

STATUS OF ACCEPTED & IMPLEMENTED RECOMMENDATIONS OF TARC- CBEC

ANNEXURE – I

FIRST REPORT

S.No.	RECOMMENDATIONS	STATUS
CHAPTER II (Customer Focus)		
1.	There should be a dedicated organization for delivery of tax payer services with customer focus for each of the Boards. There should be an exclusive Member in each Board for the taxpayer services. (Section II.6.c).	ACCEPTED &IMPLEMENTED
2.	Officers and staff at all levels of tax administration should be trained for customer orientation. Further for people posted in this vertical, the training in customer focus need to be more specialized and intensive. This training should be appropriate to the areas in which such officers are deployed such as customer relationship, measurement of customer satisfaction, taxpayer education etc. (Section II.6 a)	ACCEPTED &IMPLEMENTED
3.	In line with the international practice of spending 10-15 per cent of the administration's budget, a minimum of 10 percent of the tax administration's budget must be spent on taxpayer services. At least 10 percent of the budget for tax administration should be allocated and spent for ICT-based taxpayer services. (Section II.6.a)	ACCEPTED &IMPLEMENTED
4.	Sufficient funds must be allocated to conduct customer research including, in particular, on customer surveys. (Section II.6.b)	ACCEPTED &IMPLEMENTED
5.	There should be regular stakeholder consultations on the issues of tax disagreements and tax law charges. (Section II.6.b)	ACCEPTED &IMPLEMENTED
6.	There should be a system for online tracking of dak/grievances/ applications for refund etc. It should be made mandatory to receive all dak through a central system generating a unique ID. The ASK software implemented by CBDT provides such a mechanism in a limited manner. This needs	ACCEPTED &IMPLEMENTED

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	to be extended to all offices. The functionality ⁷ to enable the taxpayer to track the status of his application/grievance online should be added to the ASK system. Similar system for online receipt of application should be enabled on the indirect tax side. (Section II.,6.c).	
7.	Continuous benchmarking of the tax administration, particularly in relation to delivery of taxpayer services, with that of other tax administrations should be done to highlight the area of focus.(Section II.6.c)	ACCEPTED &IMPLEMENTED
Chapter III (Structure & Governance)		
S.No.	RECOMMENDATIONS	STATUS
8.	A Tax Council should be set up to develop a common tax policy, analysis and legislation for both direct and indirect taxes. The council will be headed by the Chief Economic Adviser of the Ministry of Finance.	ACCEPTED &IMPLEMENTED
9.	Common Tax Policy and Analysis (TPA) unit comprising tax administrators, economists, and other specialists such as statisticians, tax law experts, operation research specialists and social researchers should be set up for both Boards. The existing TPL in CBDT and TRU in CBEC should be subsumed in the common TPA. TPA will report to the Tax Council through the concerned member of each Board. TPA will be responsible for all three major components of tax policy formulation – policy development, technical analysis, and statutory drafting.	ACCEPTED &IMPLEMENTED
10.	Each rule, regulation and other tax policy measure such as exemptions should be reviewed periodically to see whether they remain relevant to the contemporary socio-economic conditions and meet the changing requirements. For this, a robust process should be institutionalized. As a first step, a thorough review of the existing rules, regulations and notifications should be undertaken. Going forward, it should be a standard practice to build sunset clause in each rule, regulation and notification. (Section III.4.d)	ACCEPTED &IMPLEMENTED
CHAPTER IV (Peoples Function)		
<u>S.No</u>	<u>RECOMMENDATIONS</u>	<u>STATUS</u>

