Manual of Office Procedure

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DIRECTORATE OF INCOME TAX
(ORGANISATION & MANAGEMENT SERVICES)
CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE
GOVERNMENT OF INDIA

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OUR VISION

The Department will be recognised as a professional organisation, collecting resources efficiently, considerate towards its clients, adapting and improving and promoting voluntary compliance.

OUR MISSION

To promote compliance with our direct tax laws, through caring taxpayer service and strict enforcement and thus realize maximum resources for the Nation.

OUR VALUES

Integrity of conduct, Dedication to our duties and values, Professionalism in our work, Attitude of service to our clients and Fostering mutual confidence.
Chapter - 1

HISTORICAL PERSPECTIVE

1. Preliminary: The rapid changes in administration of direct taxes, during the last decades, reflect the history of socio-economic thinking in India. From 1922 to the present day changes in direct tax laws have been so rapid that except in the bare outlines, the traces of the I.T. Act, 1922 can hardly be seen in the 1961 Act as it stands amended to date. It was but natural, in these circumstances, that the set up of the department should not only expand but undergo structural changes as well.

2. Changes in administrative set up since the inception of the department: The organisational history of the Income-tax Department starts in the year 1922. The Income-tax Act, 1922, gave, for the first time, a specific nomenclature to various Income-tax authorities. The foundation of a proper system of administration was thus laid. In 1924, Central Board of Revenue Act constituted the Board as a statutory body with functional responsibilities for the administration of the Income-tax Act. Commissioners of Income-tax were appointed separately for each province and Assistant Commissioners and Income-tax Officers were provided under their control. The amendments to the Income tax Act, in 1939, made two vital structural changes: (i) appellate functions were separated from administrative functions; a class of officers, known as Appellate Assistant Commissioners, thus came into existence, and (ii) a central charge was created in Bombay. In 1940, with a view to exercising effective control over the progress and inspection of the work of Income-tax Department throughout India, the very first attached office of the Board, called Directorate of Inspection (Income Tax) - was created. As a result of separation of executive and judicial functions, in 1941, the Appellate Tribunal came into existence. In the same year, a central charge was created in Calcutta also.

2.1 World War II brought unusual profits to businessmen. During 1940 to 1947, Excess Profits Tax and Business Profits Tax were introduced and their administration handed over to the Department (These were later repealed in 1946 and 1949 respectively). In 1951, the 1st Voluntary Disclosure Scheme was brought in. It was during this period, in 1946, that a few Group ‘A’ officers were directly recruited. Later on in 1953, the Group ‘A’ Service was formally constituted as the ‘Indian Revenue Service’.

2.2 This era was characterised by considerable emphasis on development of investigation techniques. In 1947, Taxation on Income (Investigation) Commission was set up which was declared ultra vires by the Supreme Court in 1956 but the necessity of deep investigation had by then been realised. In 1952, the Directorate of Inspection (Investigation) was set up. It was in this year that a new cadre known as Inspectors of Income Tax was created. The increase in ‘large income’ cases necessitated checking of the work done by departmental officers. Thus in 1954, the Internal Audit Scheme was introduced in the Income-tax Department.

2.3 As indicated earlier, in 1946, for the first time a few Group A officers were recruited in the department. Training them was important. The new recruits were sent to Bombay and Calcutta where they were trained, though not in an organised manner. In 1957, I.R.S. (Direct
Taxes) Staff College started functioning in Nagpur. Today this attached office of the Board functions under a Director-General. It is called the National Academy of Direct Taxes. By 1963, the I.T. department, burdened with the administration of several other Acts like W.T., G.T., E.D., etc., had expanded to such an extent that it was considered necessary to put it under a separate Board. Consequently, the Central Board of Revenue Act, 1963 was passed. The Central Board of Direct Taxes was constituted, under this Act.

2.4 The developing nature of the economy of the country brought with it both steep rates of taxes and black incomes. In 1965, the Voluntary Disclosure Scheme was brought in followed by the 1975 Disclosure Scheme. Finally, the need for a permanent settlement mechanism resulted in the creation of the Settlement Commission.

2.5 A very important administrative change occurred during this period. The recovery of arrears of tax which till 1970 was the function of State authorities was passed on to the departmental officers. A whole new wing of Officers - Tax Recovery Officers was created and a new cadre of post of Tax Recovery Commissioners was introduced w.e.f. 1-1-1972.

2.6 In order to improve the quality of work, in 1977, a new cadre known as IAC (Assessment) and in 1978 another cadre known as CIT (Appeals) were created. The Commissioners’ cadre was further reorganised and five posts of Chief Commissioners (Administration) were created in 1981.

2.7 **Tax Reforms**: Certain important policy and administrative reforms carried out over the past few years are as follows:

(a) The policy reforms include:
   i. Lowering of rates;
   ii. Withdrawals/reduction of major incentives;
   iii. Introduction of measures for presumptive taxation;
   iv. Simplification of tax laws, particularly relating to capital gains; and
   v. Widening the tax base.

(b) The administrative reforms include:
   i. Computerisation involving allotment of a unique identification number to tax payers which is emerging as a unique business identification number; and
   ii. Realignment of the available human resources with the changed business needs of the organisation.

2.8 **Computerisation**: Computerisation in the Income-tax Department started with the setting up of the Directorate of Income tax (Systems) in 1981. Initially computerisation of processing of challans was taken up. For this 3 computer centres were first set up in 1984-85 in metropolitan cities using SN-73 systems. This was later extended to 33 major cities by 1989. The computerized activities were subsequently extended to allotment of PAN under the old series, allotment of TAN, and pay roll accounting. These computer centres used batch process with dumb terminals for data entry.
In 1993 a Working Group was set up by the Government to recommend computerisation of the department. Based on the report of the Working Group a comprehensive computerisation plan was approved by the Government in October, 1993. In pursuance of this, Regional Computer Centres were set up in Delhi, Mumbai, and Chennai in 1994-95 with RS6000/59H Servers. PCs were first provided to officers in these cities in phases. The Plan involved networking of all users on LAN/WAN. Network with leased data circuits were accordingly set up in Delhi, Mumbai and Chennai in Phase-I during 1995-96. A National Computer Centre was set up at Delhi in 1996-97. Integrated application software were developed and deployed during 1997-99. Thereafter, RS6000 type mid range servers were provided in the other 33 Computer Centres in various major cities in 1996-97. These were connected to the National Computer Centre through leased lines. PCs were provided to officers of different level upto ITOs in stages between 1997 and 1999. In phase II offices in 57 cities were brought on the network and linked to RCCs and NCC.

2.9 Restructuring of the Income-tax department: The restructuring of the Income-tax Department was approved by the Cabinet in its meeting held on 31-8-2000 to achieve the following objectives :-

i. Increase in effectiveness and productivity;
ii. Increase in revenue collection;
iii. Improvement in services to tax payers;
iv. Reduction in expenditure by downsizing the workforce;
v. Improved career prospects at all levels;
vi. Induction of information technology; and
vii. Standardization of work norms

The aforementioned objectives have been sought to be achieved by the department through a multi-pronged strategy of :

a. redesigning business processes through functionalisation;
b. increasing the number of officers to rationalise the span of control for better supervision, control and management of workload and to improve tax-payer services and
c. re-orient, retrain and redeploy the workforce with appropriate incentives in the form of career advancement.

3. Important events affecting the administrative set up in the Income-tax department:

1939 - Appellate functions separated from inspecting functions.
- A class of officers known as AACs came into existence.
- Jurisdiction of Commissioners of Income tax extended to certain classes of cases and a central charge was created at Bombay.

1940 - Directorate of Inspection (Income-tax) came into being.
- Excess Profits Tax introduced w.e.f. 1-9-1939.

1941 - Income-tax Appellate Tribunal came into existence.
- central charge created at Calcutta.
1943 - Special Investigation Branches set up.
1946 - A few officers of Class-I directly recruited.
- Demonetisation of high denomination notes made.
- Excess Profits Tax Act repealed.
1947 - Business Profits Tax enacted (for the period 1-4-1946 to 31-3-1949).
- Voluntary Disclosure Scheme introduced.
1952 - Directorate of Inspection (Investigation) set up.
- Inspector of Income-tax declared as an I.T. authority.
1953 - Estate Duty Act, 1953 came into existence w.e.f. 15-10-1953.
1954 - Internal Audit Scheme in the Income-tax Department introduced.
- Taxation Enquiry Commission known as John Mathai Commission set up.
1957 - The Wealth tax Act, 1957 introduced w.e.f. 1-4-1957.
- I.R.S.(DT) Staff College started functioning at Nagpur and much later four R.T.Is. stationed at Bombay, Calcutta, Bangalore and Lucknow opened.
- Report of Law Commission received.
1959 - Direct Taxes Administration Enquiry Committee submitted its report.
1960 - Directorate of Inspection (Research, Statistics & Publications) was set up.
- Two grades of Inspectors - selection and ordinary grades - merged into one single grade.
1961 - Direct Taxes Advisory Committee set up - Direct Taxes Administrative Enquiry Committee constituted.
- Income-tax Act, 1961 came into existence w.e.f. 1-4-1962.
- Revenue Audit introduced for the first time in the Department.
- New system for evaluation of work done by Income-tax Officers introduced.
1963} - Central Board of Revenue bifurcated and a separate Board for Direct Taxes known as Central Board of Direct Taxes (CBDT) constituted under the Central Board of Revenue Act, 1963.
- For the first time an officer from the department became Chairman of the CBDT w.e.f. 1-1-1964.
- The Companies (Profits) Sur-tax Act, 1964 was introduced.
- Annuity Deposit Scheme, 1964 introduced.
1965 - Voluntary Disclosure Scheme came into operation.
1966 - Functional Scheme introduced.
- Special Recovery Unit created.
- Intelligence Wing created and placed under the charge of Directorate of Inspection (Investigation).

1968
- Valuation Cell came into existence in the Income tax Department.
- Report of rationalisation and simplification of tax structure (Bhoothalingam Committee) received.
- Administrative Reforms Commission set up.

1969
- Direct Recruitment to Class II Income-tax Officers made.
- The post of IAC (Audit) created in the Income-tax Department.

1970
- The posts of Addl. Commissioner of Income-tax created and abolished after one year.
- Recovery functions which were hitherto performed by Income-tax Officers, given to Tax Recovery Officers. Prior to that State Government officials exercised the functions of a Tax Recovery Officer.

1971
- A new cadre of posts known as Tax Recovery Commissioners introduced w.e.f. 1.1.1972.
- Report of Direct Taxes Enquiry Committee received.
- Summary Assessment Scheme introduced w.e.f. 1-4-1971.

1972
- A Special Cell within the Directorate of Inspection (Investigation) created to oversee the cases of big industrial houses.
- A new cadre of posts known as IAC(Acq.) created and IAC appointed as Competent Authority with the insertion of new Chapter XXA in the Income Tax Act, 1961 on the acquisition of immovable properties in certain cases of transfer to counter evasion of tax.
- Directorate of Organisation & Management Services (Income-tax) created.
- The post of I.T.O. (Internal Audit) created.
- Bradma Scheme in the Income-tax Department introduced.
- System of Permanent Account Number introduced.

1974
- Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 introduced.
- Action Plan for the Income-tax Officers introduced for the first time.
- Concept of M.B.O introduced.

1975
- Voluntary Disclosure Scheme for Income and Wealth implemented.
- Special Cell for dealing with Smugglers’ cases created.

1976
- Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 introduced w.e.f. 25-1-1976.
- A new scheme for departmentalization of accounts introduced.
- Chokshi Committee submitted its interim report.

1977
- A new cadre of posts known as IAC (Assessment) created.
1978 - Appellate functions given to a new cadre of Commissioners known as Commissioner (Appeals).
- Directorate of Inspection (Recovery) set up.
- A new directorate known as Directorate of Inspection (Vigilance) came into existence by bifurcating the functions of Directorate of Inspection (Investigation).
- Chokshi Committee submitted its final report.

1979 - A new directorate designated as Directorate of Inspection (Publication & Public Relations) created out of the Directorate of Inspection (RS&P).


1981 - Economic Administrative Reforms Commission set up.
- Three new Directorates viz. Directorate of Inspection (Intelligence), Directorate of Inspection (Survey) and Directorate of Inspection (Systems) created.
- Within the Directorate of Inspection (Income Tax and Audit), a separate Director of Inspection (Audit) appointed.
- Directorate of Inspection (RS&P) re-organised and Directorate of Inspection (P&PR) re-designated as Directorate of Inspection (Printing & Publications).
- I.R.S.(DT) Staff College, Nagpur, re-designated as National Academy of Direct Taxes.
- Special Bearer Bonds (Immunities & Exemptions) Act promulgated.
- Director General (Special Investigation) and Director General (Investigation) appointed to control the functioning of various Directorates under the control of Central Board of Direct Taxes.
- Five posts of Chief Commissioner (Administration) created.
- A few posts of Commissioner of Income-tax were earmarked as Commissioner of Income-tax (Inv.) and Commissioner of Income-tax (Recovery).

1982 - Special Cell within the Directorate of Inspection (Investigation) converted into a separate Directorate and re-designated as Directorate of Inspection (Special Investigation).
- DIT (Systems) appointed in the Directorate of Income-tax (Organisation and Management Services) to coordinate efforts in introducing electronic data processing in the IT Deptt. A microprocessor based EDP system along with data entry system was installed heralding the era of computerisation.
- Levy of Hotel Receipts Tax discontinued.
- Regional Training Institute at Nagpur started functioning under the control of the National Academy of Direct Taxes.

1983 - The vigilance set up reorganised and the strength of Dy. Director(Vigilance) and Asstt. Director(Vigilance) augmented.
- Computerised systems for processing challans and PAN designed and developed.

1984 - Taxation Laws(AMendement) Act 1984 passed to streamline procedures in the interest of better work management; avoid inconvenience to tax payers; reduce litigation; remove anomalies and rationalise some provisions.
1985
- Post of Director General (Investigation) created for more effective checking of tax evasion.
- E.D.(Amendment) Act 1985 discontinues levy of estate duty on deaths occurring on or after 16.03.1985.
- Interest Tax Act, 1974 discontinued w.e.f. 31.3.1985
- A new “Reward Scheme” for motivating officers introduced w.e.f. 1.4.1985.

1986
  - Established Settlement Commission.
  - Introduced Block assets concept for depreciation.
  - Four offices of Appropriate Authority for acquiring property in which unaccounted money is invested set up in metropolitan cities.

1987
- Government’s approval obtained to set up three new benches of Settlement Commission.
- L.K. Jha Committee set up for simplification and rationalisation of tax laws.
- Office of Directorate General (Tax Exemption) set up at Calcutta.
- The Direct Tax Law(Amendment) Act 1987 introduced uniform previous year and redesignated the following authorities :-

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<td>Director of Income Tax</td>
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<tr>
<td>Appellate. Asstt. Commissioner</td>
<td>-Do- (Appeals)</td>
</tr>
<tr>
<td>Income tax Officer Gr. A</td>
<td>Asstt. Commissioner of I.Tax</td>
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<tr>
<td>Income tax Officer Gr. B</td>
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1988
- The Government announced a “Time Window Scheme” which allowed tax payers 50% rebate of interest u/s 220(2) if they pay the tax and balance interest. The scheme was in operation between 1.7.88 to 30.9.88.
- CIT (Central) placed under the control and supervision of Director General (Investigation).
- Government decided that cadre control for Group ‘C’ and ‘D’ posts would be with Chief Commissioner and with CBDT for Group ‘A’ and ‘B’ posts.
- Extension of Direct Tax Law to the State of Sikkim by a notification of the President of India dated 7.11.1988.

1989
- Creation of an attached office of DGIT(Management Systems) to supervise Directorate of I.Tax(Research, Statistics, Publication & Public Relations) and Directorate of I.Tax (Organisation and Management Services) from Sept. 1989.

1990
- Gift tax Bill introduced on 31.5.1990.

1991
- Interest Tax Act, 1974 revived.
- Directorate of I.Tax(Systems) started reporting directly to Board.

1992
- Rs. 1400 Presumptive Taxation scheme introduced as a measure to widen tax base.
- The post of Director General of Income-tax (Management Systems) was abolished.

1993
- 40 additional posts of Commissioner of Income-tax (Appeals) created.
- Authority for Advance Rulings set up.
- A comprehensive phased cadre review for Group B, C and D initiated.

1994
- 2068 additional posts in Group B, C and D sanctioned.
- New PAN introduced.
- Regional Computer Centres (RCCs) were set up in Chennai, Delhi and Mumbai.

1995
- New procedure for search assessment introduced.
- 50 years of training commemorated and “Seminar Twenty Five” introduced by National Academy of Direct Taxes.

1996
- 77 posts of Commissioners of Income-tax created.
- Infrastructure for operational needs strengthened.
- Study report on 4th cadre review of Group ‘A’ officers (IRS) of the Department prepared by Directorate of Income Tax (Organisation and Management Services).

1997
- Rates of Income-tax reduced significantly.
- Legal measures to widen tax base on certain economic indicators introduced in selected cities.
- Presumptive tax scheme discontinued.
- Voluntary Disclosure Scheme 1997 introduced.
- Minimum Alternate Tax introduced.
- National Computer Centre (NCC) was set up in Delhi.

1998
- Sec. 260A introduced enabling direct appeals to High Court.
- 1/6 Scheme & penalty for non-filing of return introduced to widen tax base.
- Kar Vivad Samadhan Scheme 1998 introduced.
- Silver Jubilee of Regional Training Institutes celebrated.
- Designation of Asstt. Commissioner (Senior Time Scale) changed to Dy. Commissioner and that of Dy. Commissioner (Junior Administrative Grade) to Joint Commissioner.

1999
- Furnishing details of bank account and credit cards in the prescribed form made mandatory for refund purpose.
- Prima-facie adjustments to return done away with; acknowledgments to serve as intimations.
- Samman Scheme introduced in 1999 to honour deserving tax payers.

2000
- The process of implementation of restructuring of the Department commenced to increase efficiency and to deal with increased workload.
- Total sanctioned work force reduced from 61,031 to 58,315.
- Certain rationalisation measures at structural levels introduced.
- Interest-tax Act terminated with effect from 1-4-2000.

2001
- The restructuring of the Department resulted in reducing the stagnation at all levels and large number of personnel were promoted in various grades.
- Jurisdiction pattern was revamped.
- New posts were created at the level of DGIT/DIT in the areas of Research, International Taxation and Infrastructure.

2002
- Computerised processing of returns all over the country introduced.
- Kelkar Committee Report, inter alia, recommended :-
  i. Outsourcing of non-core functions of the department;
  ii. Reduction in exemptions, deductions, reliefs, rebates etc.
Chapter - 2

MINISTRY OF FINANCE

1.1 The Ministry of Finance is responsible for the administration of the finances of the Central Government. It is concerned with all economic and financial matters affecting the country as a whole, including mobilisation of resources, regulation of expenditure of the Central Government and the transfer of resources to the States. To meet the needs of the times, the Ministry has been re-organised periodically.

2. Reorganisation of Ministry of Finance since 1960

2.1 Briefly, the restructuring which has taken place since 1960 is as under:-

2.2 During early sixties, Ministry of Finance comprised of three Departments, each under the control of a full fledged Secretary:

i. Department of Revenue.
ii. Department of Expenditure.
iii. Department of Economic Affairs.

2.3 The Department of Revenue used to function under the control of one Secretary, a senior Member and three Members of the Central Board of Revenue. A senior Member and the other three Members of the Board were ex-officio Joint Secretaries to the Government of India. The Central Board of Revenue was involved with formulation and implementation of policies and laws relating to the assessment and collection of direct and indirect taxes.

2.4 The Department of Expenditure comprised of the following divisions:

i. Establishment Division.
ii. Civil Expenditure Division.
iii. Defence Expenditure Division and
iv. Economic Division.

2.5 Department of Economic Affairs used to consist of the following six divisions:

i. Budget Division
ii. Internal Finance Division.
iii. Planning Division.
iv. External Finance and Foreign Aid Division.
v. Economic Division.
vi. Insurance Division.

2.6 During 1963-64, besides the above three departments, a fourth viz. the Coordination Department was also set up. This department was also placed under the overall control of a Secretary. The Department of Revenue and Company Law as well as Department of Expenditure were under the control of a common Secretary.

