS System / Pr. CCA/DDM etc. of CBIC, GST related statistical work, any other work relating to TRU as and when assigned by superior officers.
6. Zone-wise monthly / fortnightly (for Customs) revenue reports in respect of customs, union excise and service tax, top-10 revenue report (Cus/CX/ST) alongwith generation of Service head wise monthly report, allocation of zone-wise BE/RE, GST periodic revenue report, providing data on indirect taxes to CSO, MoSA&PI as requirement, preparation of replies to Parliament Questions, RTI queries, compilation of periodic economic sector data viz. GDP/IIP/WPI/Exp. Import/CPI et., any other work relating to TRU as and when assigned by superior officers.

10. Commissioner (Legal)

a. Director (Legal)

CX- 8A/ Legal Cell

List of Subjects: -

1. Examination of proposals received from Customs and Central Excise Commissionerates for filing Special Leave Petitions (SLPs) before Supreme Court against the orders of High Courts in matters arising out of High Courts' orders before the Supreme Courts.
2. Engagement/appointment of Special Public Prosecutors; Settlement of fees/terms and conditions and related works.
3. Engagement/appointment of retired officials of Central Board of Excise and Customs as Special Fees Counsels to defend the department before CESTAT, Settlement Commission and other departmental appellate authorities.
4. Legislative work related to Settlement Commission and Advance Ruling Rules under the Customs and Central Excise Act.
5. Monitoring of disposal of appeals by Commissioners (Appeal).
6. Parliament Questions pertaining to litigation matters and aforesaid areas of work.
7. References received from MPs / VIPs and Ministers relating to above mentioned items of works
8. Other miscellaneous matters relating to the above items of work.
9. Court cases.
10. All CCST Act related work in respect of Chapter XVII (Advance Ruling) and Chapter- VIII only in respect of He and SC)

11. Commissioner (RI&I)**a. Director (Anti Smuggling)****Anti-Smuggling Section****List of Subjects:**

1. Complaints from M. Ps./Ministers/Public regarding grievances concerning searches, seizures, arrests etc., under the Customs Act.
2. Representations from Trade Associations/Chambers of Commerce regarding facilities in compliance of the provisions of Chapter IV-A and IV-B concerning notified and specified goods etc.
3. Analysis and evaluation of Monthly reports from Chief Commissioners of Customs and Central Excise and Directorate of Revenue Intelligence regarding trends in smuggling and the Anti-Smuggling Measures.
4. Analysis and evaluation of reports from our foreign sources regarding smuggling activities.
5. To handle - Parliament Question regarding Anti-Smuggling matters.
6. Preparation of material on Anti-Smuggling matters concerning Estimates Committee, Consultative Committee and Public Accounts Committee etc.
7. Preparation of Briefs for various conferences/meetings, Committee on Non-Plan Expenditure and note for Cabinet Committee on Economic Affairs on Anti-Smuggling matters.
8. Policy and analysis on the disposal of confiscated goods.
9. Analysis of monthly reports (Master Reports) received from Chief Commissioners of Customs
10. Examination of offering of comments for various important matters such as creation of Special Courts for the trial and economic offences, delegation of Customs Powers to Police Officers etc.
11. Analysis and Evaluation of Anti-Smuggling measures in the context of the Intelligence and Preventive arrangements.
12. To deal with references regarding Anti-Smuggling matters received from other Section / Departments / Ministries.
13. Allotment of Non-Prohibited-Bore weapon and cartridges from the confiscated stock with the Customs to sitting M. Ps and other VIPs.
14. Purchase of Vehicles, equipments boats and launches meant for Anti-Smuggling activities for all the Customs field formations.
15. Grant of rewards to all the informers leading to seizure of smuggled goods.

12. Joint Secretary (Review)**a. Director (Review)****Judicial Cell****List of Subjects:**

1. Examination of the proposal for filling CA before the Supreme Court against orders passed by the CESTAT. The jurisdictional Commissioners are required to first examine each order of the CESTAT and send CA proposal in deserving cases.
2. Filing of appeals to Supreme Court against the CESTAT's order in appropriate cases.
3. Appointments of Committee of Chief Commissioner/ Commissioners for the purpose of review of Order in Originals and Order in Appeals.

13. Commissioner (GST)

1. Notifying jurisdiction of formations under GST.
2. Coordination with other Departments/Ministries.
3. Coordination with GST Council.
4. Coordination with States.
5. International Collaboration and Coordination related to GST.
6. All CGST Act related work except in respect of Chapter V (Input Tax Credit), Chapter XIV (Inspection, Search, Seizure and Arrest), Chapter XVII (Advance Ruling), Chapter XVIII (Appeals and Revision), Chapter XIX (Offences and Penalties) and Chapter XX (Transitional Provisions).
7. Parliamentary Questions related to GST.

8. All IGST Act related work except in respect of Chapter V (Place of Supply).
9. Interface with Section / Department engaged in UTGST Work.
10. Reference from field formations etc.

(a) Joint Commissioner

1. The charges amongst the officers posted in this policy wing are assigned as follows-
 - (a) Work related to Parliament Questions
 - (b) RTI Act-
 - i. CPIO
 - ii. Appellate Authority
 - (c) Head of Internal Committee with respect to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013

(b) Joint Commissioner

- (a) General Administration
- (b) Work related to references from PMO

(c) Joint Commissioner

- a) CPGRAM & Public Grievances Cell
2. Further, queries, representations and references are received from various sources with respect to GST. In view of this, following functional groups have been formed –
 - i. Section A
 - ii. Section B
 - iii. Section C
 3. The distribution with respect to various provisions of Acts and Rules, references from Ministries, Sectoral groups, GST related Committees, States and All India associations is as follows:-

<u>GST RELATED ACTS AND RULES</u>		
Section A	Section B	Section C
Registration	Levy and Collection	IGST & UTGST Act
Administration	Time and value of Supply	Transitional Provisions
Input Tax Credit	Accounts & Records	Inspection, Search, Seizure and Arrest
Assessment	Tax Invoice	Demands and Recoveries
Audit	Returns	Liability to pay taxes in certain cases
Advance Ruling	Payment of Tax	Offences and Penalties
Appeals and Revision	Refunds	Miscellaneous
<u>SECTORAL GROUPS</u>		
Section A	Section B	Section C
Transport & Logistics	BFSI	Exports including EOUs & SEZ
Oil & Gas (Upstream &	Telecommunication	Textiles

Services received and provided by Government	IT/ITES	MSMEs
Big Infrastructure	E-Commerce	Gems & Jewellery
Mining	Travel & Tourism	Food Processing Sector
Drugs & Pharmaceuticals	Media & Entertainment	Handicrafts (Export)

<u>COMMITTEES</u>		
Section A	Section B	Section C
Law Committee	Single Interface Committee	Capacity Building and Facilitation Committee
Fitment Committee	Fund Settlement Committee	Publicity and Outreach Committee
GIC	IT Committee	Guidance Note Committee