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11.	Both the departments should shift all their key operations to the digital platform so that performance can be reliably measured. (Section IV.3.d)	ACCEPTED & IMPLEMENTED
12.	A comprehensive performance management system needs to be set up for both tax administrations by revisiting and reconstructing the RFD. (Section IV.3.d)	ACCEPTED & IMPLEMENTED
13.	A formal mentorship programme may be set up, with carefully selected mentors. (Section IV.3.d)	ACCEPTED & IMPLEMENTED
14.	DGs (HRD) should assist the Boards in transfers and postings and they should be member secretaries of the placement committees. The administration section should have no role to play. (Section IV.3.e)	ACCEPTED & IMPLEMENTED
15.	Learning and development should occupy a central place in people advancement and all officers must undergo a minimum 10 days of training every year. (Section IV.3.f)	ACCEPTED & IMPLEMENTED
16.	NADT and NACEN infrastructure should be substantially upgraded and the academies need to keep themselves updated in terms of the contemporariness of course content, pedagogy and use of ICT in training and they should be treated on par with LBSNAA. Their budgets should match the stipulation of the National Training Policy, i.e., 2.5 per cent of the salary budget of the departments should be earmarked for training and should be treated as plan expenditure.	ACCEPTED & IMPLEMENTED
17.	More emphasis in training needs to be given on customer focus and value education. (Section IV.3.f)	ACCEPTED & IMPLEMENTED
18.	There should be more proactive approach to preventive vigilance. (Section IV.4.b).	ACCEPTED & IMPLEMENTED
19.	The provisions of Rule 56(j) of the Fundamental Rules should be effectively utilized for weeding out officers who are inefficient or of doubtful integrity. The criterion for review should be changed to completion of 20 years of service. (Section IV.3.d)	ACCEPTED & IMPLEMENTED
20.	No cognizance should be taken of anonymous complaint as laid down in the existing DoPT instruction. (Section IV.4.d)	ACCEPTED & IMPLEMENTED

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CHAPTER V (Dispute Resolution)		
<u>SL</u>	<u>RECOMMENDATIONS</u>	<u>STATUS</u>
21.	For clarity in law and procedures, a process based on best practices viz, Consultative Policy making should be followed. Need to do away with the impression that the taxpayers views are not taken into cognizance while framing the statute and the attendant rules (Section V.4.b).	ACCEPTED & IMPLEMENTED
22.	Retrospective amendment should be avoided as a principle. (Section V.3.e)	ACCEPTED & IMPLEMENTED
23.	Fundamental approach should be collaborative and solution oriented. (Section V.3.d)	ACCEPTED & IMPLEMENTED
24.	Both the Boards must immediately launch a special drive for review and liquidation of cases currently clogging the system by setting up dedicated task forces for that purpose. The review and liquidation should be completed within one year and the objective should be to decide all cases pending in departmental channels for longer than a year as on the start date of the action plan. (Section V.6)	ACCEPTED & IMPLEMENTED
25.	Dispute management should be a functionally independent structure with adequate infrastructural support. (Section V.4.a)	ACCEPTED & IMPLEMENTED
26.	Officers posted in the dispute vertical must receive adequate induction training and on-the-job training on areas. (Section V.4.a)	ACCEPTED & IMPLEMENTED
27.	To minimize the potential for disputes, clear and lucid interpretative statements on contentious issues should be issued regularly. These would be binding on the tax department. (Section V.4.b)	ACCEPTED & IMPLEMENTED
28.	The process of pre-dispute consultation before issuing a tax demand notice should be put into practice.(Section V.4.b)	ACCEPTED & IMPLEMENTED
29.	Disputes must get resolved in the times lines as mentioned in the respective enactments. The law should also prescribe the consequences of not adhering to the time lines, which would be that the case in question would lapse in favor of the taxpayer. (Section V.5).	ACCEPTED & IMPLEMENTED
30.	Ordinarily appeal should not be filed against appeals of Commissioner (Appeals), except where the orders are ex-facie perverse. (Section V.5).	ACCEPTED & IMPLEMENTED
31.	The jurisdiction of AAR should be made available for domestic cases also. More benches of AAR should be established at Mumbai, Bangalore, Chennai and Kolkata, (Section V.4.c).	ACCEPTED & IMPLEMENTED