2.7 On 18th November, 1964, Ministry of Finance was again reorganised into five departments as under:-
i. Department of Revenue.
ii. Department of Expenditure.
iii. Department of Economic Affairs.
iv. Department of Company Affairs and Insurance.
v. Coordination Department.

2.8 Thus, a separate Department of Company Affairs and Insurance was brought into existence. This was abolished on 24th January, 1966, when the work relating to insurance was transferred to the Department of Revenue and that of Company Affairs was transferred to the new Department of Company Affairs created in the Ministry of Law. The Bureau of Public Enterprises was transferred to the Cabinet Secretariat. The Bureau of Public Enterprise was again transferred to Ministry of Finance in June, 1966 and the Finance Ministry continued to comprise of four departments viz. Department of Economic Affairs, Revenue and Insurance, Expenditure and Coordination. On 13th June, 1967, the Department of Coordination was merged with the Department of Expenditure. In January, 1968, the designations of the three Secretaries of the Ministry of Finance were determined as Finance Secretary, Secretary Expenditure and Secretary Department of Revenue and Insurance.

2.9 During 1969-70, again, there was reorganisation with the creation of a new department designated as Department of Banking, while the other three departments viz. Revenue and Insurance, Expenditure and Economic Affairs continued to be headed by a full fledged Secretary. This position continued until 1974-75, when the Department of Insurance was merged with the Department of Economic Affairs and that of Banking with the Department of Revenue. Later, in 1977-78, Department of Banking was also merged with the Department of Economic Affairs and this position continues even at present.

2.10 At present, the Ministry comprises four departments namely,

i. Department of Company Affairs.
ii. Department of Economic Affairs.
iii. Department of Expenditure.
iv. Department of Revenue.

3. Department of Company Affairs

3.1 Introduction: The Department of Company Affairs mainly administers the Companies Act, 1956 and the Monopolies and Restrictive Trade Practices Act, 1969. Besides it also administers the following Acts:-

i. The Chartered Accountants Act, 1949
ii. The Cost and Works Accountants Act, 1959
iii. The Company Secretaries Act, 1980
iv. The Partnership Act, 1932
v. The Societies Registration Act, 1960
vi. The Companies (Donation to National Fund) Act, 1951
3.2 Organisational setup : The Department has a three tier organisational set-up, namely, the Secretariat at New Delhi, Regional Directors at Mumbai, Kolkata, Chennai and Kanpur and Registrars of Companies in States and Union Territories and Official Liquidators, attached to the High Courts functioning in the country. The setup at the Headquarters includes the Company Law Board headed by a Chairman with the Principal Bench at New Delhi.

3.3 Company Law Board : The Central Government constituted an independent Company Law Board vide Notification Sl. No. 364 dated the 31st May, 1991. The Board is a quasi-judicial body which exercises some of the judicial and quasi-judicial powers which were earlier being exercised by the High Court or the Central Government. The Board is not subject to the control of the Central Government and has the powers to regulate its own procedures and acts in its own discretion. The Board has its Principal Bench at Delhi, an additional Principal Bench for southern states at Chennai and four Regional Benches located at Delhi, Mumbai, Kolkata and Chennai, respectively.

3.4 The Monopolies and Restrictive Trade Practices Commission : An important organ of the Department of Company Affairs is the Monopolies and Restrictive Trade Practices Commission (MRTP Commission), a quasi-judicial body. The MRTP commission established under Section 5 of the Monopolies and Restrictive Trade Practices Act, 1969, discharges functions as per the provisions of the Act.

4. Department of Economic Affairs

4.1 The Department of Economic Affairs (DEA) is the nodal agency of the Union Government to formulate and monitor country’s economic policies and programmes having a bearing on internal and external aspects of economic management. One of the principal responsibilities of this department is the preparation of the Union Budget every year (excluding the Railway Budget). Other main functions include:-

i. Formulation and monitoring of economic policies at the macro level, inter alia, relating to the functioning of Indian banking industry, insurance agencies and capital market including stock exchanges.
ii. Raising of external resources through Official Development Assistance (multilateral and bilateral) and commercial borrowings abroad, foreign investment, husbanding of foreign exchange resources including balance of payments.
iii. Printing of bank notes and manufacturing of coins of various denominations, postal stationery and stamps, etc.

4.2 The various divisions of this department are:-

i. Economic Division
ii. Banking Division
iii. Insurance Division
iv. Budget Division
v. External Commercial Borrowings (ECB) and Capital Markets (CM) Division
vi. External Finance Division
vii. Currency and Coinage Division
viii. Administration Division.

5. **Department of Expenditure**

5.1 The Department of Expenditure is concerned with expenditure related financial policies of the Central Government. These involve formulation and interpretation of financial rules and regulations, delegation of financial powers, financial sanctions on issues not covered by delegated powers, review of staffing of government establishments, general principles of government accounting, administration of Central Treasury Rules, matters relating to state finance, plan budget, planning and development finance, capital restructuring of public sector undertakings, etc.

5.2 The following are the various divisions of this department. These handle different subjects:-

i. Establishment Division
ii. Administration Wing
iii. National Institute of Financial Management
iv. Miscellaneous Departments Branch
v. Pay Research Unit
vi. Staff Inspection Unit
vii. Plan Finance I
viii. Plan Finance II
ix. Central Pension Accounting Office
x. Controller General of Accounts
xi. Finance Commission Division
xii. Cost Account Branch

6. **Department of Revenue**

6.1 The Department of Revenue exercises control in respect of revenue matters relating to direct and indirect taxes falling in the domain of the Union. The department is also entrusted with the administration, enforcement, control of regulatory mechanisms provided in the enactments concerning central sales tax, stamp duties and other fiscal statutes. Control over production and disposal of opium and its products is also vested in the department.

6.2 Tax policies are formulated in order to mobilise financial resources for the nation, achieve sustained growth of the economy and achieve macro-economic stability and to promote social welfare by providing fiscal incentives for investments in social sector.

6.3 The Department functions through the following field/attached/subordinate Offices supervised by the Head Quarters Administration :-

i. Integrated Finance Division
ii. Central Board of Direct Taxes (CBDT)
iii. Central Board of Excise and Customs (CBEC)
iv. Central Economic Intelligence Bureau (CEIB)
v. Enforcement Directorate (ED)
vi. Narcotics Control Bureau (NCB)
vii. Central Bureau of Narcotics (CBN)
viii. Chief Controller of Factories (CCF)
ix. Appellate Tribunal for Forfeited Property (ATFP)
x. Settlement Commission (Income Tax and Wealth Tax)
xi. Customs & Central Excise (Settlement Commission)

**7. Integrated Finance Division**

7.1 As per the scheme of the Integrated Finance, the Financial Adviser is responsible both to the administrative Ministry and to the Ministry of Finance (Department of Expenditure). The Financial Adviser assists the Department in Budget formulation, scrutiny of projects and programme for approval by the Ministry of Finance. Close association of the Integrated Finance in formulation and implementation of all proposals enables the Departments to achieve their targets. The Financial Adviser is also responsible for preparation of the Ministry's performance Budget and the monitoring of progress of schemes.

7.2 The Integrated Finance Division of the Department of Revenue is headed by a Joint Secretary and Financial Advisor who is assisted by Director (Finance-DT) and Director (Finance-E&C) and Under Secretaries/Desk Officers. There are six Units of the Integrated Finance Division:-

i. IFU (B&A) - DT
ii. IFU (B&A) - EC
iii. IFU - III - DT All financial proposals relating to the Income Tax Department.
iv. IFU - III - EC
v. IFU - III (Revenue Hqrs.)
vi. IWSU

7.3 The Integrated Finance Unit (Budget & Accounts) DT deals with the following subjects:-

i. Scrutiny of Monthly Expenditure Statement received from various Heads of Departments and Control Expenditure.
ii. Scrutiny of consolidated Monthly Expenditure Statement received from Principal Chief Controller of Accounts (CBDT).
iii. Appropriation of accounts and final grants figures and Inspection Reports in respect of Income-Tax Grants.
iv. Budget Proposals of Income Tax Grant.
v. Consolidation of Accepted Budget Estimates in respect of Income Tax Grant.
vi. Additional Requirements of funds, Supplementary Grant and Re-appropriation of funds.

vii. Distribution of cost of collection against various Direct Taxes.
viii. Circle-wise Distribution of Budget Provisions after these have been approved by the Parliament.
ix. Miscellaneous (Accounts and Budget).
x. References relating to House Building Advance received from field formations in Income Tax Department.
xi. Loans and Advances in respect of Cycle/Scooter/Car/Fan etc. relating to Income-Tax Department.
 xii. Reports and Returns pertaining to above subjects.
 xiii. Audit Paras and PAC matters
xiv. Standing Committee

7.4 IWSU (Revenue) is concerned with the subjects like work measurement studies, method studies, O&M functions etc. of the Department of Revenue and its various agencies including CBTD.

8. Central Board of Direct Taxes

8.1 The Central Board of Direct Taxes (CBDT) constitutes the apex body for the administration of laws relating to direct taxes. The Board also advises the Government on policy matters. The CBDT was created under the Central Board of Revenue Act, 1963 (54 of 1963) with effect from 1st January, 1964. Prior to this date, the Central Board of Revenue was looking after the administration of both direct and indirect taxes.

8.2 The CBDT forms part of the secretariat of the Ministry of Finance. The Chairman and the six Members of the Board are ex-officio Special Secretary and Additional Secretaries to the Government of India in the Ministry of Finance.

8.3 The composition of the CBDT is as under:-

i. Chairman
ii. Member (Income-tax)
iii. Member (Investigation)
iv. Member (Widening of Tax Base and Judicial Work)
v. Member (Legislation)
vi. Member (Personnel)
vii. Member (Revenue and Audit)

8.4 The allocation of work, amongst the Chairman and Members of the CBDT is decided from time to time on the basis of rules of business. The current allocation of work is detailed in the Administrative Handbook issued every year by the Director of Income-tax (RSP & PR).

8.5 The main functions of various sections in the CBDT are indicated in the table below :-

<table>
<thead>
<tr>
<th>Name of Section</th>
<th>Functions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Ad. VI</td>
<td>Cadre control functions in respect of gazetted officers of Income-tax department relating to pay, seniority, D.P.C.s, &amp;</td>
</tr>
<tr>
<td></td>
<td>Description</td>
</tr>
<tr>
<td>---</td>
<td>-------------</td>
</tr>
<tr>
<td>promotion, deputation, transfer &amp; posting, recruitment, foreign training and resignation.</td>
<td></td>
</tr>
<tr>
<td>2. Ad. VI (A)</td>
<td>Establishment functions of gazetted officers of the Income-tax department relating to pension, conduct rules, medical attendance rules, advances, leave matters, appointment and recruitment rules in computer cadres.</td>
</tr>
<tr>
<td>3. Ad. VII</td>
<td>Establishment functions of Income-tax department relating to rules of continuation of posts, creation of new charges, work study, reservation, administration of attached and subordinate offices of CBDT, compassionate appointment, inter-charge appointment and recruitment rules of non-gazetted staff.</td>
</tr>
<tr>
<td>7. IT (A-I)</td>
<td>Administration of the Income-tax Act relating to exemptions, salaries, income from other sources, deductions, reliefs and rebates, jurisdiction, opening of a new Income-tax office, Interest tax Act etc.</td>
</tr>
<tr>
<td>9. IT (Judicial)</td>
<td>Administration of the Income-tax Act relating to appeals and revision, writ petitions, appointment of standing counsels, special counsels and SLP matters.</td>
</tr>
<tr>
<td>10. IT (Budget)</td>
<td>Allocation and collection of budget, administration of the provisions of I.T. Act relating to tax deduction at source and measures for collection of arrears demand and write off.</td>
</tr>
<tr>
<td>11. Income-tax Coordination</td>
<td>Providing secretarial service for meetings of Board, organizing CCITs conference, monitoring of recovery of arrears in big arrears cases and functioning as focal point for issue of circulars and instructions of the CBDT.</td>
</tr>
<tr>
<td>14. T.P.L. Section</td>
<td>All matters pertaining to tax policy, legislation and annual Finance Act and related rules.</td>
</tr>
<tr>
<td>15. I.T. (Inv.-I)</td>
<td>Investigation matters relating to policy matters for curbing tax evasion, Survey and CIB.</td>
</tr>
<tr>
<td>16. I.T. (Inv. - II)</td>
<td>Investigation of all matters relating to investigation in the Income-tax department relating to search and seizure and monitoring the work of DGIT (Investigation)</td>
</tr>
<tr>
<td>17. I.T. (Inv. - III)</td>
<td>Matters pertaining to reward to informants, VDIS, penalties, prosecution and review of work of central charges.</td>
</tr>
<tr>
<td>18. A &amp; PAC - I &amp; A &amp; PAC - II</td>
<td>Matters relating to internal and revenue audit matters and reference from C &amp; AG of India, draft audit paras and PAC matters.</td>
</tr>
<tr>
<td>19. Foreign Tax &amp; Tax Research Division</td>
<td>All matters relating to tax treaties with other countries, tax liability of non-residents foreigners and references relating to obtaining information in respect of dealings of residents with non-residents.</td>
</tr>
<tr>
<td>20. Headquarters and Grievances Cell</td>
<td>Work relating to grievances in the Income-tax department and headquarters functions of the Chairman, CBDT.</td>
</tr>
</tbody>
</table>

9. **Attached offices of the CBDT**

9.1 The following are the attached Offices of the CBDT:-

i. Director General of Income-tax (Administration), New Delhi.
ii. Director General of Income-tax (Vigilance), New Delhi.
iii. Director General of Income-tax (Systems), New Delhi.
iv. Director General of Income-tax (Training), Nagpur.
v. Director General of Income-tax (Exemptions), Calcutta.

9.2 Chief Commissioners of Income-tax are stationed at different locations all over the country. They are in-charge of supervision, control and administration of their respective Regions. Also, Director Generals of Income-tax (Investigation) stationed in different parts of the country are overall in-charge of the investigation machinery in respect of their Regions for curbing tax evasion and unearthing 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 respective jurisdictions. There is also a first appellate machinery comprising of Commissioners of Income-tax (Appeals) who perform the work of disposal of appeals against the orders of the Assessing Officers.
Chapter - 3

ATTACHED OFFICES OF THE CENTRAL BOARD OF DIRECT TAXES

1 Positioning of various Director Generals and Directorates of Income Tax under the Central Board of Direct Taxes other than Director Generals of Income Tax (Investigation), (Exemption), (Research) and (International Taxation)

1.1 With passage of time, whereas there has been increase in revenue from direct taxes, there is also an increase and change in composition of the department to cope up with work in every sphere. The first Directorate of Inspection (Income Tax) was created in 1940 by the Central Board of Revenue. Now there are as many as 9 Directorates as attached offices of CBDT to play a vital role by developing a positive liaison between the field formations and the Central Board of Direct Taxes. “Annexure” shows the set up in the Income Tax Department and positioning of various Directorates and Director Generals of Income Tax under C.B.D.T.

1.2 The following Directors General of Income Tax are directly under the administrative control of the Central Board of Direct Taxes :-

i. Director General of Income Tax (Administration)
ii. Director General of Income Tax (Systems)
iii. Director General of Income Tax (Vigilance)
iv. Director General of Income Tax (Training)

1.3 Various Directorates, which are headed by Directors of Income Tax, have been placed under the Director Generals of Income Tax and report through them to the Central Board of Direct Taxes :

A. The Director General of Income Tax (Administration) supervises the functioning of the following Directorates :-

i. Directorate of Income Tax (Research, Statistics, Publications & Public Relations)
ii. Directorate of Income Tax (Inspection & Examination)
iii. Directorate of Income Tax (Audit)
iv. Directorate of Income Tax (Recovery)

B. The Director General of Income Tax (Systems) exercises supervision and control over the following Directorates:-

i. Directorate of Income Tax (Systems)
ii. Directorate of Income Tax (Organisation & Management Services)
iii. Directorate of Income Tax (Infrastructure)

C. The Director General of Income Tax (Vigilance) is the head of the following four regional Directorates of Income Tax (Vigilance):-

i. Directorate of Income Tax (Vigilance) (North), Delhi
ii. Directorate of Income Tax (Vigilance) (South), Chennai
ii. Directorate of Income Tax (Vigilance) (East), Kolkata
iv. Directorate of Income Tax (Vigilance) (West), Mumbai

D. The Director General of Income Tax (Training), NADT heads the National Academy of Direct Taxes at Nagpur. The Regional Training Institutes (RTIs) and the Ministerial Staff Training Units (MSTUs) also function under the DGIT (Training).

2 Functions of Director General of Income Tax (Administration)

2.1 Supervision and control over the work in the following Directorates:-

i. Directorate of Income Tax (Inspection & Examination)
ii. Directorate of Income Tax (Audit).
iii. Directorate of Income Tax (RSP&PR)
iv. Directorate of Income Tax (Recovery)

2.2 Administrative Functions

The DGIT (Admn.) performs the following administrative functions:-

i. He transfers and posts “Group A” officers upto the level of Addl./Joint DIT within the above mentioned Directorates.

ii. He acts as cadre controlling authority in respect of Group ‘B’ officers as also the staff allocated to the above Directorates and DGIT (Admn.).

iii. He handles vigilance and disciplinary matters of the gazetted officers working under his Administrative control. The relevant files are to be put up to the DGIT(Admn.) for appropriate orders through the DIT concerned.

iv. He writes the confidential reports of the DITs working in his charge in addition to officers working directly under him.

v. He reviews the confidential reports of the officers written by the Director of Income Tax. He obtains reports from the Directors of Income Tax concerned and takes further necessary action including communication of adverse remarks. The Headquarters office of the DGIT(Admn.) would deals with the representations against adverse remarks and submit the relevant file to the DGIT(Admn.) through the DIT concerned. The DIT concerned is required to forward two copies of the duly completed annual confidential reports of all the officers working under him to the DGIT(Admn.), who, after keeping one copy for his record, passes on the other copy to the Board.

vi. He scrutinises immovable property returns submitted by the officers.

2.3 Budgeting and expenditure control to be exercised through DGIT (Admn.)

All financial sanctions shall be issued by the DGIT(Admn.) or the officers authorised by him, under the relevant rules. Residuary financial powers and budgetary control in respect of the Directorates specified above will vest with the DGIT(Admn.).

2.4 Other functions

i. DGIT(Admn.) will keep track of important points arising from inspection reports commented upon by the DIT(I&E), DGIT(Admn.) will guide the DIT(I&E) on issuing
instructions regarding points to be looked into by the Inspecting Officers. He will ensure that remedial action based on the inspection reports of the CIT/Addl.CIT/JCIT are taken by the field officers in time and further that where general instructions need to be issued by the Directorate or the Board such instructions get issued in time.

ii. DGIT(Admn.) will coordinate and monitor the follow up action in cases of audit objections which give rise to issues likely to arise in other charges or which require active involvement of more than one CIT. He will ensure that suitable instructions are issued to the field. Wherever an amendment of law or procedure is considered necessary, he will get the matter examined in the Board for further appropriate action.

iii. DGIT(Admn.) will look into all specific audit paras selected for oral reply and be in a position to assist the Board effectively.

iv. DGIT(Admn.) will scrutinise the printing and publication programmes of the DIT(RSP&PR) and monitor their successful implementation.

v. DGIT(Admn.) will look into the bottlenecks in actual distribution of circulars, instructions, books, brochures etc., and ensure that these publications reach the persons for whom they are intended, namely the assessing and collection authorities in the field.

vi. At the end of the year, the DGIT(Admn.) will obtain an annual report of the performance of each DIT under him and send one copy each thereof with his comments to the Chairman, CBDT or the functional members concerned.

vii. DGIT(Admn.) shall coordinate the activities and streamline the working of the different Directorates functioning under his control.