<u>MINISTRIES</u>		
<u>Section A</u>	<u>Section B</u>	<u>Section C</u>
AYUSH	Agriculture and Farmers Welfare	Atomic Energy
Mines	Communications	Commerce and Industry
Chemicals and Fertilizers	Corporate Affairs	Consumer Affairs, Food and Public Distribution
Civil Aviation	Culture	Defence
Coal	Drinking Water and Sanitation	Earth Sciences
Development of North	Electronics and Information Technology	Food Processing Industries
Health and Family Welfare	Environment, Forest and Climate Change	Micro, Small and Medium Enterprises
Heavy Industries and Public Enterprises	External Affairs	Minority Affairs
Housing and Urban Poverty Alleviation	Finance	Panchayati Raj
New and Renewable Energy	Home Affairs	Rural Development
Petroleum and Natural Gas	Human Resource Development	Science and Technology
Power	Information and Broadcasting	Skill Development and Entrepreneurship
Railways	Labour and Employment	Social Justice and Empowerment
Road Transport and Highways	Law and Justice	Space
Shipping	Parliamentary Affairs	Statistics and Programme Implementation
Steel	Personnel, Public Grievances and Pension	Textiles

Tribal Affairs	Tourism	Women and Child Development
Urban Development	Water Resources, River Development and Ganga Rejuvenation	Youth Affairs and Sports

<u>STATES</u>		
Section A	Section B	Section C
Maharashtra	Uttarakhand	Karnataka
Goa	Uttar Pradesh	Kerala
Gujarat	Madhya Pradesh	Andhra Pradesh
Haryana	Rajasthan	Tamil Nadu
Punjab	Chhattisgarh	Telangana
Jammu & Kashmir	Odisha	Puducherry
Himachal Pradesh	West Bengal	Nagaland
Arunachal Pradesh	Bihar	Mizoram
Sikkim	Jharkhand	Manipur
Tripura	Other UTs	Assam
Meghalaya	Delhi	-

<u>ASSOCIATIONS</u>		
Section A	Section B	Section C
FICCI	CII	ASSOCHAM
Indian Chamber of Commerce	PHD Chamber of Commerce	Any other Association

4. All associations, trade bodies etc. pertaining to a State or sector will be looked after by the concerned functional group.
5. With respect to division of chapters of Act to the functional group, only the points or issues which are purely legal in nature will be looked after by respective groups. In all other cases, respective functional group will look after all the issues of the CGST / IGST Act.
6. In case of representation pertaining to any of the International body or with respect to International Co-operation, issues/representations will be assigned case-wise to any of the functional group.

14. Commissioner(Inv.-GST)

1. Coordination with DGGSTI.
2. Coordination with other enforcement agencies (including customs, DRI, ED and State enforcement agencies).
3. Coordination with DGARM.
4. All CGST Act related work in respect of Chapter XIV (Inspection, Search, Seizure and Arrest) and Chapter XIX (Offences and Penalties).

15. Commissioner (IT & Compliance verification)

1. Business process for all GST backend modules.
2. Coordination with GSTN.
3. Recommend process changes.
4. Coordination with DG(Systems).

16. Commissioner (Customs & EP)

1. GST related customs work

PART V

III. CENTRAL BOARD OF DIRECT TAXES

1. Functions and Organization

The Central Board of Direct Taxes is a statutory authority functioning under the Central Board of Revenue Act, 1963. The officials of the Board in their ex-officio capacity also function as a Division of the Ministry dealing with matters relating to levy and collection of direct taxes.

2. Historical Background of C.B.D.T.

The Central Board of Revenue as the Department apex body charged with the administration of taxes came into existence as a result of the Central Board of Revenue Act, 1924. Initially the Board was in charge of both direct and indirect taxes. However, when the administration of taxes became too unwieldy for one Board to handle, the Board was split up into two, namely the Central Board of Direct Taxes and Central Board of Excise and Customs with effect from 1.1.1964. This bifurcation was brought about by Constitution of the two Boards u/s 3 of the Central Boards of Revenue Act, 1963.

3. Composition and Functions of CBDT

The Central Board of Direct Taxes consists of a Chairman and following six Members: -

1. Chairman
2. Member (Income-Tax)
3. Member (Legislation & Computerization)
4. Member (Personnel & Vigilance)
5. Member (Investigation)
6. Member (Revenue)
7. Member (Audit & Judicial)

4. Organizational set up and Manpower

4.1 The Board has the following attached Offices in Delhi:

- (i) Directorate General of Income Tax (Administration)
- (ii) Directorate of Income Tax (RSP&PR)
- (iii) Directorate of Income Tax (Recovery)
- (iv) Directorate of Income Tax (Income Tax & Audit)
- (v) Directorate of Income Tax (O&MS)
- (vi) Directorate General of Income Tax (Systems)
- (vii) Directorate General of Income Tax (Vigilance)
- (viii) Directorate of Income Tax (Infrastructure)

The various Chief Commissioners of Income Tax, stationed all over the country, are in-charge of Assessment and collection of direct taxes at regional levels. Besides, the Director Generals of Income tax (Investigation) are overall in-charge of the investigation machinery on a regional basis, with the aim to curb tax evasion and unearth unaccounted money. The Chief Commissioners of Income Tax/Director Generals of Income Tax are assisted by Commissioners of Income Tax/Directors of Income Tax in their jurisdictions. There is also first appellate machinery comprising the Commissioners of Income Tax (Appeals) to perform the work of disposal of appeals against the orders of the assessing officers.

CENTRAL BOARD OF DIRECT TAXES

Allocation of work amongst the Chairman and Members of CBDT:

I. Cases or classes of cases, which shall be considered jointly by the Board.

1. Policy regarding discharge of statutory functions of the Board and of the Union Govt. under the various laws relating to direct taxes.
2. General Policy relating to: -
3. Organisation of the set-up and structure of Income-tax Department.
4. Methods and procedures of work of the Board.
5. Measures for disposal of assessments, collection of taxes, prevention and detection of tax evasion and tax avoidance.
6. Recruitment, training and all other matters relating to service conditions and career prospects of the personnel of the Income-tax Department.
7. Laying down of targets and fixing of priorities for disposal of assessments and collection of taxes and other related matters.
8. Write off of tax demands exceeding Rs.25 lakhs in each case.
9. Policy regarding grant of rewards and appreciation certificates.
10. Any other matter, which the Chairman or any Member of the Board, with the approval of the Chairman, may refer for joint consideration of the Board.

II. Cases or classes of cases which shall be considered by Chairman, Central Board of Direct Taxes

1. Administrative planning.
2. Transfers and postings of officers in the cadre of Chief Commissioner of Income-Tax and Commissioner of Income-tax.
3. All matters relating to foreign training.
4. Work relating to Grievance Cell and Inspection Division.
5. Matters dealt with in the Foreign Tax Division except matters under Section 80-O of the Income-tax Act, 1961.
6. All matters relating to tax planning and legislation relating to direct taxes referred to Chairman by Member (Legislation).
7. All matters relating to Central and Regional Direct Taxes Advisory Committees and Consultative Committee of the Parliament.
8. Any other matter which the Chairman or any other Member of the Board may consider necessary to be referred to the Chairman.
9. Coordination and overall supervision of Board's work.

III. Cases or classes of cases, which shall be considered by Member (Income-tax)

1. All matters relating to Income-tax Act, Super Profit-tax Act, Companies profit (Sur-tax) Act, and Hotel Receipts Tax Act, except matters which have been specifically allotted to the Chairman or to any other Member.
2. All matters relating to Interest Tax Act, 1974, Compulsory Deposit Act, 1974.
3. Approvals under Section 36(1) (viii) and (viii a) of the Income-tax Act, 1961.
4. Supervision and control of the work of Chief Commissioners of Income-tax situated in Mumbai DGIT (Exemption) and DIT (IT) except the work relating to examinations, which would be seen by Member (P & Admn.).

IV. Cases or classes of cases which shall be considered by Member (Legislation & Computerisation):

1. All work connected with the reports of various commissions and committees relating to Direct Taxes Administration.
2. All matters of tax planning and legislation relating to direct taxes and the Benami Transaction (Prohibition) Act, 1988.
3. Monitoring of tax avoidance devices suggesting legislative remedial action.