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32.	Appeals to High Courts and the Supreme Court should only be on a substantial question of law. (Section V.5)	ACCEPTED & IMPLEMENTED
33.	Authorized representatives from the departments should be carefully selected and given sufficient incentives, necessary infrastructural support and specialized training. CDR function should also be in the dispute management vertical. (Section V.5).	ACCEPTED & IMPLEMENTED
34.	On disposal of a case by Supreme Court/High Court and if the judgment is accepted by the Department, an instruction should be issued to all authorities to withdraw appeal in any pending case involving the same issue. (Section V.6)	ACCEPTED & IMPLEMENTED
CHAPTER VI (Key Internal Process)		
SL	RECOMMENDATIONS	STATUS
	a) Registration	
35.	The present permanent account number (PAN) should be developed as a common business identification number (CBIN), to be used by other government departments such as customs, service tax, DGFT and EPFO. A better regulatory system should be put in place to enhance its robustness and reliability (section VI.1.c)	ACCEPTED & IMPLEMENTED
36.	Both central excise and service tax should be covered under a single registration as both the taxes are administered by the same department and cross utilization of credit is permitted between central excise and service tax under the CENVAT credit rules.	ACCEPTED & IMPLEMENTED
37.	It is necessary to provide for de-registration, cancellation or surrender of registration numbers and PAN.	ACCEPTED & IMPLEMENTED
	b) Tax payment	ACCEPTED & IMPLEMENTED
38.	Banks should be left to authorize their branches to collect taxes, and the present process of selection of banks needs to be purely standards-based and transparent.	ACCEPTED & IMPLEMENTED
39.	Payment gateways should be increased for better customer convenience.	
	c) Filing of Tax Returns	
40.	Taxpayers should give information on their compliance experience at the time of filing returns; this	ACCEPTED & IMPLEMENTED

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	information should be used to improve taxpayer service bringing in customer focus.	
41.	CBEC should set up centralized processing units in line with the CPC, Bengaluru, and CPC-TDS at Ghaziabad for processing central excise and service tax returns.	ACCEPTED & IMPLEMENTED
42.	There should be common return for excise and service tax.	ACCEPTED & IMPLEMENTED
43.	The CBEC should set up an e-portal and all invoices should be issued from that portal. This portal should be linked and made compatible with SAP ERP systems, which a majority of the companies use for their own invoicing. E-invoice would simplify credit/refund procedures, which would become automatic.	ACCEPTED & IMPLEMENTED
	Scrutiny in Direct Taxes and Audit in Indirect taxes	
44.	Audit Commissionerates in the CBEC should undertake integrated audit covering central excise and service tax together and the onsite customs post clearance audit (OSPCA) in case of accredited clients (ACP), as the records and books to be verified are common to all the taxes administered by the CBEC. In major cities where exclusive Central Excise or Service Tax Commissionerates are functional, the audit function should be assigned to a specific Audit Commissionerate for carrying out integrated audit of customs, central excise and service tax.	ACCEPTED & IMPLEMENTED
45.	Broad-based selection filters for the risk assessment matrix should be put in place. There is also a need to set up a standard operating procedure which recognizes the iterative method, testing them ex-post, to develop effective and efficacious parameters for the risk assessment matrix.	ACCEPTED & IMPLEMENTED
	e) Refunds	
46.	Refunds sanctioned should be paid along with the applicable interest automatically as is done in the case of income tax and not on demand by the taxpayers. As in the case of direct taxes and customs duty drawback, the refund and interest payment should be directly credited to the bank account of the taxpayer.	ACCEPTED & IMPLEMENTED
47.	Refund claim subjected to pre-audit verification should be issued within a specified time. The post-audit verification of refund claim should be risk-based.	ACCEPTED & IMPLEMENTED
48.	An easier and simplified scheme should be introduced for service exporters. The entire refund filing and processing mechanism should be online.	ACCEPTED & IMPLEMENTED