3 Functions of Director General of Income Tax (Systems)

DGIT (Systems) performs the following functions:

i. He supervises and controls the work in the following Directorates:
   (a) Directorate of Income-tax (Systems)
   (b) Directorate of Income-tax (Organisation & Management Services)
   (c) Directorate of Income-tax (Infrastructure)

ii. He acts as cadre controlling authority in respect of Group ‘B’ officers as also the staff allocated to the above Directorates and his own office.

iii. He handles the vigilance and disciplinary matters of the gazetted officers working under his administrative control. The relevant files will be put up to the DGIT (Systems) for appropriate orders through the DIT concerned.

iv. He writes the confidential reports of the DITs working in his charge, in addition to officers working directly under him.

v. He reviews the confidential reports of the officers written by the Director of Income Tax. The DGIT (Systems) obtains reports from the Directors of Income-tax concerned and takes further necessary action including communication of adverse remarks. The headquarters office of the DGIT (Systems) would deal with the representations against adverse remarks and submit the relevant file to the DGIT (Systems) through the DIT concerned. The DIT concerned will forward two copies of the duly completed annual confidential reports of all the officers working under him to the DGIT (Systems), who, after keeping one copy for his record, will pass on the other copy to the Board.
vi. He scrutinises immovable property returns submitted by the officers.

vii. At the end of the year, he will obtain an annual report of the performance of each DIT under him and send one copy each thereof with his comments to the Chairman, CBDT or the functional Member concerned.

viii. He shall coordinate the activities and streamline the working of the different Directorates functioning under his control.

ix. All financial sanctions under the relevant rules shall be issued by him, or the officer(s) authorised by him. The residuary financial powers and budgetary control in respect of the Directorates specified above will vest with the DGIT (Systems).

4 Functions of Director General of Income Tax (Vigilance)

4.1 The Director General of Income-tax (Vigilance) is the Chief Vigilance Officer of the Income-tax department. He is appointed with the concurrence of the Central Vigilance Commission, and functions directly under the Central Board of Direct Taxes. He reports to Member (Personnel) and Chairman, CBDT.

4.2 Some of his important functions are :-

A. Administrative functions
   i. Supervision and control over the work of the different Directorates of Income Tax (Vigilance).
   ii. Vigilance clearance for Group ‘A’ Officers.
   iii. In respect of Group ‘A’ level officers, finalisation of the Agreed List, the list of officers of doubtful integrity and the list of officers whose work would be subjected to vigilance inspection.
   iv. Maintenance of CVO’s registers for Group ‘A’ officers.
   v. Preparation and furnishing of reports to CBDT/CVC/Ministries.
   vi. Framing of norms and issuing guidelines for vigilance functions of the Department.
   vii. Drawing up the annual action plan for vigilance work for various functionaries of the department including DGIT (Vig.) himself, DITs (Vig.), CCITs and DGITs.

B. Technical functions
   i. Dealing with complaints.
   ii. Vigilance Inspection.
   iii. Action on self-contained report.
   iv. Disciplinary proceedings.
   v. Actions in respect of cases processed/investigated by the CBI.
   vi. References to CVC.
   vii. References to UPSC.
   viii. References to DOP&T/Ministry of Law/Other Departments.
   ix. Scrutiny of immovable property returns.
x. Coordination with CBI and CVC in respect of complaints against officers of the department.

C. Miscellaneous

i. DGIT (Vig.) acts as cadre controlling authority in respect of Group ‘B’ officers as also the staff allocated to the regional directorates and DGIT (Vigilance).

ii. He will handle the vigilance and disciplinary matters of the gazetted officers working under his administrative control.

iii. He will initiate the confidential reports of the DITs working in his charge in addition to officers working directly under him.

iv. He will review the confidential reports of the officers in the Directorate written by the Director of Income Tax. He will obtain reports from the Directors of Income-tax concerned and take further necessary action including communication of adverse remarks. The headquarters office of the DGIT (Vigilance) would deal with the representations against adverse remarks and submit the relevant file to the DGIT (Vigilance) through the DIT concerned. The latter will forward two copies of the duly completed annual confidential reports of all the officers working under him to the DGIT (Vigilance) who, after keeping one copy for his record, will pass on the other copy to the Board.

v. DGIT (Vigilance) shall coordinate the activities and streamline the working of the different directorates functioning under his control.

5 Functions of Director General of Income Tax (Training), National Academy of Direct Taxes (NADT)

5.1 The Income Tax Department has an elaborate organisation for the training of its officials - both those who are newly recruited as well as those already in service. The apex body is the National Academy of Direct Taxes (N.A.D.T) at Nagpur. This is headed by the Director General of Income Tax (Training). He is assisted by an Additional Director General, Addl./Joint Directors and Deputy/Assistant Directors.

5.2 The DGIT(Training) is the training coordinator for the Income-tax department. He has the overall responsibility of planning, organising and conducting the induction training courses for the probationers as well as organizing in-service training programmes for senior officers of the Department.

5.3 The DGIT(Training) supervises the functioning of Regional Training Institutes (RTIs), situated at Bangalore, Mumbai, Kolkata, Lucknow and Hazaribagh. These institutes impart training to various cadres within their jurisdiction and supervise the functioning of Ministerial Staff Training Units (MSTUs) under their control.

5.4 Technical functions of DGIT (Training)

i. Planning, designing and conducting the induction/foundational training course for the officers of IRS and of other services who are selected through UPSC.

ii. Planning, designing and conducting in-service training courses both at NADT and the RTIs.
iii. Nominating various officers for different training courses conducted in either NADT or in the RTIs.

iv. Conducting research for identification of the new training needs of personnel in the Department and also on the efficacy of the training being given to probationers.

v. Preparation of course materials, background papers etc for the courses to be conducted from time to time on the basis of research studies.

vi. Control, organisation and development of the NADT library.

vii. Coordination of international courses on direct taxes conducted in India.

viii. Coordination between the IT Department and the Department of Personnel in framing the training policy for departmental personnel.

ix. Organising paid courses for other Indian and foreign organisations.

x. Design and conduct of specialized courses abroad on direct taxes for developing countries.

5.5 Miscellaneous functions

i. The DGIT(Training) acts as the cadre controlling authority in respect of Group ‘C’ employees under his administrative control (except the staff on deputation from CCIT, Nagpur).

ii. He handles the vigilance and disciplinary matters of both gazetted and non-gazetted officers working under his administrative control.

iii. The CCIT of the region, in which the NADT or RTI or MSTU, as the case may be, is located, would allocate a specified number of Group B officers as also all categories of staff to each one of these institutes according to their sanctioned strength.

iv. All references from the Directorate General of Income Tax (Training) to the Board, whether technical or otherwise, would be made through DGIT(Training) except in respect of items specially specified by the Board.

v. Responsibility of keeping the CBDT informed of all the developments in the NADT, RTIs and MSTUs.

5.6 Composition and functions of the Regional Training Institutes

i. RTIs will be headed by a Director/Commissioner of Income Tax. He will be assisted by Addl./Joint Director(s) and four Deputy/Assistant Directors in addition to the specified staff.

ii. The main functions of the RTIs are to identify the training needs of Group B, C & D officials. They are responsible for planning, designing and mounting of all in-service training courses at RTIs and at the MSTUs functioning under them. The RTIs also conduct some training courses for IRS officers and some specialised courses for various departments of the Govt. of India and Public Sector Undertakings. They supervise and control the work of MSTUs coming under their respective jurisdictions. These units cater to the training needs of Group C and D officials.

6 Composition and functions of Directorate of Income Tax (RSP&PR)

The functions of this Directorate, which is headed by a DIT, are as under :-
6.1 Printing and publishing wing

i. It is responsible for evolving a systematic programme for bringing out up-to-date bulletins of technical and administrative nature and monographs for use by departmental functionaries and is responsible for supplying these to the officials in the field offices.

ii. It is also responsible for printing and supplying of forms and registers, statutory and non-statutory, including refund order books- both MICR & Non-MICR.

6.2 Publicity and public relations wing

i. This wing brings out updated version of the taxpayers’ information booklets.

ii. It prepares and issues advertisements in national dailies in English, Hindi and regional languages.

iii. It prepares and broadcasts radio spots, TV quickies and films on subjects relating to income-tax.

iv. It is involved in conducting programmes on TV and AIR with constant liaison with senior officers of these mass media agencies.

v. It compiles, prints and distributes the annual administrative handbook.

vi. It compiles, prints and distributes the pocket size telephone directory.

vii. It prepares and releases advertisements in the web sites through the Internet.

viii. It coordinates outdoor publicity by way of display on hoardings, bill-boards on buses and release of slides in cinemas.

ix. It prepares and releases publicity materials in the form of posters, pamphlets, laminated wall-hangers, caps, tee-shirts, stickers etc.

x. It maintains and disseminates information through the web-site of the Department.

6.3 Research and statistics wing

i. It compiles and analyses the annual performance statistics based on monthly progress reports and allied data sent by field offices.

ii. It compiles and presents economic statistics.

iii. It coordinates the computer based management information system to help policy planning. This facility is also being extended to other Directorates in order to increase computerisation of their work.

6.4 Official language policy wing

i. Implementation of the Official Language Policy of the Government in the Department.

ii. Inspection of the field offices of the Department to monitor the progressive use of Hindi in official work.

iii. Cadre Controlling Authority for recruitment, promotion etc. of the personnel working in the Official Language Wing of the Income-tax department.

7 Composition and functions of Directorate of Income Tax (Inspection & Examination)
The Directorate of Income Tax(I&E) was created as an attached office of the Board in 1940, under a Director of Inspection. Previously, coordination of audit work also formed part of this Directorate. This was separated in 1982.

7.1 The functions of Directorate of Income Tax (I&E) are as under :-

A. Inspection wing
   i. To lay down general guidelines for inspections by CCITs, CITs, Addl./Jt. CITs.
   ii. To obtain inspection programmes from CITs, CCITs, DITs, DGITs and to monitor progress of inspection.
   iii. To examine and review the reports received and to provide feedback to field formations on quality of assessments and inspections determined on the basis of a study of inspection records.
   iv. To report periodically to the Board on the findings emerging from the inspection review.
   v. To bring out an annual review of inspection.

B. Examination wing
   To conduct departmental examinations for :
   i. Asstt. CIT(Probationers) recruited by the UPSC.
   ii. Income Tax Officers (Group B).
   iii. Income Tax Inspectors.
   iv. Ministerial Staff.
   v. Group D Employees.

7.2 Besides these, this wing is entrusted with other functions and responsibilities such as review, amendment and interpretation of the rules and syllabi of the various examinations, creation and abolition of centres for various departmental examinations. The directorate also performs all other related work.

8 Composition and functions of Directorate of Income Tax (Audit) -

The functions of the Directorate of Income-tax (Audit), which is headed by a DIT, are as under :-

i. To control and review Internal Audit functions.
ii. To issue general instructions to field officers regarding Internal Audit and Revenue Audit.
iii. To inspect the work of the audit wing of the various CIT charges.
iv. To organise collection and feedback of information regarding critical areas where mistakes have been detected by Revenue Audit and Internal Audit.
v. To bring out manual, bulletins, circulars etc., for the purpose of Internal Audit.
vi. To prepare annual Internal Audit Report.
vii. To ensure expeditious disposal and settlement of Revenue Audit Objections.
viii. To collect material and prepare briefs for the Board in respect of draft paras to be
discussed at the PAC meeting and also to assist the Board on other PAC matters.
ix. To collect and compile statistical data for inclusion in the C&AG’s Reports, Annual
Reports of the M/o Finance and any other data specifically called for by the Board.

9 Composition and functions of Directorate of Income Tax (Recovery)

The functions of this Directorate, which is headed by a DIT, are enumerated below:-

i. Collection, compilation and collation of data relating to recovery of tax arrears of Income
   Tax and Wealth Tax involving demand of Rs. 1 crore and above (one lakh and above in case of
   Film Dossiers) from all CCIT/DGIT(Inv.) charges throughout the country.
ii. Study of the dossiers received from the CCIT/DGIT(Inv.) charges, monitoring the
    work of collection/reduction of arrear demand, preparation of detailed reviews after analyzing the
    factual and legal complexities in cases and offering comments and suggestions for further action.
iii. Preparation of Quarterly Report of Analysis of Dossier of Rs. 25 crore and above
    for monitoring of high demand cases by the CBDT.
iv. Inspection of field offices for speeding up of collection/reduction of tax arrear.
v. Compilation and analysis of statistical data and furnishing material to the Board
   for replies to various Parliament Questions.
vi. Processing of write off, partial write off and scaling down of arrear demand
    proposals received from CCIT charges.
vii. Processing of BIFR/AAIFR cases in the terms of granting Reliefs/concessions under the
    IT Act, to the sick companies in the process of rehabilitation. This includes:-
   b. Verifying the genuineness of the claims of the “sick” industrial company through the
      A.O.;
c. Examining the case for approval from CBDT to reliefs u/s 19(2) of Sick Industrial
   Companies (Special Provision) Act, 1985 (SICA) and communicating to the field formations the
   final order of the BIFR in cases where relief has been granted under the Income Tax Act;
d. Attending hearings before BIFR & filing appeals at AAIFR/High Court etc. as need
   arises;
e. Coordinating and processing for getting consent of BIFR for recovery u/s 22 of SICA, 1985.
i. Assisting the CBDT in policy formulation in recovery/BIFR related matters.

10 Composition and functions of Directorate of Income Tax (Systems)

This Directorate, which is headed by a DIT, was created in 1981 to coordinate, at the
apex level, all activities relating to introduction of computerisation in the Income-tax department
and to perform the following functions :-

10.1 Software development

i. Conduct of feasibility and systems study to identify areas suitable for
   computerisation.
ii. Development, testing and documentation of application software packages.
iii. Implementation of software packages at various computer centres of the department including on-the-job training and monitoring the progress of implementation.

10.2 Hardware installations
i. Conduct of bench-mark tests for selection of appropriate computer hardware for various users of the Department and finalisation of terms and conditions for purchase with the approval of appropriate authorities.
ii. Selection of sites for installation of computer hardware, preparation of sites with the help of the appropriate Govt. agency, installation of computer systems, conducting acceptance tests and making the system operational.
iii. Maintenance of computer hardware through appropriate agencies and finalisation of terms and conditions of the annual maintenance contract which may be taken up centrally and/or in decentralised manner through CCIT of the region, concerned.
iv. Monitoring of the performance of installed computer hardware and periodic evaluation of the needs of additional hardware.

10.3 Training and coordination
i. Identification of training requirements of the Department in the field of computers.
ii. Conduct of various courses at different computer centres of the Department to build up in-house expertise in the field of computers at various operational levels.
iii. Coordination of all activities relating to the smooth functioning of all computer centres of the Department.
iv. Evaluation of the requirements of technical manpower to man the computer centres of the Department and preparation of suitable recruitment rules for the appointment of this manpower from within and outside the Department.

10.4 National Computer Centre
i. Planning and co-ordination of all activities relating to setting up and functioning of the National Computer Centre.
ii. Maintenance of the national databases pertaining to departmental application softwares.
iii. Ensuring security of the national databases.

10.5 Research and development
Undertaking of special projects to enhance the speed of work flows in the Department for ensuring better taxpayer services and tax compliance.

11 Composition and functions of Directorate of Income Tax (Organisation & Management Services)

11.1 The Directorate of Income Tax (O&M Services), which is headed by a DIT, came into existence in the year 1972 on the recommendations of the Direct Taxes Enquiry Committee
(Wanchoo Committee). It started functioning in April 1973. This Directorate is an attached office of the Board and functions as a kind of an internal management consultant.

11.2 The original charter of functions of this Directorate are :-

i. Carrying out review of the procedures and systems of work
ii. Laying down work /staffing norms
iii. Monitoring the utility of existing forms and registers, office layouts, etc. In the Income-tax department.

11.3 Over the years, the Directorate has not only carried out these functions but has also considerably enlarged the scope of its original charter of functions because of complex management and organisation problems not contemplated earlier. The directorate has advised the Board on their solutions, from time to time. It is at present functioning as an internal management consultant to the Board performing mainly the following functions :-

i. Conduct of organisation and management studies.
ii. Carrying out continuous review of work procedures for improving methods and management practices. The Directorate seeks to identify deficient areas and devises more efficient methods of work.
iii. Laying down work/staffing norms.
iv. Assisting the CBDT in formulation of the Action Plan for the Income-tax department and its appraisal by regularly monitoring the performance of the field offices vis-a-vis the targets set for them. On a monthly basis the Directorate collates Central Action Plan statements showing the figures of collection/reduction of arrears and current demand of corporation tax/income-tax and progressive workload and disposal of income tax assessments. The directorate also monitors the performance of the field offices vis-a-vis the quarterly targets set for them.

v. Monitoring the utility of existing forms, register etc.

12 Composition and functions of Directorate of Income Tax (Infrastructure)

This Directorate, has been created after the restructuring of the Department. It draws up a strategic plan for upgradation of facilities at all levels and serves as a nodal agency for prioritizing decisions relating to creation of infrastructure and procurement in the Department. The Directorate is based in Delhi and is headed by a Director of Income Tax (an officer of the rank of Commissioner of Income Tax), who works under the administrative control of Director General of Income Tax (Systems). The DIT (Infrastructure) undertakes the following functions, which were earlier performed by the Board :-

i. Drawing up of the construction programme for the Income-tax department on an all India basis.
ii. Implementation of the construction programme.
iii. Examination of individual proposals received from CCIT/Commissioners of Income-tax regarding construction of buildings involving :-
b. drawing up of a schedule of accommodation
c. scrutiny of plans and estimates.
d. securing approval of Expenditure Finance Committee where necessary; and
e. issue of administrative approval and expenditure sanction.
i. Scrutiny of proposals regarding acquisition of land for construction of departmental buildings involving :-
f. detailed examination of requirements for office and residential accommodation based on staff strength etc.; and
g. issue of administrative approval and expenditure sanction.
i. Examination of proposals regarding purchase of buildings.
ii. Examination of proposals regarding repairs of departmental buildings and minor works.
iii. Finalisation of budget proposals in respect of construction of departmental buildings, acquisition of land and purchase of buildings.
iv. Examination of proposals regarding hiring of office/office-cum-residence accommodation and godown accommodation in respect of attached and subordinate offices.
v. Provision of subsidized accommodation to the staff.
vi. Processing court cases relating to the matters concerning Infrastructure.
vii. Cases regarding requisitioning of buildings and requisitioned properties.
viii. Framing and interpretation of rules regarding allotment of residential accommodation in the departmental pool of the I.T. Department.
ix. Disposal of surplus lands and buildings.
x. All miscellaneous matters in respect of departmental buildings, office and residential
xi. Processing representations from various staff associations of the Income-tax department.
xii. Processing representations and complaints regarding location of offices in particular buildings.

13 Composition and functions of Directorate of Income Tax (Vigilance)

The Director of Income-tax (Vigilance) is an officer of the level of Commissioner of Income-tax. He is assisted by a number of Addl./Joint CITs, at the headquarters, having broadly territorial distribution of work. At present, there are four regional directorates of income-tax (Vigilance) viz. North, West, East and South with their headquarters at Delhi, Mumbai, Kolkata and Chennai respectively.

13.1 The detailed functions of the Directorate of Income-tax (Vigilance) are given in the Chapter on “Vigilance” of this Manual and a separate “Manual on Vigilance”. However, the main functions of the Directorate are as under :-

A. Administration functions

i. Vigilance clearance for Group ‘B’ officers.
ii. In respect of Group ‘B’ level officers, finalisation of the Agreed List, the list of officers of doubtful integrity and list of officers whose work would be subjected to vigilance inspection.
iii. Maintenance of CVO’s registers for Group ‘B’ officers.
iv. Preparing and furnishing following reports to DGIT(Vig.) in respect of Group ‘B’ officers:
   b. Quarterly progress report.
   c. Quarterly report on the status of disciplinary proceedings cases pending for more than six months.
   d. Quarterly report regarding grant of sanction for prosecution in CBI cases.
   e. Quarterly report on officers/staff under suspension.
i. Furnishing the above mentioned report in respect of non-gazetted officials of their regions to the DGIT(Vig.) after compiling the same from the reports received from the cadre controlling CCITs.

B. Technical functions

i. Dealing with complaints.
ii. Preliminary verification.
iii. Investigation of complaints
iv. Vigilance Inspection.
v. Action on self-contained report.
vi. Disciplinary proceedings.
vii. Action in respect of cases processed/investigated by the CBI.

14 Staff in the Directorates

Providing a link between the Board and the field offices, the directorates play a vital role in the formulation, monitoring and implementation of policies relating direct taxes. Depending upon the nature of work, it performs, each directorate has various categories of staff to assist it in the performance of its functions. The general category of staff, in each Directorate, however, performs the functions directly related to the nature of work assigned to that particular Directorate.
Annexure

Chart showing the set-up of the Income Tax Department

(CBDT)

CHAIRMAN

(Ex –officio Spl. Secy. to the Govt. of India)

Member (IT)

Member (Revenue)

Member (Audit & Judicial)

Member (Legislation)

Member (Investigation)

Member (Personnel)

Attached Offices of CBDT

DGIT (Admin.)