4. Computerisation of Income tax Department.
5. Supervision and control over DGIT(Systems) and the Chief Commissioners of Income-tax situated in Northern Charge – U.P., Delhi, Punjab, Haryana, Uttaranchal & H.P.

V. Cases or classes of cases, which shall be considered by Member (Revenue):

1. All matters relating to Revenue budget including assigning of Revenue Budgetary targets amongst Chief Commissioners of Income-tax throughout the country.
2. Recovery of taxes (Chapter XVII of Income Tax) Except part F thereof, sections 179, 281, 281B, 289, Second Schedule and Third Schedule of the Income-tax Act, 1961.
3. Matters relating to departmentalized accounting system.
4. All matters concerning Wealth-tax Act, Expenditure-tax Act, Estate Duty Act and benami Transaction (Prohibition) Act, excluding those relating to prevention and detection of tax avoidance.
5. All matters falling under Chapter XIVA, XXA, XXC of the Income-tax Act, 1961.
6. General coordination of the work in the Board.
7. Supervision and control over the work of Chief Commissioners of Income-tax situated in Eastern West Bengal charge – Bihar, Orissa, North East, Jharkhand.
8. Work relating to DIT (Recovery), DIT (RSP&PR), DIT(O&MS), DG(Vigilance)
9. Supervision and control over the work of Chief Engineers (Valuation Cell).
10. All matters relating to widening of tax base.
11. Vigilance, Disciplinary proceedings and complaints against all officers and members of staff (both gazetted and non-gazetted).

VI. Cases or classes of cases which shall be considered by Member (Personnel & Vigilance):

1. All Administrative matters relating to Income-tax establishments (except transfers and postings of officers of the level of Chief Commissioner of Income-tax and Commissioner of Income-tax). Transfers and posting at the level of Deputy Commissioners and Assistant Commissioners will be made with the approval of the Chairman.
2. All matters relating to deputation of Income-tax officers, Assistant Commissioners of Income-tax and Deputy Commissioners of Income-tax to ex-cadre posts.
3. All matters relating to training except foreign training.
4. All matters relating to expenditure budget.
5. All matters relating to implementation of official language policy.
6. Office equipments.
7. Office accommodation and residential accommodation for the Income-tax Department.
8. Supervision and control over the work of Chief Commissioners of Income-tax situated in Southern charge - A.P, Kerala, Tamil Nadu, Karnataka, Goa and Director General of Income-tax (NADT) Nagpur.
9. Work relating to Directorate of Income-tax (Income-tax) in matters relating to examination.

VII. Cases or classes of cases, which shall be considered by Member (Investigation):

1. Technical and administrative matters relating to prevention and detection of tax evasion particularly those falling under Chapter XIIB in so far as they are relevant to the functioning of Directors General of Income-tax (Inv.) and Chief Commissioners of Income-tax (Central), all matters falling under Chapter XIII C, Chapter XIX A, Chapter XXB, Chapter XXI, Chapter XXII, Sections 285 B, 287, 291, 292 and 292 A of Chapter XXIII of the Income-tax Act, 1961 and corresponding provision of other Direct Tax Acts.
2. Processing of complaints regarding evasion of tax.
3. All matters relating to administrative approval for filing, dropping or withdrawing of prosecution cases in respect of offences mentioned in Chapter XXII of the Income-tax Act and corresponding provisions in other Acts relating to Direct Taxes.
4. All technical and administrative matters relating to provisions of sections 147 to 153 (both inclusive) of the Income-tax Act, 1961.
5. Searches, seizures and reward to informants.
6. Survey.

7. Voluntary disclosures.
8. Matters relating to the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.
9. Work connected with High Denomination Bank Notes (Demonetizations) Act, 1978.
10. Supervision and control over the work of Directors General of Income-tax (Investigation) and Chief Commissioners of Income Tax (Central).

VIII. Cases or classes of cases, which shall be considered by Member (Audit & Judicial):

1. All judicial matters under Chapter XX and section 288 of the Income-tax Act, 1961.
2. All matters relating to writ and appeals to the High Courts and Supreme Court and all matters relating to civil suits under the code of Civil Procedure, 1908.
3. Matters relating to appointment of Standing Counsels, Prosecution Counsels and Special Councils for the Income tax Department before the High Courts and Supreme Court.
4. All matters relating to Audit & Public Accounts Committee.
5. All matters falling u/s. 72A and 80-O of the IT Act, 1961.
6. All matters concerning Wealth Tax Act, Expenditure Tax Act, State Duty Act and Benami Transaction (Provision) Act, excluding those relating to prevention and detection of tax avoidance.
7. Supervision and control over the work of Chief Commissioners of Income Tax situated in Western Region- Gujarat, Rajasthan, M.P., Chattisgarh & Maharashtra (Mumbai excluding)

B. CENTRAL BOARD OF DIRECT TAXES

Work allocation among Commissioners of Income-Tax, C.B.D.T

1. CIT (Audit & Judicial)

1. All files related to Audit & Judicial, DG (L&R)
2. Appellate authority under RTI Act.

Commissioner (Audit & Judicial)

2. CIT (Coordination)

1. All Policy matters relating to establishment and cadre management. On behalf of CBDT he shall interest with DS (Systems) and Director DOMS.
2. Financial Management relating to expenditure budget for which the DOMS is being made nodal agency, shall be supervised by him on behalf of CBDT.
3. Policy relating to infrastructure requirement of the Department. He will assist Chairman and Member (Personnel).
4. Serious cases of Grievances and all VIP references in this regard wherever urgent attention is needed.
5. All PMO references, Supervision of Implementation of Cabinet decisions, decisions of Cabinet Committee.
6. Any other matters of Coordination on Behalf of CBDT as assigned by Revenue Secretary.
7. Representing on behalf of Chairman in any meeting with outside agencies and other department/Ministries.
8. Coordinating the work of various members in the CBDT and maintaining liaison with outside agencies.
9. Any other work assigned by Chairman and other higher authorities.
10. Appointed as official spokesperson of CBDT by Finance Minister. All matter dealing with media. Media Coordinator will report to CIT(C&S).

Commissioner (Coord. & Systems)

3.CIT (ITA)

1. All Sections working under Member (IT) will report through CIT (ITA).
2. Complaints, Representations relating to above.
3. Zonal work pertaining to collection of revenue, coordination with Chief Commissioners of the Zone, and developing strategy for Revenue enhancement of the Zone.
4. Parliament questions and matters relating to PAC and Consultative and Advisory Committees of Parliament.
5. Appellate authority under RTI Act.

Commissioner (ITA)

4. CIT (Inv.)

1. All sections working under Member (Inv.) will report through CIT(Inv.).
2. All tax evasion complaints including those received from M.Ps. and others.
3. Inter-departmental coordination relating to investigation and enforcement agencies.
4. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work regarding the above.
5. All matters relating to search and seizure including statistics and cases relating to Sections 132, 132A and 132N of the Income tax Act and Survey operations and CIB work.
6. Monitoring the review of the work of the Directorate of Investigation under the Directors General of Income tax (investigation).
7. Co-ordination with other enforcement Agencies.
8. Computerisation of the Department and Co-ordination with DGIT (Systems) and system Directorates.
9. Appellate authority under RTI Act.