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	g) Tax collections	
49.	There should be a separate vertical for tax collection as recommended in Chapter III of this report. To improve the efficiency of debt collection activities, both the Boards should work on setting up risk assessment models to compute risk scores for each new tax debt case that reflects the likelihood of the taxpayer paying their debt based on objective criteria.	ACCEPTED & IMPLEMENTED
50.	Stay of demand information should be uploaded electronically on the central server of the departments so that tax collectors can have system generated prior intimations regarding the expiry of stay orders.	ACCEPTED & IMPLEMENTED
	h) Related party transactions	
51.	Both Boards should frame detailed documentation requirements for transfer pricing as well as custom valuation, keeping in view that such documentation should be reasonable, to bring certainty and predictability for the taxpayers.	ACCEPTED & IMPLEMENTED
52.	There is a need to align the process in India with global best practices and to do away with the current process. With self-assessment in place, import transactions should only be subjected to post-clearance audit. Valuation risks would be an important component of the risk matrix for audit selection.	ACCEPTED & IMPLEMENTED
	I) Manual of tax departments	ACCEPTED & IMPLEMENTED
53.	Departmental manuals should be annually updated and put up on the website for easy downloading by both taxpayers and tax officers.	
CHAPTER VII		
S.NO	RECOMMENDATIONS	STATUS
(i)	Information and Communication Technology	
54	For full realization of the potential of ICT, it must get embedded in the DNA of the Organization. Both the design of policies and implementation should make full use of ICT	ACCEPTED & IMPLEMENTED

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55.	The leadership must ensure that where systems are available, employees should not have the option to work in a paper environment	ACCEPTED & IMPLEMENTED
56.	Both Boards must commit themselves to achieve a fully digitized environment and work towards comprehensive ICT system(s) in which everyone from the top leader to the last person on the frontline works in a digital environment	ACCEPTED & IMPLEMENTED
57.	The Boards must regularly use maturity frameworks to assess their ICT maturity and map out the path towards greater maturity	ACCEPTED & IMPLEMENTED
58.	Automation should follow business process re-engineering to avoid the danger of getting trapped in an outdated mode of governance	ACCEPTED & IMPLEMENTED
59	The Boards must create structures and processes to enhance working relationships between business owners and DG (Systems) to ensure that ICT initiatives are aligned with business needs, priorities and capabilities	ACCEPTED & IMPLEMENTED
60	Boards should adopt a robust ICT governance framework and practices, and rigorous programme and project management frameworks	ACCEPTED & IMPLEMENTED
61	Movement of personnel should have a linkage with project implementation and there should be a process of knowledge transfer	ACCEPTED & IMPLEMENTED
62	A service oriented architecture and approach should be adopted to promote integrated systems, greater “value for money” and customer focus	ACCEPTED & IMPLEMENTED
63	Special training for officers in key areas of ICT should be arranged for officers of DG (Systems)	ACCEPTED & IMPLEMENTED
64	DG (Systems) should ensure proper training for operational staff at the roll out of any new application	ACCEPTED & IMPLEMENTED

	<u>SECOND REPORT – CHAPTER VIII</u> Customs Capacity Building	
S.no	Recommendations	Status
(i)	Governance	