DGIT (Systems)

DGIT (Vig.)

DGIT (NADT)

DGIT (Research)

DITs

DITs

DITs (Vig.)

DITs (NADT)

DIT (Research)

1. RSP&PR
2. Income Tax
3. Audit
4. Recovery

1. Systems
2. O&MS
3. Infrastructure

All Zones

All RTIs

Field Formations of CBDT

CCITs

DGITs (Inv.)

DGIT(Exemp.)

DGIT(Int.Taxation.)

CITs/CITs(A)

DITs(Inv.)/CITs(C)

DITs(Exemp.)

DIT(Int.Taxation.)

Addl./Jt. CITs

Addl./Jt. DITs

Addl./Jt. CITs

Addl./Jt. CITs

DC/AC/ITO

DDIT/ADIT

DC/AC/ITO

DC/AC/ITO
Chapter - 4

COMPOSITION OF INCOME TAX DEPARTMENT

1 Chief Commissioner of Income Tax

1.1 The cadre of Chief Commissioner of Income Tax came into being from September, 1981 with the creation of 5 posts at Ahmedabad, Kolkata, Chennai, Delhi and Mumbai. At present, there are 116 posts of Chief Commissioner. Out of 116 posts, 19 Chief Commissioners have been identified as cadre controlling authorities.

1.2 Functions to be performed exclusively by cadre controlling CCITs

1.2.1 The Chief Commissioner of Income tax performs the following cadre control functions:-

i. Transfer and posting of Group ‘A’ officers upto the level of Addl./Joint CIT and all other cadre control functions in relation to Groups ‘B’, ‘C’ and ‘D’ employees.

ii. Fixation of the sanctioned strength of various cadres in the charge of each CIT and allocation of officers and staff to each CIT/CIT(A).

iii. Vigilance and disciplinary matters.

iv. Confidential reports of officials working in the region in addition to those working directly under him.

v. Immovable property returns.

vi. Budgeting and expenditure control.

vii. Estate functions.

viii. Grievance redressal.

ix. Employees’ association matters.

x. Protocol functions.

xi. Computerisation.

Note: 1. Detailed functions of the CCIT are enumerated in relevant chapters of this manual, such as ‘Headquarters Organisation and Functions’, ‘Vigilance’, ‘Public Relations and Grievance Redressal Mechanism’ etc.

2. In the interest of efficiency of administration, the cadre controlling CCIT may delegate these functions to any other CCIT functioning within his cadre control. Such delegation may especially be considered when other CCITs are posted outside the headquarters of the cadre controlling CCIT.

1.3 Functions to be performed by the Chief Commissioners including cadre controlling CCITs.

i. Supervision and control over CITs, both administrative and appeals.

ii. Administrative approval of proposals for write-off of arrears.

iii. Review of arrear dossiers.

iv. Administrative sanction for launching prosecutions against tax delinquents.

v. Implementation of Official Language Policy.

vi. Implementation of computerisation in the department as per the policies and procedures laid down by CBDT/DIT (Systems).
vii. Changing of headquarters of any officer up to the level of DCIT under intimation to the cadre controlling CCIT.
viii. Staff grievances
ix. Statutory functions under direct tax laws.

Note: 1. Detailed functions of the CCIT are enumerated in the relevant chapters of this manual, such as ‘Headquarters Organisation and Functions’ etc.
2. In the interest of efficiency a Chief Commissioner may delegate any of his functions to a CIT except those conferred on him statutorily. Such delegation may be considered when the performance of a function becomes difficult due to the fact that the headquarters of the CIT is situated away from that of the CCIT.

2 Functions of Director General of Income Tax (Investigation)
2.1 The Director General of Income Tax (Investigation) performs the following functions:

i. Supervision and control over the Directors of Income Tax (Investigation), Commissioners of Income Tax (Central) and Commissioners of income Tax (CIB). In Mumbai and Delhi, CCIT (Central) exercises control over CIT (Central).

ii. Chief Commissioner to continue as cadre controlling authority in respect of Group ‘B’ officers as also the staff allocated to the DG or Directors or CITs, Additional/Joint/Deputy Directors, ADsIT and Central Circles under the control of DG(Inv.). In respect of Group ‘B’ officers and staff borne on the strength of the Directorate of Income Tax (Inv.) Delhi, the Director General is the cadre controlling authority.

iii. Fixing of overall sanctioned strength of each Directorate, CIT(CIB) and Central Circle.

iv. Selection of officers up to the level of Addl./Joint DIT in consultation with cadre controlling Chief Commissioner of Income Tax and Chief Commissioner of Income Tax (Central).

v. Computerisation.

3 Functions of Director General of Income Tax (Exemptions)
3.1 The Director General of Income Tax (Exemptions) performs the following functions:

i. Statutory functions.

ii. Assistance to CBDT in processing of certain approvals and notifications for exemption.

iii. Supervision and control over DITs(E).

iv. Vigilance and disciplinary matters.

v. Computerisation.

4 Functions of Director General of Income Tax (Research)
4.1 The Director General of Income Tax (Research) performs the following functions:

i. Supervision and control over Directorate of Income Tax (Research).

ii. Vigilance and disciplinary matters.

iii. Planning and monitoring research studies.

iv. Computerisation.
5. Functions of Director General of Income Tax (International Taxation)

5.1 The Director General of Income Tax (International Taxation) performs the following functions:

i. Supervision and control over the work of Directorate of Income Tax (International Taxation).
ii. Vigilance and disciplinary matters.
iii. Computerisation.
iv. Statutory functions.

6. Functions of Commissioner of Income Tax

6.1 Detailed administrative and statutory functions of the CIT have been enumerated in the relevant chapters of this manual, for example ‘Head Quarter Organisation and Functions’ etc.

7. Functions of Commissioner of Income Tax (Appeals)

7.1 The posts of CIT (Appeals) were created in July’ 1978 to perform the functions of first appellate authority under the statute.

8. Functions of Commissioner of Income Tax (Computer Operations)

8.1 Each Regional Computer Centers (RCC) is headed by a Commissioner of Income-tax (Computer Operations). Other Computer Centres have also been placed under the functional control of the CITs (CO). Their major functions are:

i. Working as liaison officer between the CCIT /CIT and DGIT (Systems) / DIT (Systems).
ii. Management of the RCC, Computer Centres and terminal banks in their charge.
iii. Working as liaison officer between Department and outside agencies such as banks, telephone department etc.
iv. Implementation and maintenance of centralised application software (IPAN, AIS, TAS, and MMS).
v. Providing help, training and support to end users in implementation of other application software, and monitoring their performance.
vi. Implementation of technical instructions concerning implementation of information technology issued from the CBDT/ DGIT (S) / Directorate of Income Tax (Systems).
vii. Maintenance of hardware, and network including annual maintenance contracts.
viii. Resolving day-to-day problems of officers/officials in implementation of the computerisation programme.
ix. Management of all types of backups such as system backup, database backup, and software library.
x. Security of system and data

9. Functions of Commissioner of Income Tax (Judicial)
9.1 With the restructuring of the Department, four posts of CIT(Judicial) were created at Delhi, Mumbai, Chennai and Kolkata to co-ordinate the intra-zonal judicial work as detailed in the instruction no. 4/2002 dated the 7th May 2002 (F.No. 277/109/2001 -ITJ)

10 Functions of Commissioner of Income Tax (CIB)

10.1 Following are the functions of CIT(CIB) :-

i. Supervision and control over the work of officers and staff of CIB branch.
ii. Vigilance and disciplinary matters.
iii. Collection, collation and dissemination of information (Refer to Chapters on ‘Collection, Collation and Dissemination of Information’ and ‘Central Information Branches’).
iv. Computerisation.

11. Functions of Commissioner of Income Tax (Audit)

11.1 Internal audit in Income tax department was introduced in the year 1954 with a view to provide for a second check in ensuring arithmetical accuracy in the assessment of income and levy of tax. In 1960, the Government introduced audit of Income tax receipts by C&AG. The object of Internal Audit function was subsequently enlarged so that “it has a deterrent and reforming effect in the direction of prevention of mistakes and secondly, it plays a corrective role by checking up on the mistakes and having these remedied without loss of time. This dual role, go a long way in improving the Department’s performance and image, saving it avoidable comments from C&AG as well as PAC, thus, safeguarding the interest of both the revenue and assessee.” (Instruction No. 485 dated 13-12-1972). In pursuance of these objectives the Department set up Internal Audit parties and Special Audit parties to audit assessments and refunds. The Directorate of Income-tax (Audit), set up in 1963 mainly co-ordinates and supervises the audit work on behalf of the Board. On restructuring of department in 2001, now the officers in the Assessment Unit will perform internal audit functions on a chain basis i.e. one officer will do the internal audit of work done by another officer. This new audit pattern has since been formulated and put in place vide Instruction No. 8/2001 dated 06.12.2001.

11.2 There are separate chapters on ‘Internal Audit’ and ‘Revenue Audit’ in volume-III of this Manual which detail the role and functions of officers at various levels in relation to audit work of the department. In addition to his audit related functions, CIT(Audit) has following administrative functions also :-

i. Supervision and control over the officers and staff working under him.
ii. Vigilance and disciplinary matters.

12 Functions of Commissioner of Income Tax (Departmental Representative), Income Tax Appellate Tribunal

12.1 The functions of CIT(DR) and organisation of his office etc. have been described in detail in the Chapter on ‘Appeal and Revision’ in Volume-II of this Manual.

13 Functions of Director of Income Tax (Investigation)

13.1 The Director of Income Tax (Investigation) performs the following functions :-
i. Planning and execution of search and seizure and survey operations.
ii. Statutory functions.
iii. Grant of awards/rewards.
iv. Administration of secret funds.
v. Processing of TEPs.
vi. Computerisation.

14. Functions of Director of Income Tax (Exemptions)
14.1 The Director of Income Tax (Exemptions) performs the following functions:

i. Statutory functions relating to claims for exemption.
ii. Supervision and control over the Directorate.
iii. Vigilance and disciplinary matters.
iv. Computerisation.

15. Functions of Director of Income Tax (Research)
15.1 This Directorate is located in Delhi and is headed by an officer of the rank of Commissioner of Income Tax. It undertakes in-house research for the department and performs the administrative functions for the Directorate.

16. Functions of Director of Income Tax (International Taxation)
16.1 There are five DITs (International Taxation) located at Delhi, Mumbai, Kolkata, Chennai and Bangalore. Their functions are:

i. Supervision and control over the Directorate.
ii. Statutory functions in respect of taxation of foreign companies and non-residents and withholding tax on remittances abroad.
iii. Vigilance and disciplinary matters.
iv. Computerisation.

17. Functions of Additional/Joint Commissioner of Income Tax (Headquarters)
17.1 The Additional/Joint Commissioner (Headquarters) attends to the work entrusted to him by the Chief Commissioner/Commissioner of Income Tax. The detailed functions of the headquarters are enumerated in the Chapter on ‘Headquarters Organisation and Functions’.

18. Functions of Additional/Joint Commissioner of Income Tax (Range)
18.1 After restructuring of the department, the business process has been redesigned to make it Range-centric, thus emphasising the pivotal role of the Range-head. Additional/Joint Commissioner, who is the head of the Range, exercises concurrent jurisdiction and may, as such, also be required to formulate assessments in revenue yielding and complex cases. The assessment unit of the Range consists of five assessing officers (one DCIT/ACIT and four ITOs). The collection unit in a Range is headed by a TRO who is responsible for collection and recovery of tax. The Record Keeping Unit of the Range is headed by an Administrative Officer/Office Superintendent.
18.2 As head of the range, the main functions of the Addl./Joint Commissioner of the Income Tax are:

i. Supervision and control
ii. Statutory functions
iii. Effective tax-payer services
iv. Expansion of tax-base
v. Judicial functions
vi. Processing of TEPs
vii. Computerisation

Note: Detailed functions of the Range are enumerated in the relevant chapters of this Manual such as ‘Office Management’, ‘Assessment Procedure’, etc.

19 Functions of Departmental Representatives (Senior/Junior), Income Tax Appellate Tribunal

19.1 In an appeal filed before the Tribunal, the Assessing Officer is one of the parties and since every officer cannot appear himself, the officers of the rank of Additional/Joint Commissioner of Income Tax and Deputy/Assistant Commissioner of Income Tax are appointed as Senior Departmental Representatives and Junior Departmental Representatives respectively to represent the case before the Income Tax Appellate Tribunal. The Senior or Junior Departmental Representative is expected to present and argue the case of the department independently and to render necessary assistance to the CIT(DR).

20 Functions of Additional/Joint/Deputy/Asstt. Commissioner of Income Tax (Audit)

20.1 The Additional/Joint Commissioners of Income tax (Audit) are expected to test check the registers maintained in Income Tax Offices for recording audit objections and their disposal, as also to check the working of Audit Cells set up in Income Tax Offices for dealing with audit objections. The primary responsibility in these matters rests with Addl./Joint Commissioner of Income Tax (Range). Addl./Joint Commissioner of Income Tax (Audit) will, however, report any deficiency in the matter to the CIT. The idea underlying is to ensure that the statistics compiled from these registers reflect a true picture.

20.2 There are separate chapters on ‘Internal Audit’ and ‘Revenue Audit’ in volume-III of this Manual which detail the role and functions of officers at various levels in relation to audit works of the department.

21 Functions of Addl./Joint/Deputy/Assistant Director of Income Tax (Investigation)

i. Pre-search enquiries and reconnaissance work.
ii. Search and Seizures.
iii. Preparation of appraisal report.
iv. Enquiry work in the TEPs.
v. Surveys u/s 133 A(1) and 133A(5).
vi. Keeping liaison with other departments like Customs and Central Excise, Enforcement Directorate, Revenue Intelligence, Economic Offenses Wing of State Govt., Police, etc.

vii. Deals with the informants.

22 Functions of Deputy/Assistant Commissioner of Income Tax (Headquarters).

22.1 Deputy/Assistant Commissioner of Income Tax (Headquarters) assists the Chief Commissioner/Commissioner of Income Tax in the headquarter functions. CCITs/CITs have been permitted to utilise more than one Deputy/Assistant Commissioner of Income Tax as Deputy/Assistant Commissioner of Income Tax (Headquarters) in multi CC regions.

23 Functions of Assessing Officers

23.1 The main functions of the Assessing officers are:

i. Ensuring processing of returns on AST module.

ii. Allotting PANs wherever required.

iii. Making IRLA operational and ensuring that all demands are entered into this system.

iv. Ensuring that all the software packages prescribed by the DIT (Systems) are made operational.

v. Seeing that all tax payers grievances are attended in time and redressed in a fixed time bound manner.

vi. Ensuring timely collection of demands and issue of refunds.

vii. Selection of cases for scrutiny in time and ensuring their timely disposal.

viii. Controlling all computer hardware and software of the range and ensuring its maintenance, replacement and updating. Providing technical support and guidance for operation of the computer system.

ix. Taking all necessary steps for widening of the tax base.

x. Internal Audit functions.

xi. Ensuring that appeal effects are given and central scrutiny reports are submitted in time.

xii. Statutory functions.

24 Functions of Deputy/Assistant Director (Systems)

24.1 Deputy Director (Systems)

i. Function as Networking Administrator.

ii. Matters relating to maintenance of various computer systems, peripherals and accessories (UPS and CVTs) in the Directorate as also in the Income Tax Department all over India and maintenance of inventory of all hardware all over India and also security of all hardware installed in the Directorate.

iii. Implementation of Departmental Application Softwares.

iv. Overall responsibility of software development and implementation of all application systems from systems angle and data base management angle.

v. Identification of hardware and software requirement from technical angle.

vi. Identification and design of databases.

vii. Maintenance of all computer centres including in Delhi, Mumbai and Chennai.

24.2 Assistant Director (Systems)

i. Provide assistance to JD/DD(Systems).

ii. Software development, implementation and maintenance of departmental application softwares from systems angle and data base management angle.

iii. Matters relating to procurement of new systems at NCC and RCC as well as other hardware, software etc.

iv. Maintenance of library of software programs on magnetic tapes/floppies (2 copies) with manuals etc. as well as all bought out software's with manuals.

v. All matters relating to oracle RDBMS.

vi. Functioning as DBA for NCC and RCC and to co-ordinate DBA activities for NCC and RCC.

vii. Providing assistance in evaluating hardware/software requirement proposals, hardware configuration designing.

viii. All matters relating to co-ordination (application software and database related issues).

ix. Function as System Administrator for NCC and RCC.

x. Function as Networking Administrator.

xi. All matters related to e-mail for the entire Income Tax Department.

xii. Annual maintenance contract.

xiii. Provide assistance in maintaining software products/library/manuals/ application software.

xiv. In charge of all hardware at NCC and RCC.

xv. Maintenance of all electric connections in the office.

xvi. Compilation and implementation of instructions on management of computer center.

xvii. Purchase of computer consumables and maintenance of receipt and issue record.

xviii. Designing of forms and coding structure.

xix. All matters relating to training.

xx. Provide assistance in the functioning of system administration.

25 Functions of Tax Recovery Officer (TRO).

25.1 The jurisdiction of the Tax Recovery Officer (TRO) commences when an assessee is in default or is deemed to be in default in making payment of tax. The Tax Recovery Officer may draw up under his signature a statement in the prescribed form specifying the amount of arrears due from the assessee under section 222(1) of the Income Tax Act, 1961. The procedure for recovery of tax is stipulated in the Second Schedule to the Income Tax Act, 1961. Rule 4 of the Second Schedule lays down the following modes of recovery of arrears of tax:

a. Attachment and sale of the assessee’s movable property.

b. Attachment and sale of his immovable property.

c. Arrest of the assessee and his detention in prison.

d. Appointing a receiver for the management of his movable and immovable properties.
25.2 The Tax Recovery Officer has to exercise his powers in accordance with Income Tax (Certificate Proceedings) Rules (I.T.C.P. Rules), 1962 and the Second Schedule to the Income Tax Act. The Tax Recovery Officer is primarily responsible for effecting recovery of the arrears of tax. If at any time, after drawing the tax certificate, the higher authority treats the assessee as not being in default for a particular period for a certain demand, the T.R.O. is bound to stay his recovery proceedings for that demand for the particular period. He should liaise with the Assessing Officer so that details of movable and immovable property and also the correct position of demand can be ascertained.

26 Functions of Administrative Officers

26.1 Following are the duties/functions of different categories of Administrative Officers :-

26.1.1 Functions of Senior Administrative Officer :-

i. General supervision of administration/establishment and accounts personnel and ensuring discipline and punctuality in office.

ii. Supervision over the work of Administrative Officer Grade-II and Administrative Officer Grade-III.

iii. Authority to inflict punishment to non-gazetted personnel according to the procedure laid down in CCS(CCA) Rules.

26.2 Functions of Administrative Officer Grade - II :-

i. General supervision of administration/establishment and accounts personnel and ensuring discipline and punctuality in office.

ii. Supervision over the work of Administrative Officer Grade-III.

iii. Matters relating to staff grievances - action thereon, follow-up and disposal thereof.

iv. Custody of all important documents including annual confidential reports of non-gazetted personnel.

v. Any other work/duties assigned by the Senior Administrative Officer/JCIT/Addl.CIT/CIT/CCIT.

26.3 Administrative Officer Grade - III :-

i. Head of office holding the charge of Drawing and Disbursing Officer for gazetted and non-gazetted personnel of the Region/Charge/Range.

ii. Security Officer of the office premises and general supervision.

iii. Supervision of administration/establishment and accounts personnel and ensuring discipline in the office.

iv. Annual physical verification and stock taking of records and stationery.

v. Drawing up of contingent bills within the limit of sanction of budget allotted to the region/charge.

vi. Management of areas relating to preparation of statements, statistics and matters relating to recovery.

vii. Co-ordination of matters relating to Supreme Court, High Court, CAT etc. in the CCIT/CIT offices.
viii. Transfer and posting of non-gazetted personnel with the approval of administrative CCIT/CIT/Addl.CIT/JCIT.
ix. Grant of casual leave and also sanction of leave to non-gazetted personnel under existing rules to the extent laid down in the rules.
x. Supervision and maintenance of attendance and punctuality of Non-Gazetted personnel.
xi. Writing of A.C.Rs. of the personnel working under his administrative charge and assisting him.
xii. Administration relating to proper docketing of receipt and dispatch of dak and control over distribution of dak. Maintenance of service books, stock register, furniture and fixtures.
xiii. Preparation of pension and other retirement related papers and forwarding thereof.
xv. Supervision of the work of Caretakers of office buildings.
xvi. Any other work/duties assigned by the Administrative Officer Grade-II/Senior Administrative Officer/JCIT/Addl.CIT/CIT/CCIT.