Commissioner (Investigation)

5.CIT (IT&CT)

1. All Sections working under Member (Rev.) will report through CIT (Inv.).
2. Work connected with constitutional and meetings of the Central Direct Taxes Advisory Committee and the Regional Direct Taxes Advisory Committee.
3. Work connected with the meeting of Parliamentary Consultative Committee.
4. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.
5. Zonal work of Member (R).
6. Matters relating to interpretation of Right to Information Act and its implementation in CBDT.
7. Grant of Rewards for outstanding performance in collection of Taxes, including grant of samman Awards to taxpayers.
8. Appellate authority under RTI Act.

Commissioner (Income & Corporation Tax)

6.CIT (Vig.)

1. All files dealt with by Director (V&L) shall be submitted to the Member (P&V) through Commissioner (Vig.), CBDT.
2. CIT (Vig.) shall assist Member (Vig.) in work relating to
 - i. Vigilance and disciplinary proceedings Complaints against all Group A Officers.
 - ii. Zonal matters falling under Member (P&V)
 - iii. Any other work assigned by member (P&V)
3. References from the Member of Parliament/VIPs/Ministries and Parliament Question pertaining to the above subject.
4. Appellate authority under RTI Act.

Commissioner (Vigilance)

7. Media Coordinator

1. MediaCenter, CBDT will be the nodal point for dissemination of information, relating to direct taxes, of public value to the media.
2. MediaCenter will seek information for responding to queries raised in the media from the divisions/desks in CBDT, attached offices and field formations of CBDT.
3. MediaCenter will act as office of the Spokesperson, CBDT, and organize holding of press conferences/briefings by the Spokesperson or any other senior functionary as also maintain record relating to the same.
4. Media center will report the factual position on action taken by the department against high profile individuals/institutions reported in the media.
5. MediaCenter will give periodical feedback about the public opinion expressed through the media.
6. MediaCenter will act as resource center for keeping record of information, both paper and electronic, appearing in the media.

Media Coordinator,
Section-Media Center,

Wing-wise allocation of work

1. **Joint Secretary (Admn.)**
- a. **Deputy Secretary (Ad-VI)**

Ad.VI Section

List of the Subjects:

Pay - Next Below Rule.
 Technical Resignation
 DPCs for promotion to the grade of ACIT, JCIT, CIT, Pr.CIT, CCIT and Pr.CCIT.
 Transfers / Postings of IRS officers.
 Recruitment (Group 'A' of IRS)
 Promotion to the grade of
 Assistant Commissioner of Income- Tax (ACIT).
 All India Inter-se-seniority of ITOs and Inter charge transfer of ITOs.
 Parliament Questions pertaining to the subjects dealt with in the Ad.VI Section.
 Report and Returns pertaining to the subjects dealt with in the Ad.VI Section.

Ad.VI(A) Section

List of Subjects:

Following matters relating to the Gazetted officers of Income-Tax Department :

1. Payment of Interest on delayed pensionary benefits.
2. CCS (Conduct) Rules.
3. Medical Attendance Rules.
4. House Building Advance, Car Advance, GPF withdrawal.
5. Leave matters in respect of the cases where powers have not been delegated to CCIT / DGIT.
6. Leave encashment on LTC / Retirement.
7. Permission to Non-Entitled Officers to travel by Air.
8. Change of Home Town/ Name / Surname / Date of Birth.
9. Voluntary Retirement of Officers/ Resignation (other than Technical resignation).
10. Permission for commercial employment after retirement as per DOP&T instruction / setting up

11. Comments on the Court cases in respect of above items of work.
12. Counting of Past service & Pay protection.
13. Permission for relaxation to travel by Private Airlines other than Air India.
14. Parliament Questions on the above items of work.
15. RTI matters on the above subject.
16. Fees / Honorium / HRA / CCA.
17. Report & Returns

Personnel Section (DT)

List of Subjects:

1. Maintenance of CCRs of officers of Indian Revenue Service (Group A).
2. Scrutiny of the Confidential Reports of these officers.
3. Communication of adverse remarks, if any.
4. Dealing with the Representations/Appeals/Memorial/Petitions to the President against adverse remarks in a Confidential Report.
5. Furnishing of complete CR dossiers to the various authorities requiring them for various administrative purposes.

b. Deputy Secretary (Ad.VII &IX)

Ad.VII Section

List of Subjects:

1. All general organizational administrative matters relating to Attached and subordinate offices under the CBDT.
2. Representations against supersession in promotion to non-gazetted posts.
3. Non or delayed confirmation/promotion - Representation regarding.
4. All matters relating to reservation for SC/ST in services in the attached and subordinate offices under the CBDT.
5. All matters relating to seniority of Group 'C' and '8' non-gazetted Staff.
6. Processing of proposals for de-reservation of posts and preparation of various statistical return relating to reservation.
7. Appointment on compassionate grounds of dependents of deceased Govt. servants - Processing of proposals.
8. Representations against adverse remarks in confidential reports - Review and revision of CR forms.
9. Withdrawal of resignation and reinstatement in service.
10. Matters relating to granting financial assistance to Canteens and Recreation Clubs.
11. CCS(Conduct) Rules - administration of pertaining to Non-gazetted staff.
12. Processing of representations from Unions/Associations of Income-tax employees in service matters concerning Ad.VII Section - Preparation of monthly reports to the Board regarding important matter.
13. Compilation of various statements/returns relating to staffing strength, recruitment on non-Indians as sportsmen etc.
14. Preparation of various reports and returns relating to staffing strength for group '8' & 'C' non-gazetted staff, recruitment on non-Indians as sportsmen etc.
15. Reservation/absorption etc. for physically handicapped persons and ex-servicemen.
16. Parliament Question relating to the above items of work.

Ad.IX Section

List of Subjects:

1. Advances - G.P.F Advance, House I I Building Advance, Flood Advance etc.
2. Leave, Holidays and leave salary, etc.
3. Condonation of break in service.
4. Fixation of pay of re-employed pensioners and ex-combatant clerks.
4. Allowances:- (HRA, DA, LTC, Children Education Allowance, Washing Allowance, Conveyance Allowance etc.)

6. Waiving of recovery of over payments.
7. Associations and Unions (Recognition and other matters).
8. Pension and Gratuity, etc. - Matter regarding.
9. Counting of previous military and civil service for pension, leave etc.
10. Arrear Claims of pay, allowances etc.
11. Medical Charges - Re-imbursement and investigation of arrears claim etc.
12. Departmental Council of the Ministry of Finance - Quarterly meetings - follow up action - Committee meetings of the Departmental council.
13. Suggestion Scheme-matter regarding.
14. Delegation of Financial Power Rules.
15. Central Govt. Employees Insurance Scheme /Linked Insurance Scheme.
16. Miscellaneous references.
17. Parliament Questions pertaining to the above subjects.
18. Reference from MPs / Ministers / PMO / President Sectt. Pertaining to above subjects.

c. Deputy Secretary (AD.VIII)

Ad.VIII Section

List of Subjects:

1. Drawing up of Construction Programme for the Income-tax Department on all India basis.
2. Implementation of the Construction Programme.
3. Examination of individual proposals received from Commissioners of Income-tax regarding construction of buildings involving: -
 - (a) Drawing up of schedule of accommodation.
 - (b) Scrutiny of plans and estimates.
 - (c) Securing approval of Expenditure Finance Committee where necessary; and
 - (d) Issue of administrative approval and expenditure sanction.
4. Scrutiny of proposals regarding acquisition of land for construction of departmental buildings involving:
 - (a) Detailed examination of requirements for office and residential accommodation based on staff strength etc. and
 - (b) Issue of administrative approval and expenditure sanction.
5. Examination of proposals regarding purchase of buildings.
6. Examination of proposals regarding repairs of departmental buildings and minor works.
7. Finalization of budget proposals in respect of construction of departmental buildings, land and purchase of buildings.
8. Examination of proposals regarding hiring of office/office-cum-residence accommodation and godown accommodation in respect of the attached and subordinate offices.
9. Provision of subsidized accommodation to the staff.
10. Court cases relating to the matters concerning the section.
11. Cases regarding requisitioning of buildings and requisitioned properties.
12. Framing and interpretation of rules regarding allotment of residential accommodation in the Department pool of the I.T. Department.
13. Disposal of surplus lands and buildings.
14. All miscellaneous matters in respect of departmental building, office and residential.
15. Parliament Questions in regard to the above subject.
16. Representations and Complaints regarding location of offices in particular buildings
17. Processing proposals for purchase, replacement and hiring of vehicles for the attached and subordinate offices.
18. Contingent expenditure (telephone, furniture, stationary, typewriters and books and publications, etc.)
19. Air-conditioners.
20. References from MPs/Ministers and other VIPs on the above subjects.
21. Representations from various staff associations of Income-tax Department.
22. Any other matter which may be specially assigned by the .CBDT

2. Joint Secretary (TPL-I)

- a. Director(TPL-I)
- b. Director(TPL-II)

3. Joint Secretary (TPL-II)

- a. Director(TPL-III)
- b. Director(TPL-IV)

TPL Section

List of Subjects:

1. All matters relating to Tax Policy and Legislation in respect of Income Tax and other direct taxes including instructions on the new legislation.
2. The annual Finance Act and issuance of Explanatory Circular thereon.
3. Processing and drafting of amendments to Income-tax Rules and rules relating to other direct taxes.
4. Revision of statutory forms.
5. Revenue forecasting.
6. Preparation of Tax Expenditure Statement in the sphere of Direct Taxes.
7. Drafting of and amendments to schemes framed under the Direct Taxes Acts.
8. Comments on Direct Tax proposals in the Bills/enactments sponsored by other Ministries.
9. References relating to the interpretation of the provisions of the tax concession Orders in the case of Goa, Daman and Diu and Pondicherry.
10. Sections 293A, 294A, 295, 29 and 298 of Chapter XXIII of the Income-tax Act and corresponding provisions of Wealth-tax Act.
11. Attending to constitutional challenges by way of writs against new enactments/amendments to Income-tax Act.
12. Orders under section 110 of the Income-tax Act, 1961 relating to the above subjects,
13. All representations, Parliament Questions, PAC matters, communications from the Committee on Subordinate Legislation, Committee of Secretaries, Group of Ministers and comments on Cabinet Notes received from other Ministries.
14. Consolidation of material for President's Address, Finance Minister's Budget Speech, Report on activities of Ministry of Finance, Legislative Programme for Parliament Session.
15. Preparation of material for the annual Economic Survey.
16. Preparation of material for the Annual Economic Editors' Conference.
17. Setting up studies on the provisions of Direct Tax Laws and look for new avenues for resource mobilization through Direct Taxes.
18. Examination and implementation of recommendations of various Committees and Commissions set up by the Government.
19. Circulars/instructions clarifying new provisions contained in any Direct Tax Laws during the first year after the law is passed.
20. Work relating to Commonwealth Association of Tax Administrators.
21. Fringe Benefit Tax

4. Joint Secretary (FT&TR-I & III)

- a. Director (FT&TR-I)

FT&TR-I (1)

List of Subjects:

1. Policy issues relating to international taxation.
2. All matters relating to statistical reports and policy.

3. All matters relating to Double Taxation Avoidance Agreement (DTAAs) and Tax Information Exchange Agreements (TIEAs) with Japan, UK and ex-USSR countries.
4. Co-ordination with UN.
5. All matters relating to MAP under the jurisdiction of Director (FT&TR-I) in which the issue related to international taxation is involved.
6. RTI and Parliament matters relating to areas falling under its jurisdiction..
7. Co-ordination with DG (International Taxation) and matter related to DRP.
8. Any other matters relating to foreign tax but not within the jurisdiction of JS (FT&TR-II).

FT&TR-I (2)

List of Subjects:

1. Policy issues relating to transfer pricing and section 195.
2. All matters relating to Foreign Training and Travels.
3. All matters relating to DTAAs and TIEAs with countries in the North American (including CaribbeanIsland) region.
4. Co-ordination with International Organisations falling under the jurisdiction of Director (FT&TR-I) except UN.
5. All matters relating to MAP under the jurisdiction of Director (FT&TR-I in which the issue related to transfer pricing is involved.
6. All matters relating to APA Policy and actual bilateral APA cases falling under jurisdiction of Director (FT&TR-I).
7. RTI and Parliament matters relating to areas falling under its jurisdiction.

b. Director (FT&TR-III)

FT&TR-III (1)

List of Subjects :

1. All matters relating to exchange of information (including automatic exchange) and Assistance in Tax collection in respect of countries falling under the following geographical regions :
(a) Europe (countries with name beginning with A to L) and
(b) Japan
2. All matters relating to DTAAs and TIEAs with European countries having their names starting with A to L (except UK and ex-USSR countries).
3. Co-ordination with OECD WP 10 and conventioin on Mutual Administrative Assistance in Tax matters.
4. All matters relating to MAP under the jurisdiction of Director (FT&TR-III) in which the issue related to transfer pricing is involved.
5. Actual bilateral APA cases faling under the jurisdiction of Director (FT&TR-III).
6. Processing of applications under downlinking guidance.
7. RTI and Parliament matters relating to areas falling under the jurisdiction.

FT&TR-III(2)

List of Subjects :

1. All matters relating to exchange of information (including automatic exchange) and Assistance in Tax collection in respect of countries falling under the following geographical regions:
(a) North America including CaribbeanIslands; and
(b) Europe (countries with name beginning with M to Z) except U.K.
2. All matters relating to DTAAs and TIESa with European countries having their names starting with M to Z (except UK and ex-USSR countries).
3. Co-ordination with Global Forum.
4. All matters relating to MAP under the jurisdiction of Director (FT&TR-III) in which the issue related to International Taxation is involved.
5. The issue related to black money.
6. RTI and Parliament matters relating to areas falling under its jurisdiction.

5. **Joint Secretary (FT&TR-II & IV)**

a. **Director (FT&TR-II)**

FT&TR-II(1)

List of Subjects :

1. All matters relating to DTAA with countries like South Korea, Singapore, Taiwan, Hongkong, Iran, Malaysia, Indonesia, Nepal, Fiji, Thailand, Phillippines, Leo PDR, Myanmar, Mangolia, SAARC Country, Cambodia, Sri Lanka, Bhutan, Tajikistan, Kazakistan, China, Bangladesh, Pakistan, Brunei, Afganistan, Australia, Maldives, Kyrgyzstan, Turkmenistan, Uzbekistan and Vietnam.
2. Parliament Questions and other matters, Audit Paras, RTI, Statistical Reports and any other matters assigned on above mentioned subjects.
3. All Monthly/ Quarterly Reports/ Returns in respect of MP/ VIP cases, Hindi cases, Court cases, public representations, etc.