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65	The CBEC should immediately commence work on the development of a customs vision and strategic plan, setting out the strategic goals and the implementation strategy that will ensure its place among “best in class” customs administrations. The strategy must enhance customer focus and proactively promote voluntary compliance and should include measures like customer guidance in the form of self-assessment check-lists, manuals containing standard operating procedures and fully updated, user friendly and reliable website. Active guidance should be provided to importers through lucid and detailed publications furnishing detailed guidance about the valuation regime. (Section VIII.4.a)	ACCEPTED & IMPLEMENTED
66	The implementation will have to be backed by a robust performance management framework to enable the CBEC to measure the progress and benchmark itself with best international practices in the spirit of continuous improvement. (Section VIII.4.a)	ACCEPTED & IMPLEMENTED
67	The CBEC should aim at developing systems, structures and processes that ensure a consistent and uniform response across the organisation whether in the area of customer services or enforcement. The strategy should reflect the changing role of customs beyond exclusive revenue orientation and focus on capacity building in emerging areas of importance. (Section VIII.4.a)	ACCEPTED & IMPLEMENTED
68	The control paradigm must shift from high levels of pre-clearance interdictions to intelligence led, risk-based interventions by exception, supply chain management and post-clearance audit. (Section VIII.4.a)	ACCEPTED & IMPLEMENTED
69	The CBEC needs to develop an enterprise wide risk management framework in the context of which tools like the RMS need to be operated. The spirit of the compliance management philosophy that underlies the principle of self-assessment needs to be internalized in the organisation. (Sections VIII.4.a and VIII .4.b)	ACCEPTED & IMPLEMENTED
70	In critical areas, identified on the basis of analysis and other evidence, the CBEC needs to undertake compliance improvement plans, implement them effectively, measure and evaluate	ACCEPTED & IMPLEMENTED

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	results as feedback and continue the process in a cyclical manner. (Section VIII.4.a)	
71	The CBEC needs to build capacity for more meaningful contribution to trade policy, based on credible research and analysis. (Section VIII.4.c)	ACCEPTED & IMPLEMENTED
(ii)	Customs Core Clearance Processes	
72	The CBEC should revamp its core clearance process and aim at aligning with the best international practices to ensure that cargo moves seamlessly through Indian ports and airports and build substantial capacities in the area of post-clearance audit. It should abandon the “gatekeeper” approach underlying the current control mechanism as it is ineffective and promotes rent seeking. (Section VIII.4.e)	ACCEPTED & IMPLEMENTED
73	Greater capacity in the form of adequate skilled and expert resources needs to be developed for the post-clearance audit. The results of audit need to be fed back into the risk management. Audit should also pay attention to data quality. (Section VIII.4.c)	ACCEPTED & IMPLEMENTED
74	Related party transactions should be handled as part of post-clearance audit and the Directorate of Valuation should be strengthened to become a centre of excellence in this area by building strong expertise. (Section VIII.4.e)	ACCEPTED & IMPLEMENTED
75	Development of advanced passenger information system (APIS) incorporating modern identity management and entity analytics solutions should be fast-tracked. (Section VIII.4.f)	ACCEPTED & IMPLEMENTED

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76	Capacity building through extensive training and close engagement with the industry is also needed in the area of IPR. (Section VIII.4.r)	ACCEPTED & IMPLEMENTED
(v)	SAFE Framework and Trade Facilitation	
77	There should be clear ownership on the part of the CBEC of the facilitation programmes undertaken by it. It should undertake immediate steps to achieve the facilitation targets set out in its own circular dated September 2, 2011. (Section VIII.4.g)	ACCEPTED & IMPLEMENTED
78	The CBEC needs to take a robust and pragmatic view in relation to the denial of ACP status to clients on account of show-cause notices and should not deny such status to other-wise compliant clients where there is no willful fraud or evasion. (Section VIII.4.g)	ACCEPTED & IMPLEMENTED
79	The CBEC should follow best international practice by regularly undertaking and publishing time release studies. (Section VIII.4.g)	ACCEPTED & IMPLEMENTED
80	The CBEC should be enabled, through appropriate administrative and legal empowerment, to play a leadership role among the various border agencies to ensure proper co-ordination at the border. ensure trade facilitation, allow greater participation of all agencies in a common risk management framework and enable the development and implementation of a single window(Section VIII.4.h)	ACCEPTED & IMPLEMENTED
81	The SAFE and AEO programme need greater visible commitment from the CBEC and there needs to be much greater communication of the benefits of the programme among stakeholders to induce them to join the programme. (Sections VIII.4.j and VIII.4.k)	ACCEPTED & IMPLEMENTED
82	The CBEC needs to revisit the AEO programme to align it better with different needs of different players in the supply chain and create better incentives for improving compliance.(Section VIII.4.k)	ACCEPTED & IMPLEMENTED
83	The CBEC needs to create institutional mechanism for direct engagement with senior management in trade and industry. (Section VIII.4.g)	ACCEPTED & IMPLEMENTED