27 Functions of Office Superintendent

27.1 General

i. General supervision, ensuring discipline and punctuality, and checking of attendance register twice;
ii. Ensuring proper maintenance and checking of all records / registers;
iii. Ensuring maintenance of guard files of circulars, notifications and instructions, register of registers and register of files, attendance register, casual leave register, service books etc.;
iv. Ensuring completeness, accuracy and timely submission of all the statistical reports and returns and proper maintenance of the supporting registers;
v. Ensuring proper maintenance and checking of cash book, contingent expenditure register, diet money register, stock register, properties register, stamp register, stationery register, register of records destroyed, dead stock register, Register of books and publications, service books, registers of advances, pay bills, T.A. bills, LTC bills, medical bills, contingent bills etc., personal files, leave accounts, receipt and dispatch register, stamp accounts etc.;
vi. Ensuring proper and timely distribution of liveries;
vii. Checking the quality of local purchases and ensuring observance of proper procedure while making purchases;
viii. Ensuring timely preparation of pension, gratuity and provident fund papers etc. in respect of all retiring officials so that payment of retirement benefits is made to the person concerned by the date of retirement;
ix. Ensuring timely submission of indent for forms and stationery, timely procurement, proper distribution thereof and proper maintenance of the relevant registers;
x. Ensuring proper maintenance of telephone register;
xi. Ensuring smooth functioning of dak counters, including supervision of receipt and dispatch, marking of dak papers to the functionaries and prompt distribution thereof;
xii. Ensuring annual physical verification and stock taking of records, furnitures, typewriters, calculators, gestetner machines, photocopying machine, FAX, PCs, etc.;
xiii. Ensuring proper and timely disposal of audit objections/queries;
xiv. Ensuring correct and timely reply to all Parliament questions, PAC, Estimates Committee and C&AG queries;
xv. Ensuring proper arrangement for conduct of all departmental and other examinations;
xvi. Ensuring proper arrangement for repair of furniture, typewriters, calculators, photocopying machines, FAX, PCs, etc.;
xvii. Ensuring auction sale of condemned typewriters, furniture, waste papers and other useless articles;
xviii. Ensuring cleanliness and general maintenance of all staff rooms, officer’s rooms, records rooms, store rooms, corridors, bathroom etc. in the office buildings and departmental guest houses;
xix. Providing facilities like lights, fans, drinking water etc. to the officers, staff members and assesses etc.;
xx. Rendering assistance to the administrative officers regarding posting and transfer of officers and staff members and maintenance of particulars of their dates of joining and relief;
xxi. Arrangement for proper binding of registers, service books etc.;
xxii. Checking of magazines and newspaper accounts and disposal of the waste/scrap;
xxiii. Miscellaneous correspondence with the higher authorities;
xxiv. Getting ACRs of staff members written / counter signed in time;
xxv. Ensuring regular and proper weeding out of old and obsolete records and obsolete forms as per existing instructions;
xxvi. Ensuring maintenance and updation of library;
xxvii. Monitoring of work relating to implementation of Official Language policy;
xxviii. Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff association, departmental examinations and protocol work;
xxix. Implementation of all roles assigned to Office Superintendent in departmental application software;
xxx. Maintaining particulars of the address and telephone numbers of officers and staff;
xxxi. Ensuring proper handing/taking over of files and also ensuring that pending actions are duly indicated;
xxxii. Any other work of official nature specifically assigned.

27.2 Work relating to cash section

Supervision and ensuring :-
i. Preparation of group wise pay roll of all employees;
ii. Preparation of all schedules & statements for recovery of loans and advances;
iii. Preparation of monthly pay slip for each employee;
iv. Calculation & deduction of Income tax;
v. Calculation of interest on provident fund in respect of Group ‘D’ staff at the end of financial year;
vi. Preparation of TDS certificates and annual returns of TDS;
vii. Automatic transfer of payroll data from one office to another office in the event of transfer of an employee;
viii. Maintenance of sanctioned grant, its allocation and surrender;
ix. Maintenance of expenditure as incurred and outstanding;
x. Maintenance of commitments at Drawing and Disbursing Officer level;
xii. Preparation of statistical reports including :-
b. monthly expenditure statement
c. five monthly budget statement
d. ten monthly budget statement
e. certificate of expenditure
f. appropriation register
g. list of bills
h. query on subhead wise expenditure
i. query for party wise expenditure

27.3 Work relating to administration section

Supervision and ensuring :-
i. Maintenance of complete biodata of employees;
ii. On-line allotment of employees numbers from the biodata furnished by employees;
iii. Preparation of promotion and transfer orders using MMS;
iv. Automatic updation of relevant portion of biodata in MMS on promotion/transfer etc.;
v. Work relating to completion of annual confidential reports, immovable property returns etc.;
vi. Maintenance of records of vigilance proceedings and their follow-up;
vii. Maintenance of service books, leave accounts, etc.;
viii. Maintenance of list of office and residential accommodations, and assistance in allotment of flats;
ix. Maintenance of list of telephones and vehicles, and monitoring their allocation;
x. Maintenance of receipt, issue and balance stock of office equipment, stationery, blank forms with the forms store.

27.4 Work relating to assessment and related functions

i. Implementation of all roles assigned to Office Superintendent in departmental applications software including entering, checking and verification of data relating to allotment of PAN, transfer of cases, and processing of returns etc.
ii. Supervision and control of work relating to :-
b. Allotment of PAN, generation and issue of intimation letters & deficiency letters; and generation, maintenance and updating of PAN/ TAN directories;
c. Generating transfer list of cases and giving effect to transfer order;
d. Generation of return receipt register; AO’s control register (blue book); list of non filers of returns and generation of notices u/s 142(1);
e. Checking of arithmetical accuracy of assessment and other orders including totals, depreciation, and computation of income etc.;
f. Checking calculation of tax and interest; adjustment of prepaid taxes; and refunds before issue of orders & notices;
g. Prompt service of all notices such as demand notices/ challans and refund orders; and checking of notice server’s register;

h. Proper compliance of foot-notes to assessment and other orders;
i. Lists of survey cases, Search cases; cases selected for scrutiny; cases reopened u/s 147;
j. List of time barring actions;
k. Disposal of applications for rectification and appeal effect, and maintenance of relevant registers;
l. Monitoring of internal/ revenue audit objections, draft paras, review reports, system study reports - their timely disposal; maintenance of relevant registers, monthly progress report on audit work;
m. Monitoring appeals with CIT (Appeals), ITAT and High Court and Supreme Court; and prompt submission of records on requisition from appellate and other higher authorities and audit parties;
n. Carry forward, verification and reconciliation of arrear demands;
o. Ensuring regular distribution of cash book received from CTU to the AOs;
p. Maintenance and generation of statistical reports including Central Action Plan -I report; defaulter’s list; advance tax defaulters list; ledger statement; quarterly progress report; Central Action Plan-II report etc.;
q. Proper maintenance of records including placement of all papers specially returns, forms, TDS certificates etc. on records, by way of conducting test checks;
r. Maintenance and supervision of central record room, including receipt/ issue/ retrieval of records;
s. Prompt disposal of all types of applications for tax clearance certificates.

i. Assisting Range Officer in :-
t. Organising distribution of work and jurisdiction amongst Assessing Officers - including centralised receipt & distribution of returns and dak, centralised dispatch, maintenance of common record room etc.;
u. Checking of all reports and files submitted to higher authorities;
v. Monitoring Action Plan and other targets;
w. Disposal of cases u/s 144A;
x. Ensuring prompt disposal of applications for all types of ITCCs, ITVCs, etc.;
y. Work relating to inspections, audit, stay of demand, write off, etc.;
z. Watching progress of recovery in cases of demands over Rs.100,000 and correspondence with appellate authorities in high demand appeals.

27.5 **Work relating to tax recovery and related functions**

**Supervision and ensuring :-**

i. Preparation of statement of arrear demand for recovery from the D&CR/AD&CR;
ii. Reconciliation of TRO’s demand register with D&CRs of the AOs every year;
iii. Checking of interest under section 220(2) upto the date of recovery;
iv. Proper action on letters of cancellation of RCs received from AOs;
v. Watching progress of recovery;
vi. Maintenance of custody register, including :-
b. Issue of acknowledgment for the attached articles and cash;
c. Making of entries regarding particulars of the attached articles in the custody register;
d. Affixing separate slips on each attached article indicating the file No., name of defaulter and the date of attachment;
e. Maintenance of special cash book for collection and receipt of cash from the tax recovery inspectors, issue of acknowledgment slips and remitting the amount to bank;
f. Maintenance and making entries in the collection/reduction register;
g. Keeping of cash receipt books for receiving cash from assessee in the office in the absence of tax recovery inspector;
i. Maintenance of disposal register, stay register, installment register, cheque register.

27.6 Work relating to TDS and related functions

Supervision and ensuring :-
i. Allotment/reformatting of TAN;
ii. Receipt of annual returns on the system;
iii. Data entry of annual returns, and on-line validations for ensuring high degree of data accuracy;
iv. Uploading of TDS returns on magnetic media;
v. Detection of late and non filers and issue of show cause notices;
vi. Verification of TDS returns, detection of missing information computational error, TDS payment mismatch with IRLA payment;
vii. Detection of default & generation of notices for :-
b. late filing of returns,
c. short deduction,
d. short/non-payment of tax or late payment of tax,
e. Averaging ,
f. late furnishing of TDS certificates / declarations.

i. Implementation of the relevant role in TDS software including generating of queries and reports e.g.
g. TAN intimation letters,
h. AO-wise TAN Directory,
i. return receipt register,
j. TDS control register,
k. list of late filers,
l. list of non-filers,
m. report for short deduction (other than TDS on salaries),
n. report for short/non payment of tax,
o. report for late payment of tax,
p. report for late furnishing of TDS certificates,
q. report for late furnishing of declarations,
r. notices of demand,
s. payment advice from demands raised,
t. quarterly progress report,
u. refund vouchers.

i. Maintenance of manually detected defaults of above nature, and issue of show cause notices for :-

v. short deduction,
w. late furnishing of TDS certificate / declaration,
x. Penalty,
y. non-quoting of TAN on documents,
z. non-filers of TDS and TCS returns,
aa. demand and penalty and subsequent proceedings viz, revision, appeal etc..

27.7 Work relating to the office of CIT (Appeals)

Supervision and ensuring :-

i. Maintenance of appeal register, disposal register, remand cases register, stamp account register - including data entry in AST software and Office Automation software for offices of CITs (Appeals);
ii. Timely and adequate fixation of appeals and maintenance of appointment register;
iii. Timely preparation and dispatch of fortnightly batches;
iv. Prompt dispatch of appellate orders;
v. Maintenance of Tribunal’s order and consequential action thereon;
vi. Generation and submission of statistical reports;
vii. Collection of case records well before the date fixed for hearing;
viii. Referring judgments, rulings, case laws etc. from Taexpert or other JRS software. Inter linking and cross reference of one citation with another;
ix. Retrieval of direct tax acts/ rules, circulars/instructions/notifications issued by Central Board of Direct Taxes/Directorates.

27.8 Work relating to departmental representation

Supervision and ensuring :-

i. Maintenance of fixation register and cause list;
ii. Collection of records/briefs well before the date of hearing;
iii. Referring citations, judgments, rulings, case laws etc. from Taexpert or other JRS software and their inter linking etc.;
iv. Retrieval of direct tax acts/rules, circulars/instructions/notifications issued by Central Board of Direct Taxes/ Directorates.
v. Maintenance of all records, files and registers relating to representation.

27.9 Work relating to the offices of Chief CIT and CIT
Supervision and ensuring :-

i. Taxpayer assistance and public relations;

ii. Checking of copying and inspection fees;

iii. Maintenance of files relating to approved valuers and jurisdiction of various authorities;

iv. Arrangement of display of advertisements and posters received from DIT (RSP & PR) and other ministries/departments;

v. Supervision of security, cleanliness, sanitation, water and electricity arrangements in the office buildings and departmental guest house;

vi. Liaison between the Department and Government Press and Directorate of Printing;

vii. Checking of files/records submitted to higher authorities e.g. fixation of pay, nomination for deputation, service records, arrangement and records for holding DPCs;

viii. Proper maintenance of seniority lists of non-gazetted cadres, disposition/gradation lists, register of sanctioned/working strength, reservation register, roster of vacancies.

27.10 Work relating to computer centre

Supervision and ensuring :-

i. Implementation of all roles assigned to office superintendent in departmental application software;


iii. Sorting out and preparation of DCU-wise statement of daily challans and tallying with the main bank scroll, disposal of challans in suspense account and those pertaining to assesses of other stations, return of challans to RBI which pertain to other charges;

iv. Entry of challans in the collection transfer memos, entry in the daily tally register, and timely dispatch of all challans to DCUs.

28 Functions of Inspectors of Income Tax

28.1 General

i. Assistance in search and seizure operations at any time if so directed;

ii. Implementation of all roles assigned to an Inspector in the departmental application software;

iii. Assistance in preparation of replies to Parliament questions, reports for C&AG, and Parliamentary Committees etc.;

iv. Assistance in performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities;

v. Maintenance of daily diary for the work done during the day and submission thereof to the immediate supervisory authority once a week unless called for earlier;

vi. Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff associations, departmental examinations and protocol work;
vii. Assistance in foreign section work;
viii. Outdoor work relating to filing of appeals or reference applications before ITAT, Courts, Settlement Commission, consultation with standing counsel, attending courts/CA;
ix. Service of summons/notices, if so directed;
x. Any other work of official nature specifically assigned.

28.2 Work relating to enquiry and surveys

i. External survey including survey u/s 133A and 133B;
ii. Internal survey including collection, verification and dissemination of information;
iii. Specific enquiries in individual cases as may be assigned from time to time;
iv. Gathering of intelligence relating to C.I.B. and sources;
v. Maintaining and entering data regarding survey cases, parties/ premises surveyed, details of authorisations, staff associated with surveys, assessment particulars of parties, and surveys involving violent incidents etc.;
vi. Preparing appraisals and maintaining survey reports regarding concealment detected in surveys;
vii. Surveys consequential to outstation requests, and recommendations made;
viii. Maintaining building wise, streetwise directory of potential assessees, details of surveys u/s 133B in such cases, and list of such surveys;
ix. Preparing list of new assessees added consequent to these surveys.

28.3 Work relating to assessments and related functions

i. Assisting AO in processing of returns i.e. checking/ verifying data for processing of returns on computers using departmental application software including related data entry;
ii. Checking of returns u/s 139(9), and generating letters of deficiencies;
iii. Checking of claims, brought forward losses, deductions, exemptions, relief and rebates under the Act;
iv. Generating notices for defaulters, demand notices and penalty notices;
v. Attending to revisions, rectifications, appeal effects;
vi. Collection, compilation and entry of data for valuation purposes;
vii. Operation of judicial reference system for locating case laws, circulars, instructions and notifications issued by CBDT/Directorates, and inter-linking/ cross-checking of references and citations;
viii. Assisting in preparation of statistical reports/ statements called by higher authorities including audit, PAC matters, Parliament questions and other matters;
ix. Drafting of penalty orders;
x. Scrutinizing appellate orders and preparing comments/necessary reports for submitting to appropriate authorities including drafting of remand reports;
x. Examination of accounts in regard to specific items, including assistance in search cases;
xii. Preparation of appeal papers and filing of appeals.

28.4 Work relating to collection of arrear demand and related functions
i. Reconciliation of arrear demand;
ii. Entering and verifying arrear demand on the system;
iii. Generating ledger statement from IRLA system or manual D&CR, and their follow up;
iv. Maintaining list of cases where installments/stay of demand and write off granted by the A.O. including related data entry;
v. Generating notices to defaulters under sections 220, 221 & 226;
vi. Generating list of advance tax defaulters and notices;
vii. Outdoor work relating to recovery of taxes;
viii. Preparing proposals for write-off/scaling down;
ix. Assistance in preparation of reports in dossier cases.

28.5 Work relating to tax evasion petitions

i. Data entry relating to details of TEPs, TEP Parties and TEP petitioners;
ii. Generating and maintaining lists of TEPs, and related information;
iii. Conduct of enquiries on TEPs as directed;
iv. Monthly report of TEPs.

28.6 Prosecutions

i. Maintenance of list of and register for prosecution cases including related data entry;
ii. Monitoring dates of hearings/ proceedings in the courts, and briefing standing counsel;
iii. Maintaining list of potential/ pending prosecution cases where appeals are pending before CIT (Appeals), ITAT, High Court or Supreme Court including related data entry;
iv. Collection and compilation of evidence for processing of prosecution cases.

28.7 Work relating to audit and related functions

i. Audit work as directed by the Additional/Joint CIT of the range or AO in respect of audit of another range;
ii. Internal audit of assessments, issue of audit reports and follow up action;
iii. Assistance in processing of revenue audit objections, audit paras, etc.

28.8 Work relating to TDS and related functions

i. Allotment / reformatting of TAN on TDS software;
ii. Implementation of all roles assigned in TDS application software to an Inspector posted in TDS circle, including related data entry, verification and processing of TDS returns, detection of missing information and defaults, and generating outputs like show cause notices, orders and demand notices and recovery notices etc.;
iii. Attending to matters relating to penalty, rectification, revision, appeal etc.;
iv. Follow up of current and arrear demands;
v. Assisting A.O. in matters relating to disposal of penalty proceedings, maintaining list of defaults detected and penalty proceedings, issue of show cause notices, drafting of penalty orders and their follow-up;
vi. Maintaining register of prosecution cases, monitoring progress of prosecution proceedings with dates of hearings, particulars of standing counsel etc.

28.9 Work relating to tax recovery and related functions

i. Handling of tax recovery certificates assigned by the TROs;
ii. Assistance to TRO in the discharge of his functions under the Second Schedule;
iii. Checking of interest charged in respect of certified demands;
iv. Reconciliation of arrears;
v. Execution of distraint warrants;
vi. Maintenance and making entries in the collection/reduction register;

28.10 Work relating to the office of range Additional/Joint CIT

i. Scrutiny and processing of appellate orders and scrutiny reports for further appeals etc.;
ii. Matters relating to assessments, search/seizure cases, penalty and prosecution cases requiring approval of Additional CIT/JCIT;
iii. Dealing with references, tax evasion petitions, audit objections, and other statutory, technical and administrative functions;
iv. Monitoring of collections, Action Plan and other targets set by higher authorities;
v. Assistance in inspections and work relating to chain audit.

28.11 Work relating to the office of CIT

Assistance in matters relating to :-

i. Proposals u/s 147, 263/ 264 and applications u/s 273A etc. and corresponding provisions of other direct tax laws;
ii. Judicial work - second appeals, references, writs and matters before courts including CAT;
iii. Collection, collation and dissemination of information and its follow up;
iv. Approvals of various funds like provident fund superannuation fund and gratuity fund;
v. Registration of charitable trusts u/s12AA / 80G etc.;
vii. References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions;
viii. Monitoring of collections, Action Plan and other targets set by higher authorities;
ix. Receipt accounting, inspections, chain audit work;
x. Vigilance matters;
xi. Registration of income tax practitioners and valuers;
xii. Security arrangements.

28.12 Work relating to the office of Chief CIT
Assistance in matters relating to :-

i. Performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities;
ii. Coordination within the Department and with other agencies, bodies, etc.;
iii. Granting of statutory approvals, appointment of valuers, ITPs & all other matters technical in nature;
iv. Judicial work relating to references, writs and court work including CAT;
v. Approval to various funds like P.F., superannuation fund, gratuity fund.
vi. Vigilance matters including collection of ACRs & collection of data for holding DPC.
vii. References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions;
viii. Security arrangements;
ix. Organisation of conferences, meetings.