FT&TR-II(2)

List of Subjects :

1. All matters relating to AEI&ACT and Exchange of information in respect of countries like Qatar, Jrdon, Oman, Saudi Arabia, UAE, Kuwait, New Zealand, Israil, Syria, Behrain, Lebnan, Yemen and Iraq.
2. Parliament Questions and other matters, Audit Paras, RTI, Statistical Reports and any other matters assigned on above mentioned subjects.
3. All Monthly/ Quarterly Reports/ Returns in respect of MP/ VIP cases, Hindi cases, Court cases, public representations, etc.

b. **Director (FT&TR-IV)**

FT&TR-IV(1)

List of Subjects :

1. All matters relating to DTAA with countries in following geographical region:-
(a) Africa
2. All matters relating to AEI&ACT and Exchange of Information in respect of countries in Africa.
3. Parliament Questions and other matters, audit paras, RTI, statistical reports and any other matters assigned on abovementioned subjects.

FT&TR-IV(2)

List of Subjects :

1. All matters relating to DTAA with countries in following geographical region:
(b) South Africa
2. All matters relating to AEI&ACT and Exchange of Information in respect of countries in
(a) Asia excluding Japan,
(b) Austrilia including pacific islands and
(c) South America
3. All matters relating to IBSA
4. Parliament Questions and other matters, audit paras, RTI, statistical reports and any other matter assigned on abovementioned subjects.

6. Commissioner (ITA)

a. Director (ITA-I)

ITA-I Section

List of Subjects:

All matters relating to subjects dealt with in the following Chapters of I.T. Act, 1961:

1. Chapter I i.e. Extent and scope of the Act, Determination of previous year, Definitions, Declarations of Companies - excluding section 2(17) (iv) and 2(3).
2. Chapter II i.e. Basis of charge excluding section 5(2) and 9.
3. Chapter III i.e. Income which do not form part of total income and other exemptions under section 10, 11, 12 & 13 (Excluding section 10(4), 10(4A), 10(6), 10(7), 10(8), 10(9), 10(15) (iv),
4. Chapter IV i.e. Computation of total income- following parts of Chapter IV: A. Salaries B. Interest on securities excluding section 21. C. Income from property excluding section 25.D. Income from other sources excluding section 58(a) & (ii).
5. Chapter V i.e. Income of other persons included in assessee's total income.
6. Chapter VI-A i.e. Deductions to be made in computing total income (excluding sections 80F, 80(M)(i)(a), 80 MM, 80 N, 80-O, 80-R, 80 RRA).
7. Chapter VII i.e. Income forming part of total income on which no income tax is payable.
8. Chapter VIII i.e. Relieves and Rebates.
9. Chapter X Special provision relating to avoidance of tax (excluding section 92 & 93).
10. Chapter XII i.e. Determination of tax in certain special cases.
11. Chapter XII B with regard to special provisions relating to certain companies.
12. Chapter XII C with regard to special provisions relating to retail trade.
13. Work connected with interpretation and implementation of the provisions of the various Tax Credit Certificates Schemes under Chapter XXI-B of the Income Tax Act.
14. Jurisdiction under section 120 and 124.
15. Transfer of cases under section 127.
16. Interest Tax Act.
17. Complaints, Representations and Parliament Questions relating to above.
18. Hotel Receipt Tax Act, 1980.

b. Director (ITA-II)

ITA-II Section

List of Subjects:

All problems having bearing on subjects dealt within the following Chapter of the Income Tax Act, 1961.

1. Chapter IV - Parts D and E only viz. profits and gains of business of Profession and Capital gains.
2. All schedules to the Income-tax Act, 1961 except Schedule II & III.
3. B.P.T.
4. ITVC and ITCC under Pilot Scheme.
5. Concessions to migrants from Pakistan, Burma, Ceylon and East African countries.
6. All matters relating to former Indian States.
7. Section 138 of Chapter XIII-C.
8. Chapter XIV Sections from 139 to 146 - All matters relating thereto.
9. Section 153 Viz. Time limits for completion of assessment.
10. Sections 154 to 158 - All matters relating thereto.
11. Chapter XVI viz. Special provisions applicable to firms.
12. Registration of firms etc. except Section 182 (3).
13. Chapter XV viz. liability of Special cases except Parts H, I & J.
14. Chapter XXB - Sections 269T and 269 TT of I.T. Act, 1961.
15. Chapter XVIII viz. Relief regarding tax on dividend in certain cases.

16. Black listing of firms.
17. Interpretation and classification relating to --
 - (a) Companies (Profits) Surtax Act, 1964.
 - (b) Super Profits Tax Act, 1963; and
 - (c) Compulsory Deposit (IT Payers) Act, 1974.
18. Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
19. Approvals in respect of corporations under section 36(1)(viii) of the Income-tax Act.
20. Approvals in respect of banks under section 36(1)(viii a) of the Income-Tax Act, 1961.
21. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work.
22. Approval u/s 35(1)(ii)(iii) relating to above subjects of the Income-tax Act.
23. All reports and returns from DIT (RSP & PR) and Commissioners regarding number of assess.
- *24. Fringe Benefit Tax.

7. Commissioner (Vigilance)

a. Deputy Secretary (V&L)

Vigilance & Litigation Section

List of Subjects:

1. Vigilance and disciplinary proceedings in respect of Gazetted and Non-Gazetted staff of the Income- tax Department.
2. Disciplinary proceedings, Appeals and petitions in disciplinary cases of Gazetted and Non-Gazetted employees of the Income Tax Department addressed to the CBDT or to the President
3. Complaints in respect of Gazetted and Non-Gazetted employees.
4. Coordination of work with Chief Vigilance officer (Central Board of Direct Taxes) namely Director of Income tax (Vigilance).
5. Grant of vigilance clearance to various retiring officers as well as on other matters if so required.
6. Action on Secret notes in Annual Confidential Reports of Group 'A' officers of Income Tax Department.
7. Processing of any suggestion of vigilance matters from the field formation or otherwise.
8. Suits/Court cases and legal matters in various benches of the Central Administrative Tribunal and Supreme Court of India regarding service matters.
9. To attend to matters coming in the Courts/Central Administrative Tribunal and assisting/briefing Government Counsel/Central Agency.
10. Engagement of Special Counsels/Standing Counsels/Additional Standing Counsels/Senior Standing Counsels in various service litigation matters.
11. Consultation with Ministry of Law or Central Agency Section in respect of service matters.
12. Take remedial action on account of any change in the Central Civil Services (Classification, Control & Appeal) Rules and/or Central Civil Services (Conduct) Rules.
13. References from the Member of Parliament/VIPs/Ministers and Parliament Questions pertaining to above subjects.
14. Monitoring of Reports and Returns.
15. Consideration and disposal of representation/appeals against penalty imposed under Central Civil Services (Classification, Control & Appeal) Rules.

8. Commissioner (A&J)

a. Deputy Secretary (ITJ)

IT Judicial Section

List of Subjects:

1. All problems having bearing on subjects dealt with in Chapter XX of IT Act, 1961 i.e. Appeals and Revisions. Revisions u/s 263/264 of IT Act, 1961 and Section 33-A, 33-B of I.T. Act, 1922.