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84	The CBEC needs to undertake review of key business processes in the spirit of continuous improvement to simplify and streamline them. (Section VIII.4.e)	ACCEPTED & IMPLEMENTED
(viii)	Capacity Building	
85	Urgent steps are required for bridging the skill gap of Groups B and C officials through effective training and competency building. (Section VIII.4.u)	ACCEPTED & IMPLEMENTED
86	NACEN should embark on e-training, virtual classes, webinars, etc so that the training coverage is enlarged and delivered at the place of work. Adequate infrastructure and allocation of financial resources will be part of this capacity building. (Section VIII.4.u)	ACCEPTED & IMPLEMENTED
	<u>SECOND REPORT – CHAPTER IX</u>	
	Information Exchange	
S. No.	Recommendation	Status
(i)	Common Framework	
87.	There is an imminent need to institute a robust framework which will address data and information exchange.	ACCEPTED & IMPLEMENTED
88.	While the adoption and use of a common framework may not be sufficient to solve all the present challenges facing data and information exchange by agencies in India, it will encourage agencies to develop a common, long-term vision for collection, use, storage, and disposal of data and information, thus getting rid of the silo structure	ACCEPTED & IMPLEMENTED
89.	Openness and willingness to share must be made the cornerstone for building the catalogue. The catalogues will be shared between the collaborating organisations. A common framework would promote the practice of “one data, many users”.	ACCEPTED & IMPLEMENTED
(iii)	Common Standards and Taxonomy	
90.	A common standard for data sharing/exchange with a third party is important. A steering committee should be formed to provide a common platform for all stakeholders. (Section IX.5.b)	ACCEPTED & IMPLEMENTED
91.	A common identification number (CBIN), as recommended in the first report of the TARC, will create a common platform and standard. A robust regulatory mechanism will be required to oversee that the data collection is coherent and relatively accurate. Further, a periodic evaluation of the database must be carried out to see that CBIN continues to provide a common standard and	ACCEPTED & IMPLEMENTED

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	platform.	
(iv)	Third Party Exchange	
92.	All collaborating organizations must categorise the data/information into what can be granted general accessibility/limited sharing/spontaneous sharing. (Section IX.5.g)	ACCEPTED &IMPLEMENTED
93.	The data or information exchange with third parties must be on a digital platform in a seamless manner & exchange of data/information on physical media should be avoided	ACCEPTED &IMPLEMENTED
94.	Data/information exchange to be governed by MoUs and each organization to inform other stakeholders about its contact person/s.	ACCEPTED &IMPLEMENTED
95.	SLAs/MoUs with third parties should be entered into to develop a common framework of data or information for exchange.	ACCEPTED &IMPLEMENTED
96.	For data or information exchange through SLAs/MoUs to be effective, each organization will have to inform other stakeholders about its contact person. Any request to that organization can be directed towards this person. If a change occurs in the contact person, this will have to be informed on a real-time basis so that stakeholders are not inconvenienced	ACCEPTED &IMPLEMENTED
(vi)	Data Usage	
97.	A joint Steering Committee, comprising officials of both the CBDT and CBEC and the Directorates of Systems of the two Boards, will have the mandate to work out details of the data life cycle – planning, collecting or creating, organising or storing, access, usage, maintenance, and re-use and sharing with a common vision and purpose. (Section IX.5.a)	ACCEPTED &IMPLEMENTED
(vii)	Safeguard and Security	
98.	Safeguards must be instituted to ensure confidentiality of data or information exchanged and prevent unauthorized access or use of data or information. The agency receiving information and the agency providing information need to establish safeguard processes for evaluating the confidentiality and security related protocol of the data and information shared. This safeguard protocol will need to clearly articulate access rights and further sharing rights and be made available upfront to the other party. (Sections IX.5.d and IX.5.i)	ACCEPTED &IMPLEMENTED
99.	Data or information should not be open to everybody in the organization. Access to data or information should be layered depending on the job role, responsibility and the nature of information. (Section IX.5.f)	
100.	The agencies can enforce effective access control so that authorized personnel are equipped with the least privilege needed to perform their official duties. These access controls could be set up in the data warehouses based on personnel clearances and accordingly personnel can be given restricted or general access. (Section IX.5.f)	