28.13 Work relating to representation before Tribunal

i. To obtain the necessary case-records/paper books well in advance;
ii. To prepare briefs, notes and to flag necessary papers;
iii. To search, organise and link judicial references, circulars etc.

28.14 Work relating to computer centres

i. Checking of postings of challans in TAS, including verification of challans/ refunds exceeding Rs. 1,00,000/-, reconciliation & Designating Officer (D.O.) check of challans, detailed accounts etc.;
ii. Implementation of all roles assigned in IPAN / AIS / TAS application software to Inspector;
iii. Assisting CIT (CO) /JCIT in implementation of Computerisation programme;
iv. To pursue matters with Banks / ZAO for supply of missing challans/ refunds;
v. To attend to public grievances and other correspondence relating to allotment of PAN and issue of PAN cards.

28.15 Investigation and related work

i. Assistance in confidential enquiries, conduct and all other aspects of search and seizure operations and their follow up;
ii. Enquiries into tax evasion petitions and other references;
iii. Reconnaissance work;
iv. Survey work/ collection, collation and dissemination of information from internal/ external sources;
v. Maintenance of relevant records and generation of reports relating to TEPs, search cases and survey cases;
vi. Implementation of all roles assigned to Inspector in EFS/CIB software;
vii. Vigilance matters.
viii. Assistance in all matters relating to sanction of rewards.

28.16 Collection of information for CIB and related functions

i. Collection, collation and dissemination of information collected through various sources viz. internal survey, external survey, statutory statements, enquiries, and TEPs;
ii. Development of data bank, matching of CIB data, implementation of CIB software;
iii. Preparation and maintenance of prescribed statistical statements and registers;
iv. Gathering of information regarding tax evasion:
   b. by follow up of leads available from department records, petitions, evidences of information, press reports and other publications;
   c. by liaison with enforcement agencies of other departments.

29 Functions and duties of Senior Tax Assistant

29.1 General

i. Implementation of all roles assigned to Senior Tax Assistants in departmental application software - including data entry;
ii. Compilation/ preparation of periodical and miscellaneous statistical statements and reports;
iii. Issue of tax clearance certificates/ exemption certificates/ Income-tax verification certificates and maintenance of the relevant registers;
iv. Dealing with PAC/ C&AG matters, parliament questions etc.;
v. Calculation and verification of tax, interest, and penalty and prepaid taxes;
vi. Maintenance of guard files regarding circulars;
vii. General assistance to higher authorities in investigation work;
viii. Communication of notices received from the court for evidence to the concerned persons;
ix. Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff association, departmental examinations and protocol work;
x. Maintenance of the movement registers for files/records;
xi. Any other work of official nature specifically assigned.

29.2 Work relating to assessments, collection and related functions

i. Receipt, processing, data entry of PAN applications, allotment of PAN, issue of intimations etc., and dispatch of forms 49A to computer centres;
ii. Receipt of returns, maintenance of return receipt register and inwards register;
iii. Transfer of assessment records including generation of transfer list in AIS, preparation of transfer memos etc.;
iv. Data entry and processing of returns on AST or TMS software for computation of income, tax, interest and refund;
v. Data entry and maintenance of demand and collection register and postings in IRLA;
vi. Generating and printing payment advices, calculation sheets, letter to tax defaulters, letter for adjustment of refund, notices for various penalties etc.;

vii. Verification of correctness of calculations of deductions, exemptions, rebates and relief etc. in the assessment orders;

viii. Calculation of tax / interest/ penalty / refund on income/ wealth determined by A.O.;

ix. Generation of calculation sheet, demand notices, penalty notices, challans, intimation slips, and ensuring that demand notices are issued after adjustment of prepaid taxes;

x. Preparation of refund vouchers and advice notes, making caging entries, and ensuring that refund vouchers are issued after adjustment of outstanding demands, unless otherwise directed by the AO;

xi. Ensuring proper service of assessment orders, demand notices, intimations, penalty orders etc. and entry of their date of service in the D&CR;

xii. Attending to taxpayer grievances;

xiii. Proper maintenance of registers and records;

xiv. Preparation of lists of time barring/ limitation matters after physical verification of records;

xv. Proper placement of all papers including those regarding advance tax, partnership deeds, application for registration of firms, challans, advice notes etc. in case records and their timely processing;

xvi. Preparation and issue of notices wherever so directed;

xvii. Preparation of advance tax folders where directed, and necessary follow-up;

xviii. Verification of challans produced by assessee and giving credit thereof in the relevant registers as per rules;

xix. Processing of applications u/s 154;

xx. Calculation of tax/refund/interest on rectification, appeal effect, revision etc.;

xxi. Periodical/annual verification of collections shown in the D&CR as per instructions;

xxii. Maintenance of D&CR, daily collection register and other prescribed registers;

xxiii. Follow-up of arrear and current demand, including issue of show-cause notices, garnishee notices & other action u/s 226 etc., disposal of stay petitions, and levy of penalty etc.;

xxiv. Carrying forward of arrear demand and its verification;

xxv. Preparation of dossier reports in respect of arrears of Rs. 1 lakh and above;

xxvi. Follow-up of audit objections;

xxvii. Maintenance and printing of:

b. register for penalty proceedings,

c. register for internal and revenue audit objections,

d. appeal effect register,

e. rectification register.

f. Generating CAP-I, advance tax defaulters list, defaulters list, ledger statements, and other statistical reports.

29.3 Work relating to audit and related functions

i. Verification of the list of auditable cases with reference to D&CR;

ii. Assistance in auditing of cases, and their follow-up;

iii. Maintenance of audit registers;
iv. Preparation and submission of statistical and other reports relating to audit cases;
v. Preparation of objection memos.

29.4 Judicial work and related functions

i. Receipt of appellate orders/references;
ii. Sending reports/records to appellate authorities;
iii. Submission of scrutiny reports on appellate orders/references etc.;
iv. Preparation of papers for appeals/references/revisions, waiver and watching limitations;
v. Preparation of paper books;
vi. Dealing with court cases.

29.5 Work relating to TDS and related functions

i. Preparation of TAN lists/and allotment of reformatted TAN;
ii. Maintenance of registers prescribed for TDS work;
iii. Maintenance of files regarding tax deduction at source;
iv. Entry in the control register of all periodical returns/statements received from the person responsible for tax deduction at source;
v. Implementation of all roles assigned to a Sr. TA in TDS, TAS, IRLA software;
vi. Data entry of annual returns and application of on-line validations for data accuracy;
vii. Detection of late and non-filers and issue of show cause notices;
viii. Verification of TDS certificates with the TDS returns received;
ix. Verification and processing of TDS returns, detection of missing information, computational error, short deduction/payment, TDS payment mismatch with IRLA payment;
x. Detection of defaults & generation of notices for late filing of returns; short deduction; short/ non payment; late payment of tax; averaging; and late furnishing of TDS certificates/declaration;
xii. Maintaining manually detected defaults and issue of show cause notices for these;
xiii. Preparation of orders of interest chargeable u/s 201(1A) and penalty u/s 272A;
xiv. Entry of demands raised and postings to IRLA, and generation of demand notices challans etc.;
xv. Generation of various lists, reports & registers - list of defaults detected, list of show cause notices where orders have been passed/ pending, reports for short deductions of tax, short/non-payment of tax, late furnishing of TDS certificates/declarations, quarterly progress report, notices for penalty, register for penalties and prosecutions;
xvi. Carry forward of arrear demand to new D&CR.

29.6 Work relating to administration section

i. Implementation of all roles assigned to Sr. TA in MMS, PAS, FRS, PRS software;
ii. Maintenance of biodata of employees, on-line allotment of Employee Number, Preparation of Promotion order and transfer orders on computers, updation of biodata on promotion/transfer etc.;
iii. Maintenance of leave account;
iv. Issue of letters for non-receipt of annual confidential reports / immovable property returns, and assistance in their follow-up;

v. Maintenance of records, registers etc. in vigilance matters and assistance in their follow-up;

vi. Maintenance of list of office/residential accommodation and assistance in their allotment;

vii. Maintenance of telephones/vehicles and their allotment etc.;

viii. Maintenance, receipt, issue and balance stock of all forms, office equipment and stationery items.

29.7 Work relating to cash section

i. Implementation of all roles assigned to Sr. TA in MMS, PAS, FRS, PRS software;

ii. Preparation of group wise pay roll and their schedules & statements for recovery of loans and advances of all employees; calculation & deduction of Income tax;

iii. Preparation of monthly pay slip for each employee;

iv. Calculation of interest on provident fund at the end of financial year;

v. Preparation of TDS certificates and annual returns of TDS;

vi. Transfer of payroll data on transfer of employee;

vii. Maintenance of sanctioned grant, its allocation and surrender;

viii. Maintenance of expenditure incurred and outstanding;

ix. Maintenance of commitments at Drawing and Disbursing Officer level;

x. Generating and preparing monthly expenditure statement, five monthly/ten monthly budget statements, certificate of expenditure, appropriation register, list of bills, subhead-wise/party-wise expenditure.

29.8 Work relating to tax recovery and related functions

i. Maintenance of registers and records including TRO’s register;

ii. Data entry and generation of the list of certified demands statements/certificates of arrears by TRO;

iii. Annual verification and tallying of TRO’s Register with the D& CR of the A.O.s;

iv. Calculation of interest u/s 220 and issue of show cause notices including notices u/s 226 for recovery of arrear demand;

v. Cross-checking with the records of AOs for cancellation / modification of certificates of recovery;

vi. Preparation of list of top arrear demand cases and their follow up for recovery;

vii. Preparation of distraint warrants;

viii. Assistance in attachment, auction & sale of property.

29.9 Work relating to the office of the range Additional/Joint CIT

i. Receipt and processing of all dak papers;

ii. Maintenance of files and their timely submission to Range Officer;

iii. Assistance in work relating to allocation of jurisdiction and follow-up of related proposals for transfer of cases etc.;
iv. Assisting Range Officer in organising distribution of work amongst Assessing Officers - including centralised receipt & distribution of returns and dak, centralised dispatch, maintenance of common record room etc.;

v. Compilation of all statistical and other reports;

vi. Monitoring of budget collections and action plan targets;

vii. Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.;

viii. Work relating to audit objections, stay of demand, write off, action plan etc.;

ix. Watching progress of recovery in dossier cases and its follow-up;

x. Processing of appeal batches, scrutiny reports, second appeals, revisions etc.;

xi. Processing and follow-up of prosecution proposals and cases.

29.10 Work relating to the office of CIT (Appeals)

i. Receipt of appeal memos and data entry for implementation of AST and Office Automation software for CIT (Appeals);

ii. Reparation and maintenance of appeal folders;

iii. Maintenance of appeal register, fixation register, remand report register, disposal register, and rectification register;

iv. Generation of notices/cause list;

v. Generation of statistical reports;

vi. Maintenance of list of high demand appeals, old appeals, and set aside cases;

29.11 Work relating to the offices of Chief CIT and CIT

i. Receipt and processing of all dak papers;

ii. Maintenance of files and their timely submission;

iii. Assistance in work relating to jurisdiction orders;

iv. Compilation of all statistical and other reports including CAP-I, CAP-II and QPRs;

v. Monitoring of budget collections and action plan targets;

vi. Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.;

vii. Work relating to audit objections, stay of demand, write off, action plan etc.;

viii. Monitoring progress of recovery in dossier cases and correspondence;

ix. Maintenance of files regarding jurisdiction of various authorities;

x. Data entry and maintenance of registers for penalty proceedings, revision applications, rectification applications and prosecution cases etc.;

xi. Work relating to appeal batches, scrutiny reports, second appeals and references to high courts/appeals in supreme court;

xii. Assistance in processing of proposals for prosecution and maintenance of prosecution/composition files and processing of cases regarding sanction of payment of legal fee.

xiii. Work relating to registration of income tax practitioners and valuers.

29.12 Work relating to computer centre
i. Receipt and dispatch of Dak;
ii. Data entry relating to AIS, IPAN, MMS, TAS etc. and implementation of all roles assigned to Sr. TA in departmental software;
iii. Coding of challans and their posting in TAS;
iv. Printing of PAN cards;
v. Attending to public grievances and maintenance of grievance register;
vii. General correspondence with AOs, ZAO, banks, and other authorities;
viii. Assistance in work relating to Maintenance of systems, follow-up of complaints, and AMCs etc.

29.13 Work relating to the offices of DGIT (Research) and DIT (Research)

i. Assisting in collection, compilation and collation of data from Income-tax returns and other sources for detailed analysis;
ii. To assist in carrying out research work;
iii. Preparation of prescribed reports and returns;
iv. Maintenance of prescribed registers

29.14 Work relating to departmental representation

Supervision and ensuring :-

i. Maintenance of fixation register and cause list;
Collection of records/briefs well before the date of hearing;
ii. Referring citations, judgments, rulings, case laws etc. from Taexpert or other JRS software and their inter linking etc.;
iii. Retrieval of direct tax acts/rules, circulars/instructions/notifications issued by Central Board of Direct Taxes/Directorates.
iv. Maintenance of all records, files, registers relating to representation.

30 Functions of Tax Assistant

30.1 General

i. Assisting the concerned authority in matters relating to security, cleanliness and sanitation of the building, search and seizure cases;
ii. Receipt, distribution and dispatch of dak;
iii. Maintenance of files and their timely submission to the concerned offices;
iv. Implementation of all roles assigned to Tax Assistants in departmental application software - including data entry;
v. Assistance in work relating to maintenance of systems, follow-up of complaints, and AMCs etc.;
vi. Purchase and distribution of books, newspapers periodicals and sale of waste;
vii. Dealing with examination matters e.g. issue of roll numbers, making arrangements for seating, compilation of results etc.;
viii. Liaison with Railways/CPWD/P&T;
ix. Maintenance and upkeep of fire fighting equipment, PBX, furniture & library and records thereof;
x. Income-tax verification certificates and maintenance of the relevant register;
xii. Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff association, departmental examinations, and protocol work;
xii. Matters relating to canteen, staff associations and welfare society etc.;
ixii. Weeding out of old records;
xiv. Publication of names of defaulters under the direct taxes laws;
xv. Maintenance of the movement registers for files/records.
xvi. Preparation and timely submission of statistical reports.
xvii. Any other work of official nature specifically assigned.

30.2 Work relating to administration and cash section

i. Proper maintenance of cash book, contingent register, diet money register, stamp registers and incidental correspondence, statements, etc.;
ii. Drawal of cash from bank and disbursement thereof;
iii. Implementation of all roles assigned to TAs in PAS, FRS, and PRS software;
iv. Proper maintenance of properties register, register of records destroyed, dead stock register, register of books and publications, service books, personal files, GPF account of class-IV staff, leave accounts, telephone register, etc.;
v. Preparation of pay bills, T.A. Bills, contingent bills, bills of various advances, bills of OTA, tuition fee, medical reimbursement, etc. and maintenance of allied registers;
vii. Assistance in purchase / distribution / maintenance of stationery, forms/ books/ pamphlets/ newspapers/ periodicals / articles/ liveries / sanitary articles/ electrical goods / typewriters / calculators / air conditioners/ transformers/ room desert coolers/ water coolers/ computers/ photocopy machines/ pedestal fans/ first aid box / day-to-day articles for office use/ miscellaneous items etc.;
vii. Dealing with establishment/administrative matters e.g. maintenance of attendance registers, issue of office orders, fixation of pay, nomination for deputation/ training;
viii. Preparation of pension, gratuity and provident fund papers etc. so that payment of retirement benefits is made to the person concerned latest on the date of retirement;
ix. Preparation of expenditure budgets;
x. Preparing jurisdiction orders, work distribution orders;
xi. Local printing of forms, issue of refund voucher books etc.;
xii. Preparation of all papers regarding all DPCs;
xiii. Dealing with references from the Board/Directorates or miscellaneous reference from assessee;
xiv. Matters relating to the sanction of expenditure in search and seizure cases;
xv. Maintenance/additions/alterations of govt. buildings/payment of rents, water electricity and telephone bills;
xvi. Implementation of incentive scheme;
xvii. Preparation of seniority list of non-gazetted cadres;
xviii. Preparation of disposition lists.
xix. Matter relating to allotment of residential and official accommodation.
xx. Sanction of advances;
xxi. Maintenance of personal deposit account;
xxii. Compilation of figures from ZAO and Banks;
xxiii. Purchase and printing/indenting of forms and stationery;
xxiv. Maintenance of guard file regarding circulars;
xxv. Preparation of periodical statements/returns;
xxvi. Issue of tax deduction statements, L.P.C, salary certificates, service certificates;
xxvii. Matters pertaining to recruitment rules;
xxviii. Dealing with references relating to Conduct Rules, including immovable property returns;
xxix. Matters pertaining to leave of staff and officers;
xxx. Assisting in up-keep and maintenance of light, fans, room coolers, water-coolers, personal computers, photocopy machines, air-conditioners, fire fighting equipment, first aid box etc.;
xxxi. Maintenance of library including issue of books;
xxxii. Getting the binding of ITRs, bulletins, service books, registers, etc.;
xxxiii. Assisting in the issue of CGHS/identity cards;
xxxiv. Assisting in arranging railway/air-ticket for officers going on official tours;
xxxv. Maintenance of registers of dead stock and display of list of dead stock items in each room;
xxxvi. Keeping record of files moving to and from officers;
xxxvii. Receipt, dispatch and distribution of dak to various functionaries, entry in peon book, maintenance of stamp account and relevant registers;
xxxviii. Drawal of cash from bank and disbursement thereof, preparation of group-wise payrolls of all employees;
xxxix. Preparation of all Schedules and statements for recovery of loans and advances.

30.3 Work relating to assessment and related functions

i. Receipt and distribution of returns of income and other inward dak;
ii. Maintenance of Return Receipt Register, and other Inward register;
iii. Proper maintenance of registers and records as per prescribed procedure;
iv. Proper placement and processing of all papers including those regarding advance tax, partnership deeds, challans, advice notes etc. in the respective case records;
v. Implementation of all roles assigned to TA in IPAN, AIS, AST, and IRLA software;
vi. Entering data from Form 49A for allotment of PAN; Generating PAN directory; Generating duplicate PAN reports; printing & dispatch of intimation letters; Dispatch of PAN application to Computer Centre for printing of PAN cards;
vii. Query assessee data as required by A.O. and generate appropriate reports;
viii. Preparing Transfer memos/ summarized transfer memos;
ix. Data entry for processing of returns of income on AST, TMS software;
x. Data entry for AD&CR;
xi. Preparation of refund vouchers;

xii. Preparation of lists of time barring/limitation matters, list of cases selected for scrutiny, notices for hearing, notices for reopening of assessments;

xiii. Maintenance of blue book, rectification register, register of penalty proceeding;

xiv. Verification of relevant particulars from the assessment order for correct computation of income or tax;

xv. Calculation and checking of tax/refund/interest/penalty on the total income/wealth, determined by the Assessing Officer;

xvi. Verification of challans produced by the assessee and giving credit thereof in the relevant registers;

xvii. Preparation of calculation sheet, demand notices, penalty notices, challans, acknowledgment slips and other documents which are required to be sent to the assessee along with the assessment order/intimation slip;

xviii. Ensuring that demand notices/refund vouchers are issued after adjustment of prepaid taxes;

xix. Proper dispatch and service of assessment orders, demand notices/intimations, penalty orders etc. and their entry in the D&CR;

xx. Processing of applications under section 154;

xxi. Calculation of tax/refund/interest due to rectification, appeal effect, revision etc.;

xxii. Preparation of refund vouchers and advice notes making caging entries;

xxiii. Ensuring that refund vouchers are issued only after adjustment of all outstanding arrears, unless otherwise directed by the Assessing Officer;

xxiv. Collection work, including issue of show-cause notices, garnishee notices and other action u/s 226 etc., putting up cases of defaulters for levy of penalty, both of arrear and current demand;

xxv. Transfer of assessment records;

xxvi. Assistance in maintenance of central record room/record room;

xxvii. Verification of list of auditable cases with reference to D&CR;

xxviii. Maintenance of audit registers;

xxix. Preparation and submission of statistical reports concerning audit;

xxx. Preparation of objection memos.