2. Chapter XXIII Miscellaneous (Income-Tax Practitioners etc.) except items specifically allotted to other sections.
 3. Chapter XIVA - Special provisions for avoiding repetitive appeals.
 4. Writ Petitions relating to I.T. matters.
 5. Jurisdiction and control over the work of CIT (A)/DCCA, distribution of their work, transfer of appeals etc.
 6. All suit matters relating to Income tax.
 7. Engagements of special counsels, also engagement of Standing Counsels, Addl. Standing Counsels, Sr. Standing Counsels & Special Prosecuting Counsels.
 8. Statistics regarding:
 - (a) Pendency of appeals etc. with High Courts/Supreme Court.
 - (b) Institution, disposal and pendency of appeals, references before Deputy Commissioners (Appeals).
 - (c) Institution, disposal and pendency of appeals, reference/cross-objections with Income Tax Appellate Tribunal.
 9. Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
 10. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.
 11. To attend to matters coming in the courts and assisting/briefing Govt. Counsel.
 12. Taking remedial action either by issue of administrative instructions or by amendment of law on decisions of the courts in the light of the advice given/views expressed by the Ministry of Law.
 13. Reviewing and monitoring the impact of new provisions of law granting relieves and their implementation/administration by the field officers for the purpose of plugging any loopholes pointed out by the field formations.
 14. Identification of loopholes noticed under the existing provisions of law and suggesting remedial action.
- #15. Zonal matters of Member (A&J), CBDT.

Note:

- 1) *Work relating to Income Tax Appeals to Supreme Court by way of SLP and leave granted by HCs is being dealt with by the O/o DIT (L&R).*
- 2) *The actual work relating to the processing of appropriate legislation regarding items 12, 13 and 14 above will be the responsibility of TPL Section to whom the matter should be referred after examination.*

b. Director (PAC)

A&PAC-I Section

List of Subjects:

1. All general matters relating to Internal & Revenue Audit.
2. Matters relating to Internal Audit/Organisation set up.
3. References from C&AG of India on Audit objections on specific cases of Income tax, Corporate Tax, Surtax and Interest Tax (West Bengal, Karnataka, Gujarat and North West Region Charges).
4. References from C&AG of India on Audit objections on specific cases on W.T., E.T. and Gift Tax.
5. References from C.I.Ts regarding Audit objections on specific cases on W.T., G.T. and Expenditure Tax.
6. References from C.I.Ts regarding audit objections on specific cases as regards Income tax, Corporate Tax, Surtax and Interest Tax (West Bengal, Karnataka, Gujarat and North West Region Charges).
7. Processing of draft audit paras for Audit Report (Revenue Receipts) Direct Taxes from C&AG's Office in individual cases relating to W.T., G.T. and E.D.
8. Processing of draft audit paras for Audit Report (Revenue Receipts) Direct Taxes from C & AG's Office in individual cases relating to Income-tax, Corporate Tax, Surtax and Interest Tax (Karnataka, West Bengal, Gujarat and North West Region Charges).

9. Procuring and furnishing the statistical data required for publication in C & AG's Report and liaisoning with CAG & Director of I.T. (RSP & PR) of Income-Tax Deptt. and other Sections of the Ministry in this connection.
10. Processing of Systems Reviews/Appraisal conducted by the C&ACG and included in the Audit Report of the C&AG.
11. Action on informal assurances made in the course of the meetings of the PAC relating to audit paras dealt in the section.
12. Coordinating and monitoring the processing of recommendations contained in PAC Reports and furnishing Action Taken Notes.
13. Parliament Questions on the above items.
14. All matters relating to the Specified Authority under Section 72 A of the Income Tax Act. 72A (1), A (3), A (2)(ii)
15. Zonal matters of Member (A&J), CBDT (IT-Judicial).

A&PAC-II Section

List of Subjects:

1. References from C&AG of India on audit objections relating to Income Tax, Corporation Tax, Sur-Tax and Interest Tax (except Karnataka and West Bengal, Gujarat and North West Region Charges).
2. References from Commissioners of Income-Tax regarding audit objections on Income Tax, Corporation Tax, Sur-Tax and Interest-Tax (except Karnataka and West Bengal, Gujarat and North West Region Charge).
3. Processing of draft audit paras for Audit Report (Revenue Receipts) received from C & AG's Office in individual cases relating to Corporation Tax, Income Tax, Sur-Tax and Interest-Tax (except Karnataka, West Bengal, Gujarat and North West Region Charges).
4. Procuring and furnishing of information of Public Accounts Committee before and after its meeting.
5. Taking action on informal assurances made in the course of the meetings of the Public Accounts Committee relating to audit paras dealt in the Section.
6. Coordinating and monitoring the recommendations contained in the Public Accounts Committee Reports including Action Taken reports on audit paras dealt in the Section.
7. Parliament Questions on the above items.
8. Preparing action taken reports on the Annual Reports of C & AG, and also on PAC Reports.
9. Miscellaneous items including O & M Reports/Returns.
10. Processing of Systems Reviews/Appraisal conducted by the C&ACG and included in the Audit Report of the C&AG.
11. All matters related to co-ordination with C&AG of India and PAC of Parliament including liaison & PR.

9. Commissioner (IT&CT)

a. Deputy Secretary (Budget)

IT Budget Section

List of Subjects:

1. Receipt, Analysis and Dissemination of all statistics relating to Corporation Tax, Income Tax and Interest Tax only in respect of Budget Targets and Collection of Demands (Arrear and Current both).
2. Estimation and allocation of Budget Targets.
3. Periodical Review of Budget collection and measures to be taken for augmenting it.
4. All matters connected with Chapter XVII (except section 195) and Chapter XVII D including its implementation, interpretation by way of issue of circulars, instructions etc. and processing of suggestions in this regard under Chapter XVII, Section 230 under Chapter XVII to be dealt with by I.T. (Budget).

5. Receipt and analysis of TDS data in details and monitoring it for increasing the collection under this head.
6. Evolving system for monitoring and control of collection by way of Advance Payment of Tax.
7. Measures to be taken for collection of Current and Arrear Demands.
8. Problems relating to scaling down and write off of Arrear Demand.
9. Delegation of powers of write off to ITOs, ACITs, DCITs, Chief Commissioners/Directors General.
10. Monitoring of Annual Action Plan for TROs.
11. Work including references from Chief Controller of Accounts relating to acceptance of Direct Taxes by public sector banks.
12. Opening of new Heads of Accounts under Revenue Receipts.
13. Section 289 of Chapter XXIII of Income-tax Act.
14. Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
15. Refund banker Acheme
16. All Complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.

b. Director (ITCC)

Income Tax Coordination Section (ITCC)

List of Subjects:

1. Coordination and compilation of various Fortnightly, Monthly and Quarterly Reports i.e. PM's references, MP/VIP references, Significant Events, etc..
2. Coordination and compilation of Annual Report of Ministry of Finance (CBDT Part).
3. Board's Meeting - Organisation and follows up action.
4. Chief Commissioners' Conference - Organisation and follow up action.
5. Work connected with constitution and meetings of the Central Direct Taxes Advisory Committee and the Regional Direct Taxes Advisory Committees
6. Work connected with the meeting of Parliamentary Consultative Committee
7. All complaints/representations, Parliament Questions, Consultative and Advisory Committee work relation to the above.
8. Monitoring of recovery of arrears in big arrears cases.
9. Sections 281, 281 B of Chapter XXIII of the I.T. Act, 1961.
10. The Second and Third Schedules to I.T. Act, 1961 i.e. procedure for recovery of tax and procedure for distraint by the Income-tax Officer.
11. Order u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
12. Circular Group Meetings for vetting of the circulars / instructions of the Board.
13. Allotment of number to the Instructions/Circulars and notifications issued by various Sections.
14. Preparation of Index of all Circulars and Instructions issued by the Board.
15. Zonal work of Member (R&V).

c. Deputy Secretary (WT)

Wealth Tax

List of Subjects:

1. All matters and references relating to Wealth-tax and Expenditure tax and Benami Transactions (Prohibition) Acts but excluding:
 - (a) All matters and references relating to agreements with other countries for the avoidance of double taxation in respect of Wealth-tax and grant of unilateral relief;
 - (b) All matters relating to Tax Planning and Legislation and issue of instructions relating to new legislation in respect of Wealth-Tax/Expenditure Tax/Benami Transaction (Prohibition) Acts.
 - (c) All matters relating to penalties under Wealth-Tax/Expenditure-Tax/Benami Transactions (Prohibition) Acts, and

- (d) All matters relating to tax evasion under these Acts (Wealth-Tax, Expenditure Tax and Benami Transactions (Prohibition) Acts, including complaints and evasion petitions.
- 2. Matters relating to budgeting of Wealth-Tax Act as well as of Expenditure Tax Act.
- 3. Parliament Questions and PAC and Internal Audit matters relating to Wealth-Tax/Expenditure Tax/Benami Transactions (Prohibition) Acts.
- 4. All references to Board emanating from Valuation Cell and appointment of Valuation Officers.
- 5. Transfer of jurisdiction cases relating to Wealth-Tax/Expenditure Tax appeals.
- 6. Complaints and representations relating to Wealth-Tax/Expenditure Tax and Benami Transactions (Prohibition) Acts.
- 7. All Court cases relating to Wealth-Tax/Expenditure Tax and Benami Transactions (Prohibition) Acts.
- 8. All other Miscellaneous matters relating to Wealth Tax/Expenditure Tax and Benami Transactions (Prohibitions) Acts.

d. Deputy Secretary (OT)

Other Taxes Section

List of Subjects:

- 1. All matters and references relating to Estate Duty/Gift-tax Acts but excluding: -
 - (a) All matters and references relating to agreement with other countries, avoidance of double taxation in respect of Estate Duty/Gift-tax.
 - (b) All matters relating to Tax-Planning and Legislation and issue of instructions relating to the new legislation in respect of Estate Duty/.Gift-Tax Acts.
 - (c) All matters relating to penalties under Estate Duty/Gift-Tax Acts.
 - (d) All matters relating to tax evasion under these Acts (ED & GT) including complaints a evasion petitions.
- 2. Transfer of jurisdiction cases relating to Estate Duty/Gift Tax Acts.
- 3. All court cases relating to Estate Duty/Gift Tax Acts.
- 4. All other miscellaneous matters relating to Estate Duty/Gift Tax Acts.
- 5. Chapter XXA of Income-tax Act, 1961. Acquisition of immovable properties.
- 6. Chapter XXC of Income-tax Act, 1961. Preemptive purchase of Immovable properties.
- 7. All Court cases pertaining to Chapter XXC/XXA of I.T. Act, 1961.
- 8. Complaints and representations relating to the above items.
- 9. Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.
- 10. All non-statutory work relating to Securities Transaction Tax (STT).
- 11. All non-statutory work relating to BCTT.
- 12. Set off and carry forward of losses (Chapter-VI).
- 13. Chapter XIX viz. Refund of Income Tax.

10. Commissioner (Investigation)

a. Deputy Secretary (IT Inv.-I)

IT investigation-I Section

List of Subjects:

- 1. Policy matters relating to tax evasion including measures and suggestions for curbing evasion.
- 2. Policy matters relating to information management, intelligence and investigation for detection of tax evasion.
- 3. Researches and studies to monitor tax evasion and measures to curb tax evasion.
- 4. Matters relating to survey operations under Direct Taxes law.
- 5. Inter-Branch and Inter-Division coordination within the CBDT.
- 6. Inter-departmental coordination relating to investigation and enforcement agencies (other than those assigned to Inv-II to V).
- 7. Matters relating to section 269 SS of I.T. Act, 1961.

8. All matters relating to investigation not specifically allotted to Investigation II or V.
9. All complaints/representations, Parliament Questions, PAC, Consultative/ Advisory Committee work relating to above.

b. Deputy Secretary (IT Inv.-II)

IT Investigation-II Section

List of Subjects:

1. All statistics relating to search and seizure cases under the Direct Tax Laws.
2. All administrative matters relating to Investigation Directorates and Central charges (leave, complaints, disciplinary proceedings, etc.).
3. All matters relating to anti-money laundering (AML) and counter terror funding (CFT) and matters relating to Multi Agency Centre (MAC) under the Ministry of Home Affairs.
4. All matters relating to FATF and other similar international bodies/ agencies dealing with AMP & CFT issues having bearing on direct taxes.
5. All matters relating to Data-Bank; 24X7 Control Room, Top Secretary/ Secret Record Management; NATGRID, etc.
6. All complaints/ representations, Parliament Questions, PAC, Consultative/Advisory Committee work relating to above.

c. Director (IT Inv.-III)

IT Investigation-III Section

List of Subjects:

1. Reward to informants.
2. Monitoring of search cases/ assessment.
3. Matters relating to reward to officers and staff in search and seizure cases and assessment cases.
4. Monitoring and review of the work of Directorate of Investigation under the Directors General of Income-tax (Investigation).
5. Functioning and review of working of Central Charges (including centralization and decentralization of cases).
6. All old settlement cases and problems relating to Chapter XIX of the Income Tax Act, Chapter VA of the Wealth Tax Act/ Gift Tax Act.
7. Matters relating to penalties under Chapter XXI of the IT Act and corresponding penalties under other DT laws.
8. Orders u/s 119 of the IT Act relating to above.
9. All complaints/ representations, Parliament Questions, PAC, Consultative/ Advisory Committee work relating to above.

d. Deputy Secretary (IT Inv.-IV)

IT Investigation-IV Section

List of Subjects :

1. Registration of tax evasion petitions (TEPs) or complaints including from VIPs, management of information relating thereto and monitoring action thereon.
2. Information management, data-warehousing and data mining relating to reduction of tax avoidance and curbing tax evasion, management of tax risks.
3. Matters relating to third party information management and enforcement, i.e. CIB, AIR, ITDMS, Cyber Forensic Labs, etc.
4. Management of banking and financial data received through FIU-India, stock & commodities regulators or market intermediaries, etc.

5. All complaints/ representations, Parliament Questions, PAC, Consultative/Advisory Committee work relating to the above.

e. **Director (IT Inv.-V)**

IT Investigation-V Section

List of Subjects :

1. Special efforts and units to monitor election-related expenditure; regulate political funding and enforce compliance to tax laws by political parties and groups.
2. Monitoring of politically exposed persons (PEPs), VHNIs (Very High Net-worth Individuals) and HNIs (High Net-worth Individuals) to reduce tax risks and deepen the tax base in these groups of tax payers.
3. Security of all Direct Tax establishments including CBDT, its attached Directorates and subordinate offices and the Income Tax department.
4. All matters relating to armed units, establishment and procurement of arms & ammunition, management of armoury, etc.
5. Establishment of marine/ air-borne units for the purposes of counter intelligence and special operations.
6. All matters relating to establishment, funding and management of the DCI including the witness protection programme of the DCI.
7. Prosecution and compounding work of OSD (Legal) assisted by the DDI (Prosecution) and policy matters relating to DCI.
8. All complaints/ representations, Parliament Questions, PAC, Consultative/ Advisory Committee work relating to the above.

11. **Commissioner (Coordination & Systems)**

Headquarters & Grievance Cell

List of Subjects:

1. All matters relating to grievance petitions from public or staff of the Income-Tax Department.
2. All matters relating to Departmental Training
3. Tax Prepares Scheme
4. All matters relating to Ombudsman Scheme
5. Large Tax payers Unit (LTU)
6. Any other work assigned by the Chairman, CBDT