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101.	There should be additional checks in the form of layered authorizations. The receiving party must share the extent of information security tools and processes established. (Section IX.5.d)	ACCEPTED & IMPLEMENTED
102.	Key features for security of data will include policies on user authentication, access and policy control. Integrity checks needs to be performed before and after use, transfer or backup of data. Data integrity can be verified through one-way cryptographic hash functions, digital signatures and cryptographic binding. Adopting and incorporating best practices around data security is imperative to maintain data integrity and privacy, prevent fraudulent use and allow easy and efficient use of data and information. (Section IX.6.l)	ACCEPTED & IMPLEMENTED
(viii)	Audit and Accountability	
103.	A robust audit and accountability policy must be developed to address the purpose and scope of information sharing, roles and responsibilities of dedicated teams, authorization layers access to data, review of the safeguards put in place by an agency receiving information and the secure storage, disposal and confidentiality of the data and information. Along with the policy, sound processes are required to facilitate the implementation of the policy. These audits must be conducted by dedicated teams who should report the findings of the audit to the DG (Systems) of the two Boards for course correction. (Section IX.5.l)	ACCEPTED & IMPLEMENTED
(ix)	Personnel Management	
104.	The CIO's role in data and information exchange will be central to provide an overarching, regulatory function and will focus on security aspects of data or information exchange. Towards that, he will co-ordinate, develop, implement, and maintain an agency-wide information security programme. The CIO thus will be the overall in-charge for developing " <i>thought-leadership</i> " so that data and information is well-managed both within the tax department and for interagency transfers. (Section IX.6.h)	ACCEPTED & IMPLEMENTED
105.	Specialized data scientists must be engaged to explore and examine previously hidden insights from data or information from disparate sources. They will also look at the data from many angles and help inter-agency data or information sharing. They will work in the Knowledge, Analysis and Intelligence Centre (KAIC), recommended for creation in the first TARC report.	ACCEPTED & IMPLEMENTED
106.	There should be a dedicated, full-time team for sharing data or information. The suitability of the personnel should be considered based on their ability, aptitude, competencies and past experience. Their skills should be continuously sharpened through training, seminars, and deputations to other collaborating agencies. (Section IX.5.k)	ACCEPTED & IMPLEMENTED
107.	The training needs of officials should be identified, training plans developed and an all-out effort made to train personnel. Thereafter, evaluations must be made to find out whether training helped in honing the skills required for data or information sharing. (Section IX.5.k)	ACCEPTED & IMPLEMENTED

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THIRD REPORT – CHAPTER X IMPACT ASSESSMENT		
S.No.	Recommendation	Status
108.	Why Impact Assessment (section X.4)	ACCEPTED & IMPLEMENTED
109.	How to do impact assessment (section X.4.b)	
110.	Timings of the process (X.4.d)	
111.	Data collection (X.4.e)	
112.	Communicating results (X.4.g)	
113.	Preparing implementation (X.5)	
114.	Role of Knowledge, Analysis and Intelligence Center (KAIC) (X.4.h, X.4.i)	