30.4 Work relating to TDS and related functions

i. Receipt of TDS returns, other dak and its distribution;

ii. Implementation of all roles assigned to TAs in TDS software;

iii. Data entry for allotment of TAN & reformatting existing TAN;

iv. Updating information related to Tax deductors (Data entry);

v. Printing intimation letters in respect of the above;

vi. Data Entry from TDS returns Received & their processing;

vii. Generating list of defaulters for non filers/late filers of return;

viii. Generating demand notices;

ix. Generate penalty and other show cause notices;

x. Maintaining details of demand, penalty orders;

xi. Revision, rectification and giving effect to orders;
xii. Printing & maintaining AO-wise TAN Directory;
xiii. Printing & maintaining TAN return receipt register;
xiv. Printing and maintaining TAN return control register;
xv. Generating QPR and other statistical reports;
xvi. Maintaining register of prospective deductors.

30.5  Work relating to tax recovery and related functions

xvii. Receipt, distribution and dispatch of dak and records;
xviii. Maintenance of registers and records including TRO’s register;
xix. Data entry and generation of the list of certified demands statements/ certificates of arrears by TRO;
xx. Annual verification and tallying of TRO’s Register with the D& CR of the A.O.s;
xxi. Calculation of interest u/s 220 and issue of show cause notices including notices u/s 226 for recovery of arrear demand;
xxii. Cross-checking with the records of AOs for cancellation/modification of certificates of recovery;
xxiii. Preparation of list of top arrear demand cases and their follow up for recovery;
xxiv. Preparation of distraint warrants;
xxv. Assistance in attachment, auction & sale of property.

30.6  Work relating to judicial and related functions

i. Receipt of appellate order batches/references;
ii. Calling reports/records from the Assessing Officers;
iii. Assistance in scrutiny of batches of appellate orders/references/reports/ records;
iv. Watching limitations;
v. Preparation of papers for appeals/references/revisions, waivers;
vi. Fixation of cases for revision and rectification etc. and their follow-up;
vii. Preparation of paper books;
viii. Dealing with court cases;
ix. Processing of appointment of standing counsel.

30.7  Work relating to prosecution section

i. Maintenance of prosecution/composition files;
ii. Processing of cases regarding sanction of payment of legal fee;
iii. Assisting the authorities in processing of prosecution proposals, obtaining counsel’s opinion, taking Board’s approval, correspondence with the AOs/ counsels;
iv. Processing of proposals for prosecution, and their follow-up.

30.8  Work relating to computer centre

i. Receipt, distribution and dispatch of dak;
ii. Receipt of challans/advice notes from nodal branches; challans/advice notes from CTUs, DCUs/Single AO units; mis-sent challans/advice notes from DCUs; challans from suspense clearance register;

iii. Data entry relating to AIS, IPAN, MMS, TAS etc. and implementation of all roles assigned to TAs in these software;

iv. Coding of challans and their posting in TAS;

v. Entries in DCR/daily refund register of challans/advice notes;

vi. Preparation of daily tally register and tally of challan/advice notes;

vii. Distribution/transfer of challans/advice notes with forwarding memo to DCUs; challans/advice notes to outstation CTUs/DCUs/Single A.O. Units;

viii. Printing of PAN cards;

ix. Attending to public grievances and maintenance of grievance register;

x. Generation of provisional daily collection report, detailed account for ZAO, Simple major head wise account, CTU collection report, Assessing Officer’s collection report, bank branch wise collection report, payment advices report;

xi. General correspondence with AOs, ZAO, banks, and other authorities.

30.9 Work relating to the office of CIT (Appeals)

i. Receipt of appeal memos and data entry for implementation of AST and Office Automation software for CIT (Appeals);

ii. Preparation and maintenance of appeal folders;

iii. Maintenance of appeal register, fixation register, remand report register, disposal register and rectification register;

iv. Generation of notices/cause list

v. Generation of statistical reports;

vi. Maintenance of list of high demand appeals, old appeals, and set aside cases.

30.10 Work relating to the offices of DGIT (Research) and DIT (Research)

i. Assisting in collection, compilation and collation of data from Income-tax returns and other sources for detailed analysis;

ii. To assist in carrying out research work;

iii. Preparation of prescribed reports and returns;

iv. Maintenance of prescribed registers.

30.11 Work relating to departmental representation

Supervision and ensuring :-

i. Maintenance of fixation register and cause list;

ii. Collection of records/briefs well before the date of hearing;

iii. Referring citations, judgments, rulings, case laws etc. from Taexpert or other JRS software and their inter linking etc.;

iv. Retrieval of direct tax acts/rules, circulars/instructions/notifications issued by Central Board of Direct Taxes/Directorates.
v. Maintenance of all records, files, registers relating to representation.

31 Functions of Data Processing Assistant Grade ‘B’

In addition to the jobs mentioned for DPA Grade ‘A’, assistance in planning, scheduling, co-ordination and implementation of interrelated and integrated data processing and supervision of the work of DPA Grade ‘A’.

32 Functions of Data Processing Assistant Grade ‘A’

i. Assistance in design and development of software.
ii. Implementation of information systems and databases.
iii. Operation and analysis of information systems and databases.
iv. Assistance in system analysis, programming, data organisation, data collection, collation, validation & coding.
v. Processing and maintenance of all forms of data including alphanumeric, textual, graphic, voice and optical data.
vi. Operation of all EDP machines/computers/computer based equipment/instruments, computer based on-line or real time systems/computer network based systems etc..

33 Functions and duty list of Lower Division Clerk

33.1 The main functions/duties of Lower Division Clerk (LDC) are as under :-

i. Typing and comparing letters, notices etc.;
ii. Data entry work on departmental application software;
iii. Receipt and dispatch of dak, entry in peon book, proper maintenance of peon books and maintenance of relevant registers;
iv. Maintenance of Stamp Account Register;
v. Distribution of dak to various functionaries;
vi. Distribution of forms, books, pamphlets, newspapers, periodicals etc.;
vii. Distribution of stationery;
viii. Maintenance of case records and allied registers;
ix. Filing of papers;
x. Receiving notices from ITAT and collecting records, annexures, briefs, grounds of appeals etc. at least one week before the date of hearing, their submission to the DRs and their return to the field offices;
xii. Maintenance of fixation register;
xiii. Maintenance of casual leave account;
xiv. Assisting in the up-keep and maintenance of light, fans, room coolers, water-coolers, air-conditioners, fire fighting equipment, first aid box etc.;
xv. Assisting in telephone matters;
xvi. Maintenance of library including issue of books;
xvii. Rendering assistance in preparation of various statements and returns;
xviii. Getting the binding of ITRs, bulletins, service books, registers, etc.;
xviii. Assisting in the issue of CGHS/identity cards;
xix. Assisting in arranging railway/air-ticket for officers going on official tours (when attached to the PRO);
xx. Statements and general correspondence relating to the above mentioned duties;
xxi. Maintenance of registers of dead stock and display of list of dead stock items in each room;
xxii. Keeping a record of files moving to and from the Officers;
xxiii. Any other official work specifically assigned.

33.2 When working as Cashier

i. Proper maintenance of cash book, contingent register, diet money register, stamp registers;
i. Preparation of pay bills, T.A. bills, contingent bills, bills of various advances and maintenance of allied registers;
iii. Correspondence, statements, etc. incidental to the above two items;
iv. Drawal of cash from bank and disbursement thereof.

34 Function and duty list of Staff Car Driver

i. Driving, maintaining and security of staff car and other office vehicles.
i. Maintaining log book properly.
iii. Any other official work specifically assigned.

35 Functions and duty list of Notice Server

i. Service of notices, letters and other communications.
i. Proper maintenance of Notice Server’s diary and its weekly submission to supervisory officers.
iii. Any other official work specifically assigned.

36 Functions and duty list of Gestetner Operator

i. Operating and maintaining Gestetner machine/photocopy machine.
i. Preparing sets as directed.
iii. Any other official work specifically assigned.

37 Functions and duties of Senior Private Secretary

The Senior Private Secretary is posted with the officers of the rank of Chief Commissioner of Income Tax / Director General of Income Tax. Following are the functions of Senior Private Secretary :-
i. Taking Dictation and transcription
Attending to inward and outward telephone calls.
Attending to visitors, and fixation/cancellation of appointments.
Keeping note of engagements, meetings etc. and reminding the officer well in time.
Getting ready papers required for meetings and appointments.
Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action.
Keeping a record of files moving to and from the officer.
Keeping track of follow up action in regard to matters marked by the officer to officials under him.
Circulation of tour programmes and attending to arrangements relating to tours.
Maintenance of officer’s personal library and updating of reference books therein.
Despatch and receipt of D.O and confidential dak.
Maintenance of confidential files including CCRs.
Maintenance of personal files of the officer.
Destroying by burning stenographic record of confidential and secret letters after typing and issuing the letters.
Bringing to the notice of the officer important pending matters which require his urgent attention.
Any other work specifically entrusted by the officer.

38 Functions and duties of Private Secretary

The Private Secretary is posted with the officers of the rank of Commissioner of Income Tax / Director of Income Tax. Following are the functions of Private Secretary :-

Taking Dictation and transcription
Attending to inward and outward telephone calls.
Attending to visitors, and fixation/cancellation of appointments.
Keeping note of engagements, meetings etc. and reminding the officer well in time.
Getting ready papers required for meetings and appointments.
Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action.
Keeping a record of files moving to and from the officer.
Keeping track of follow up action in regard to matters marked by the officer to officials under him.
Circulation of tour programmes and attending to arrangements relating to tours.
Maintenance of officer’s personal library and updating of reference books therein.
Despatch and receipt of D.O and confidential dak.
Maintenance of confidential files including CCRs.
Maintenance of personal files of the officer.
Destroying by burning stenographic record of confidential and secret letters after typing and issuing the letters.
Bringing to the notice of the officer important pending matters which require his urgent attention.
Any other work specifically entrusted by the officer.
39 Functions and duty list of different grades of Stenographers

39.1 Stenographer Grade - I

i. Taking dictation and transcription;
ii. Data entry work on departmental application software;
iii. Attending to inward and outward telephone calls;
iv. Attending to visitors and fixation/cancellation of appointments;
v. Keeping note of engagements, meetings etc. and reminding the officer well in time;
vi. Getting required papers ready for meetings and appointments;
vii. Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action;
viii. Keeping a record of files moving to and from the officer;
ix. Keeping track of follow up action in regard to matters marked by the officer to officials under him;
x. Circulation of tour programmes and attending to arrangements relating to tours;
xi. Maintenance of officer’s personal library and updating of reference books therein;
xt. Dispatch and receipt of D.O. letters and confidential dak;

39.2 Stenographer Grade - II

i. Taking dictation and transcription;
ii. Data entry work on departmental application software;
iii. Attending to inward and outward telephone calls;
iv. Attending to visitors and fixation/cancellation of appointments;
v. Keeping note of engagements, meetings etc. and reminding the officer well in time;
vi. Getting required papers ready for meetings and appointments;
vii. Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action;
viii. Keeping a record of files moving to and from the officer;
ix. Keeping track of follow up action in regard to matters marked by the officer to officials under him;
x. Circulation of tour programmes and attending to arrangements relating to tours;
xii. Maintenance of officer’s personal library and updating of reference books therein;
xiii. Dispatch and receipt of D.O. letters and confidential dak;
xiv. Maintenance of confidential files including ACRs;
xiv. Maintenance of personal files of the officer;
xv. Destroying by burning stenographic record of confidential and secret letters after typing and issuing the letters;
xvi. Bringing to the notice of the officer important pending matters which require his urgent attention;
xvii. Issue and receipt of communication/intimation slips;
xviii. Preparation of compliance memos;
xix. Preparation of returns/statistics as and when required;
xx. Maintenance of relevant registers pertaining to above matters;
xxi. Any other work of official nature specifically assigned (including typing and comparison work).

39.3 Stenographer Grade - III
i. Taking dictation and transcription;
ii. Data entry work on departmental application software;
iii. Keeping a record of files moving to and from the officer except when posted with Assessing Officer;
iv. Circulation of tour programmes and attending to arrangements relating to tours;
v. Dispatch and receipt of D.O. letters and confidential Dak;
vi. Maintenance of confidential files including ACRs (for heads of offices);
vii. Maintenance of personal files of the officer;
viii. Preparation of compliance memos;
ix. Issue and receipt of communication/intimation slips;
x. Assistance in preparation of returns/statistics as and when required;
xii. Maintenance of relevant registers pertaining to above matters;
xiii. Any other work of official nature specifically assigned (including typing and comparison work, maintenance of confidential files, maintenance of copying register etc.).

40 Functions and duties list of Group ‘D’ Employees
40.1 Junior Gestetner Operator
i. Operating and maintaining Gestetner machine/photocopy machine
ii. Preparing sets as directed.
iii. Any other work assigned.

40.2 Jamadar (Senior Peon)
i. Attending the bell of the officers.
ii. Ensuring that sitting arrangement in the officers’ room is hygienic and clean before the commencement of office hours.
iii. Ensuring that visitor’s lounge/ place is kept clean and in order before the commencement of office hours.
iv. Bringing and serving water, beverages and lunch to the officers and also to the visitors if so desired by the officers.
v. Carrying files and dak etc. to the officer/official concerned in the office as well as in the officers/officials’ residence.
vi. Going on tour with the officers or otherwise as directed.
vii. Any other work assigned.

40.3 **Daftry**
i. Maintaining records in proper order.
ii. Keeping record in the prescribed manner.
iii. Making available record as and when required.
iv. Maintaining record movement registers.
v. Placing of papers in relevant files.
vi. Handling and distribution of forms and stationary.
vii. Operating and maintaining photocopier machine.
viii. Preparing sets as directed.
ix. Any other work assigned.

40.4 **Peon**
i. Attending the bell of the officers.
ii. Ensuring that sitting arrangement in the officers’ room is hygienic and clean before the commencement of office hours.
iii. Ensuring that visitor’s lounge/place is kept clean and in order before the commencement of office hours.
iv. Bringing and serving water, beverages and lunch to the officers and also to the visitors if so desired by the officers.
v. Carrying files and dak etc. to the officer/official concerned in the office as well as in the officers/officials residence.
vi. Going on tour with the officers or otherwise as directed.
vii. Distribution of dak in different offices.
viii. Operating and maintaining photocopier machine.
ix. Preparing sets as directed.
x. Any other work assigned.

40.5 **Watchman (Chowkidar)**
i. Ensuring the safety of building and other government property.
ii. Ensuring the safety and security of vehicles of the officers/staff and public kept in the office premises/government residential premises/ departmental guest houses.
iii. Any other work assigned.

40.6 **Farash**
i. Cleaning and arranging the furniture, records and other documents/ registers in the rooms of the officers/staff and rooms allotted to bar, public etc. in the office building before the commencement of office hours.
ii. Bringing and serving drinking water to officers, staff and public in the office building/departmental guest houses.

iii. Any other work assigned.

**40.7 Safaiwala (Sweeper)**

i. Cleaning office rooms/bathrooms, building etc. before the commencement of office hours.

ii. Any other work assigned.

**40.8 Mali (Gardener)**

i. Developing and upkeep of lawns/garden/flower pots, etc. in the office premises, departmental guest houses and govt. residential premises.

ii. Any other work assigned.

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**41 Functions of officers and staff of Official Language Wing**

**41.1 Staff Meant for Implementation of Official Language Policy in the Income Tax Department**

The Director of Income Tax (RSP&PR) is assisted by the following categories of staff in implementation of the Official Language Policy in the Department:

i. Deputy Director (OL) (Pay Scale Rs. 10000-15200)

ii. Asstt. Director (OL) (Pay Scale Rs. 6500-10500)

iii. Senior Hindi Translator ((Pay Scale Rs. 5500-9000)

iv. Junior Hindi Translator (Pay Scale Rs. 5000-8000)

v. Hindi Stenographer (Pay Scale Rs. 4000-6000)

vi. Hindi Typist (LDC) (Pay Scale Rs. 3050-4590)

Implementation Committees have been constituted both at the headquarters as well as at the CCIT/CIT levels. Quarterly meetings of these committees are held to monitor the progressive use of Hindi in the Department.

**41.2 Functions of Deputy Directors (OL) - Headquarters :-**

i. All Administrative functions relating to cadre management of the employees of Official Language.

ii. Inspection of any field offices.

iii. Compilation of all India Reports of field offices and review thereof.

iv. To co-ordinate implementation of Official Language Policy in the field offices.

v. Preparation and Publication of suitable literature to promote Official Language Policy.

vi. Cash Awards, Scheme for original Books on Direct Taxes.

viii. Work relating to Hindi Advisory Committee and Parliament Committee on Official Language.
ix. All Translation works and implementation of Official Language Policy in the DIT (RSP&PR).

41.3 Functions of Deputy Directors (OL) - Regions :-
i. To conduct inspection of attached and subordinate offices. Each Deputy Director (Official Language) will conduct at least 12 inspections during a year and submit his report to his controlling Officer with a copy to the concerned charge of Commissioner of Income Tax/Director General of Income Tax and one copy to Director of Income Tax (RSP&PR)/Controlling Director General of Income Tax.
ii. To co-ordinate the Inspection work done by the Deputy Director (OL-HQ) and all matters connected with the visit of the Parliamentary Committee on Official Language in their respective jurisdiction.
iii. To advise and assist the Chief Commissioner of Income Tax/Director General of Income Tax on measures to be taken to speed up the implementation of Official Language Policy.
iv. To prepare suitable literature to promote official Language Policy.
v. Supervision and control of Hindi Staff in their jurisdiction.
vi. Compilation of quarterly reports of the offices located in their jurisdiction and review thereof and ensure the submission of these reports to the Headquarters in time.
vii. To undertake various schemes relating to implementation of Official Language Policy and Hindi Teaching/Training Scheme.

41.4 Functions of Asstt. Directors (OL) :-
i. To take measures for the implementation of the Official Language policy and programmes prescribed by the Government and to prepare scheme according to local requirements of a particular Region/Charge/Directorate.
ii. To evaluate and analyse the progress of development of Official Language and to conduct regular inspections of various offices of his Region/Charge/Directorate.
iii. To prepare reference and help-literature according to the needs of his Region/Charge/Directorate.
iv. To set-up Official Language Implementation Committees of the Headquarters and in the Range and Ward offices of his Region/Charge/Directorate and to convene its regular meetings and to take action for the compliance of the minutes.
v. To nominate officers and employees under the various Teaching/Training Schemes of the Government, to ensure their regular training and to consider their claims regarding incentives.
vi. To conduct various incentive scheme sponsored by the Government and all works relating thereto.
viii. To work as Officer Incharge of the Official Language Development Section.
ix. To prepare course material and other training material.
x. To organise seminar/symposium and other incentive programmes, exhibition etc.
xii. Translation work from English to Hindi and vice-versa and vetting thereof.
41.5 **Functions of Senior/Junior Hindi Translators:**

i. To work as Assistant to the Assistant Director, Official Language and to assist him in the performance of his functions.

ii. Translation work from English to Hindi and vice-versa/comparison of the typed material and maintenance of records relating thereto.

iii. To encourage the staff in his Charge/Directorate to use Hindi in their work and to prepare requisite material for their assistance.

iv. To take action in all matters relating to Hindi Teaching Scheme.

v. Maintenance of Hindi Library/Reading room.

vi. Maintenance of all records relating to official Language.

vii. Any other work assigned.

41.6 **Functions of Hindi Typist (LDC):**

i. Hindi and English typewriting and comparison thereof.

ii. To diarise letters etc. and to issue outgoing letters and to maintain records relating thereto.

iii. Duties prescribed for Lower Division Clerks by the Central Board of Direct Taxes from time to time.

iv. Any other work assigned.

42 **Valuation Cell**

42.1 The Valuation Cell is the official machinery of the department which has been entrusted with the task of valuation of immovable properties, plants and machineries referred to it by tax authorities.

42.2 The Valuation Cell in the Income Tax Department was created in October, 1968 on the recommendation of the Public Accounts Committee of the Parliament. Initially, it was functioning in an advisory capacity under the Central Board of Direct Taxes. With the implementation of the Taxation Laws Amendment Act, 1972, the Valuation Cell, in its present form, was set up in the year 1972.

42.3 The Valuation Cell comprises of different categories of officers on deputation from the Central Public Works Department (CPWD) who perform various types of statutory, advisory and other functions.

42.4 There is a separate chapter on the ‘Valuation Cell’ detailing its organisation, jurisdiction, powers and functions.
Chapter - 6
RECRUITMENT AND PROMOTION

1. Constitutional provision regarding rules for recruitment in the Government

Article 309 of the Constitution of India stipulates:-

“Recruitment and conditions of service of persons serving the Union or a State-
Subject to the provisions of this Constitution, Acts of the appropriate legislature may
regulate the recruitment and conditions of service of persons appointed, to public services
and posts in connection with the affairs of the Union or of any State:

Provided that it shall be competent for the President or such person as he may
direct in the case of services and posts in connection with the affairs of the Union and for
the Governor of a State or such person as he may direct in the case of services and posts
in connection with the affairs of the State, to make rules regulating the recruitment, and
the conditions of service of persons appointed, to such services and posts until provision
in that behalf is made by or under an Act of appropriate Legislature under this article, and
any rules so made shall have effect subject to the provisions of any such Act.”

Thus in terms of the Constitution, the Parliament is to enact a legislation governing the
recruitment and conditions of service for employees of the Central Government. Pending such
legislation, the President is empowered by the Constitution to make rules on these subjects. The
Parliament is yet to enact any law governing the conditions of service of the Central Government
employees. At present, these are governed by rules framed by the President in terms of the
aforesaid proviso to Article 309 of the Constitution. These rules relate primarily to recruitment,
conduct, discipline and appeals, pay, retirement benefits and pensions, etc. In respect of matters
for which there are no specific rules, the conditions of service are governed by executive orders
issued by the Government.

2. Classification of posts in the Government of India

All Central civil posts under the Government of India are normally classified into Groups
as Group ‘A’, ‘B’, ‘C’ & ‘D’ depending on their pay-scales as indicated below :-

<table>
<thead>
<tr>
<th>Description of posts</th>
<th>Classification of posts</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Central civil post carrying a pay or a scale of pay with a maximum of not less than Rs. 13,500/-</td>
<td>Group ‘A’</td>
</tr>
<tr>
<td>A Central civil post carrying a pay or a scale of pay with a maximum of not less than Rs. 9,000/- but less than Rs.13,500/-</td>
<td>Group ‘B’</td>
</tr>
<tr>
<td>A Central civil post carrying a pay or a scale of pay with a maximum of over Rs.4,000/- but less than Rs. 9000/-</td>
<td>Group ‘C’</td>
</tr>
<tr>
<td>A Central civil post carrying a pay or a scale of pay with a maximum of which is Rs. 4,000/- or less.</td>
<td>Group ‘D’</td>
</tr>
</tbody>
</table>
Note :-

There may be instances of variations from the above standardised pattern in categorisation of posts in specific situations depending on the needs of an organisation.

**Group ‘A’** : These posts carry higher duties and responsibilities and comprise middle and senior level management cadres of the Government.

**Group ‘B’** : These are supervisory posts above Group ‘C’.

**Group ‘C’** : These are mainly subordinate and clerical posts such as Inspectors of Income Tax, Tax Assistants, Clerks, Stenographers, etc.

**Group ‘D’** : These posts are that of supporting staff like Peon, Messenger, Watchman, etc.

3. **Recruitment to Group ‘A’ posts in the Indian Revenue Service**

The Indian Revenue Service, which is one of the premier organised Group ‘A’ services of the Central Government, has a large cadre strength, which has been further augmented by the recent restructuring of the Income Tax department. The present grade-wise strength of the service is indicated below :

<table>
<thead>
<tr>
<th>Cadre post (Duty posts)</th>
<th>Pay-scale</th>
<th>No. of posts</th>
</tr>
</thead>
<tbody>
<tr>
<td>CCIT/DGIT (Higher Administrative Grade)</td>
<td>Rs. 22400-525-24500</td>
<td>116</td>
</tr>
<tr>
<td>CIT/DIT (Senior Administrative Grade)</td>
<td>Rs. 18400-500-22400</td>
<td>698</td>
</tr>
<tr>
<td>Addl.CIT/Addl. DIT (Non-Functional Selection Grade)</td>
<td>Rs. 14300-400-18300</td>
<td>941</td>
</tr>
<tr>
<td>Jt.CIT/Jt. DIT (Junior Administrative Grade)</td>
<td>Rs. 12000-375-16500</td>
<td>175</td>
</tr>
<tr>
<td>Dy. CIT/Dy. DIT (Senior Time Scale)</td>
<td>Rs. 10000-325-15200</td>
<td>1240</td>
</tr>
<tr>
<td>Asstt. CIT/Asstt. DIT (Junior Time Scale)</td>
<td>Rs. 8000-275-13500</td>
<td>734</td>
</tr>
<tr>
<td>Total posts</td>
<td></td>
<td>3904</td>
</tr>
</tbody>
</table>

The service matters like recruitment, probation, promotion, seniority etc. of the members of the Service are governed by the Indian Revenue Service Rules.

The posts in the grade of ACIT, which is the lowest rung in Group ‘A’, are filled 50% by direct recruitment through the annual Civil Services Examination conducted by the UPSC and the balance of 50% posts in the grade are filled by promotion (selection mode) of ITOs in Group ‘B’. All the posts in the higher grades (other than that of ACIT) in Group ‘A’ are filled by way
of promotion only either through an internal DPC (Senior Time Scale and Non-Functional Selection Grade) or through a DPC (Junior Administrative Grade, Senior Administrative Grade and Higher Administrative Grade) held in the UPSC. The constitution of the DPCs mentioned above are prescribed in the IRS Rules.

There is, as such, no lateral entry in the service at higher levels by way of direct recruitment, deputation etc. Thus, the Indian Revenue Service has all the attributes of an organised Group ‘A’ service. These attributes, as prescribed by the Department of Personnel & Training, are as follows :-

i. The highest post in the service should not be below the level of Rs. 18,400-22,400 (SAG);

ii. It should have all the standard grades, namely Rs. 8,000-13,500/- (JTS), Rs.10,000-15,200 (STS), Rs. 12,000-16,500 (JAG), Rs. 14,300-18,300 (NFSG) and Rs. 18,400-22,400 (SAG);

iii. At least 50% of the vacancies in the grade of Rs. 8,000-13,500 (JTS) are required to be filled by direct recruitment; and

iv. All vacancies above the Junior Time Scale (Rs.8,000-13,500) and upto the Senior Administrative Grade (Rs. 18,400-22,400) are to be filled by promotion from the next lower grade.

4. Recruitment to other Group ‘A’ posts in the department

I. **Joint Director (Systems)** : 5 Posts (Rs. 12,000-375-16,500)

These are General Central Service, Group ‘A’ (gazetted) posts the vacancies occurring against which are filled by way of promotion (selection mode) failing which by deputation and failing both by direct recruitment.

**Promotion :**
Deputy Director (Systems) with 5 years’ regular service in the grade failing which combined regular service of 10 years in the grade of Deputy Director (Systems) and Assistant Director (Systems) with a minimum of 2 years’ regular service in the grade of Deputy Director (Systems).

**Deputation :**
Officers under the Central Government :-

i. a. holding analogous posts on a regular basis; or
   b. with 5 years’ regular service in posts in the scale of Rs. 10,000-15200 or equivalent; and

ii. possessing educational qualifications and experience prescribed for direct recruits.

**Note :-**
Age limit, probation period, qualifications, experience etc. for promotion, deputation and direct recruitment have also been prescribed in the relevant recruitment rules.

II. **Deputy Director (Systems)** : 26 Posts (Rs. 10,000-325-15,200)
These are General Central Service, Group ‘A’ (gazetted) posts the vacancies occurring against which are filled by way of promotion failing which by deputation and failing both by direct recruitment.

Promotion:
Assistant Director (Systems) with five years’ regular service in the grade.

Deputation:
Officers under the Central Government :-

i. a. holding analogous posts on a regular basis; or
   b. with 5 years’ regular service in posts in the scale of Rs. 8,000-13,500 or equivalent; or
   c. with 6 years’ regular service in posts in the scale of Rs. 7,500-12,000 or equivalent; or
   d. with 8 years’ regular service in posts in the scale of Rs. 6,500-10,500 or equivalent;

   and

ii. possessing educational qualifications and experience prescribed for direct recruits.

Note :-
Age limit, probation period, qualifications, experience etc. for promotion, deputation and direct recruitment have also been prescribed in the relevant recruitment rules.

III. Assistant Director (Systems) : 73 Posts (Rs. 8,000-275-13,500)

These are General Central Service, Group ‘A’ (gazetted) posts the vacancies occurring against which are filled 40% by promotion failing which by deputation/absorption failing both by direct recruitment and the remaining 60% by direct recruitment.

Promotion:
Data Processing Assistant Grade ‘B’ with 5 years’ regular service in the grade failing which combined regular service of 8 years in the grade of Data Processing Assistant Grade ‘A’ and ‘B’ with a minimum of 2 years’ regular service in the grade of Data Processing Assistant Grade-'B’.

Deputation:
Officers under the Central Government :-

i. a. holding analogous posts on a regular basis; or
   b. with 2 years’ regular service in posts in the scale of Rs. 7,500-12,000 or equivalent; or
   c. with 5 years’ regular service in posts in the scale of Rs. 6,500-10,500 or equivalent; or
   d. with 8 years’ regular service in posts in the scale of Rs. 5,500-9,000 or equivalent;

   and

ii. possessing educational qualifications and experience prescribed for direct recruits.

Note :-
Age limit, probation period, qualifications, experience etc. for promotion, deputation and direct recruitment have also been prescribed in the relevant recruitment rules.

5. Recruitment rules of other posts in the department
After restructuring of the department the recruitment rules of the following grades (posts) are currently in the process of preparation/modification:

Group ‘A’ : Senior Administrative Officer
Group ‘B’ : ITO, Sr.P.S., P.S., A.O. Grade-II & III and D.P.A. Grade ‘B’
Group ‘D’ : Junior Gestetner Operator, Senior Peon, Daftry, Peon, Watchman, Farash, Sweeper and Mali

Brief contents of recruitment rules of the aforementioned grades would, as such, be incorporated in the next edition of the Manual.
Chapter - 7

DEPARTMENTAL EXAMINATION

1 Introduction

1.1 Departmental Examinations are important means for testing employee’s competence both for the purpose of validating him for his current post as well as evaluating him for higher job responsibility within the organization.

1.2 The nodal agencies to look after the examination processes in the Department are the Directorate of Income-tax (Income-tax) the controlling office and the National Academy of Direct Taxes which looks after all matters relating to the training of IRS probationers. For the sake of brevity, the general aspects of the processes of conducting of examinations are discussed separately under the head common examination procedures, as these would be applicable to all categories.

2 Directorate of Income-tax (Inspection and Examination)

2.1 The Directorate of Income-tax (Income-tax) has a functional unit known as Examination Division. This is responsible for conducting the following examinations in the Income-tax Department:-

i. Assistant Commissioners of Income-tax (Group-A) (Probationers)
ii. Income-tax Officers
iii. Income-tax Inspectors
iv. Ministerial Staff

2.2 Even after the restructuring of the department, the Examination Division continues to discharge the function of conducting departmental examinations for the categories of employees, specified in para 2.1

2.3 The main functions of the Examination Division include the following:-

i. Formulation, review, amendment and interpretation of the examination rules.
ii. Preparation and review of the syllabi for various examinations.
iii. Preparation and dispatch of question papers.
iv. Preparation of model answers.
v. Evaluation of answer books
vi. Compilation of results of examinations.
vii. Sanction of honorarium to paper setters and valuers.
viii. Matters concerning grant of exemption.
ix. Matters relating to representations from candidates on results of the examinations.
x. Creation of examination centers.
xi. Relaxation of standards for candidates belonging to certain groups.
xii. Other residuary matters including rules for advance increments, crossing of efficiency bar, promotion, etc. which may be linked to the results of departmental examination and may have been referred to the Directorate by the CBDT or the cadre controlling authority from the field.
2.4 In regard to the examinations for the ministerial staff and others, the Examination Division is responsible only for prescribing the rules, framing the syllabi, laying down the time table and setting, translating, printing, packing and dispatching question papers. The rest of the operations in the conduct of the examinations are to be conducted by the field offices themselves through designated officers.

2.5 The process of conducting departmental examinations starts after notification of the time table. The Directorate of Income-tax (Income-tax) calls for the statement of requirements of question papers from the cadre controlling authorities (CCITs/ CITs). The CCITs/CITs in charge of examination then make another notification calling for the names of the candidates intending to appear in different examinations. On receipt of applications from the candidates, the CCITs/CITs concerned allow the candidates to appear in the examination concerned in conformity with the relevant Examination Rules. They also allot permanent roll numbers to candidates. Such permanent roll numbers do not change from year to year unless and until a candidate gets transferred to another charge.

2.6 On the basis of essential details of number of the candidates and the subjects in which they intend to appear the CCIT/CIT concerned is required to send the statement of the requirement of question papers to the Directorate. After completion of the examination he (CCIT/CIT) sends the name of the candidates in list ‘B’ showing the details of performance in the earlier examination of the candidates. The Directorate then compiles and declares the results of the examination on the basis of list ‘B’ and the performance in the current examination.

3 National Academy of Direct Taxes

3.1 Presently, the National Academy of Direct Taxes is involved in the departmental examination process to the extent that it is responsible for the conduct of examinations applicable in the cases of Group A Officers (Probationers). The Academy conducts the examination once every year around September/October when the probationers are allowed to appear in four papers, namely Accountancy, Income-tax (both Theory and Practical), Other Taxes & Allied Laws, and Office Management. The Academy, as per the Schedule of Training, proposes the time-table and sends the same to the Directorate of Income-tax for approval. It also sends a list of probationers to the Directorate who have completed seven months of training at the Academy and who intend to appear in the examination.

3.2 The Academy conducts these examinations like any other field office: it is provided by the Directorate of Income-tax with question papers and other modalities of conducting examinations such as observers. The results are finally declared by the Directorate. Thirty per cent of the total marks in all the subjects are allocated for the internal assessments to be made by the DGIT, National Academy of Direct Taxes based on various periodical tests and appraisals carried out in the Academy. The balance 70 per cent marks are earmarked for evaluation by the
Directorate of Income-tax in accordance with the procedure applicable to all other departmental examinations.

4 Common examination procedures

Some of the common procedures involved in the conduct of examination are discussed hereunder.

4.1 Treatment of candidate using unfair means

A Candidate who is or has been found to be indulging in any one or more of the following:-

i. Obtaining support for his candidature by any means;
ii. Impersonating;
iii. Procuring impersonation by any person;
iv. Submitting fabricated document or documents which has been tampered with;
v. Making statements which are incorrect or false, suppressing material information;
vi. Resorting to any other irregularity or any other improper means in connection with his or her candidature for the examination or in connection with the result of the examination.

viii. Misbehaving in the examination hall in any manner.
ix. Attempting to commit, or, as the case may be, to abet in the commission of all, or any of the acts, specified in the foregoing clauses;

may, in addition to rendering himself liable to criminal prosecution and disciplinary proceedings under the appropriate rules, be liable to all or any of the following actions :-

a. to be disqualified by the Competent Authority from the examination for which he/she is a candidate and declared as failed obtaining zero marks in all the papers in which he/she appeared in that examination;
b. to be debarred either permanently or for a specified period; and
c. to an adverse entry in the annual confidential report.

Explanation 1: “Competent Authority” shall be the Director of Income-tax (IT).

Explanation 2: A candidate found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall shall be deemed to have used unfair means in the examination hall. Candidates communicating with each other or exchanging calculators, chits, blotting papers etc. (on which something is written) shall also be treated to have used unfair means.

4.2 Procedure for award of punishment
i. The Competent Authority shall issue a memorandum to the candidate requiring to submit his/her explanation within 30 days (which may be extended at the discretion of the Competent Authority in appropriate case for sufficient reasons) of the receipt of the memorandum of charges of which he/she has been found guilty.

ii. The Competent Authority shall examine all the material available on record. After making a careful evaluation of the said material on record, if the Competent Authority arrives at the conclusion that the allegation against the candidate stand proved, either wholly or partly, he/she shall proceed to determine the punishment to be imposed and pass appropriate order in writing.

4.3 Reviewing authority

A candidate aggrieved by the order of punishment by the Competent Authority may within thirty days of the receipt of the said order represent to the Director General (Admn.) for the review of the punishment order. The Director General (Admn) shall have the powers to condone the delay in filing of the review petition for a further period of 30 days from the date of receipt of the said order of punishment by the candidate.

The Director General (Admn) after going through the facts reported to him apprising the evidence on record and the representation of the candidate shall pass appropriate orders in writing. The order passed by the Director General (Admn) in respect to all matters connected with the imposition, modification or revocation on the punishment shall be final.

4.4 Representation for revaluation

No request under any circumstances for revaluation of the answer books will be entertained. The request for recounting of marks will, however, be entertained, if a representation is submitted by the candidate to the Commissioner (In-charge of examinations) within 30 days from the date of declaration of the result by him/her. The Commissioner (In-charge of examination) shall forward all the representations received by him/her to the Director of Income-tax (IT).

4.5 Application for appearing in the examination

The application for appearing in an examination will be made by the candidate to the Commissioner of Income-tax (In-charge of examinations) in the prescribed format immediately after the declaration of the results for the preceding year by the CCIT/CIT (In-charge of examinations).

4.6 Declaration of results

The result of the examination will be compiled in the Directorate and communicated to the Commissioners (In-charge of examinations). The Commissioner (In-charge of examinations) will announce the same to the candidates showing the marks in each subject. He will declare the names of the candidates who have passed the examination fully and send the list of fully successful candidates to the Director of Income-tax (IT), Director General (Admn), and CBDT within 15 days of the declaration of the results.
4.7 Power to relax

Where it is felt necessary or expedient so to do, the Member (Personnel) Central Board of Direct Taxes may, with the approval of the Chairman, by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class of persons or category of persons.

5 Examination for Group ‘A’ officers

The Departmental Examination for Asstt. Commissioner of Income-tax (Probationers) is conducted once a year in the month of September/October. A supplementary examination, if necessary, is also held in the month of January every year for the ACIT probationers who fail in the main examination. The relevant authority for conduct of these examinations is derived from the Rules of Departmental Examination for Asstt. Commissioner of Income-tax (Probationers), 1996.

5.1 Eligibility criterion

A probationer would be eligible to take the Departmental Examination if on the first day of the month of the examination he has completed 7 months of training in the National Academy of Direct Taxes, Nagpur.

5.2 Chances permissible

A probationer will be required to pass the Departmental Examination fully in not more than three chances.

The Director of Income-tax (IT) may at his discretion give not more than one additional chance to a probationer, provided the failure to pass fully in his case in the admissible chances, has been on account of unavoidable circumstances and the head of the department under whom the probationer is posted certifies that the work and conduct of the probationer is good and recommends an extra chance on that account.

5.3 Subjects

The departmental examination in the cases of ACIT (Probationers) consists of subjects spread over four papers as under:

i. Paper I (Part A)- Income Tax Law (Theory- without books)
ii. Paper I (Part B)- Income Tax Law (Practical- with books)
iii. Paper II Book Keeping (without books)
iv. Paper III Other Taxes and Allied Laws
v. Paper IV Office Management and Tax Procedures

For details in this regard a reference can be made to the Directorate of Income-tax’s letter F. No. E.G(20)(28)90-96/OT/3667-3700 dated 21.08.1996.

5.4 System of examination
i. Thirty per cent of the total marks in all the subjects included in the departmental examination are allocated for the internal assessment to be made by the NADT based on various kinds of periodical tests and other appraisals in the NADT. Balance 70 marks in all the subjects included in the departmental examination are allocated for the examination to be conducted by the Directorate.

or

ii. When regulations for re-fixation of inter-se seniority on completion of training are applicable with specific percentage of marks allotted for assessment by the NADT, the total marks for all papers shall be 100 each.

5.5 Pass percentage, carry over and aggregation

i. A probationer will be declared to have passed the departmental examination if he/she secures not less than 55 per cent (50 per cent in the case of probationers belonging to the reserved categories) of the marks in each subject. A probationer who fails in the examination will, however, be treated to have passed and be exempted from re-examination in the subject in which a minimum of 55 per cent (50 per cent in the case of probationers belonging to the reserved categories) of the marks is secured.

ii. The marks for internal assessment for the subjects mentioned in the departmental examination to be awarded by the DG, NADT would be based on various kinds of periodical tests conducted and appraisal made in the NADT before the departmental examination. These marks will be intimated by the DG, NADT (only once) by 30th November of the year of examination when the probationer appears in the departmental examination for the first time.

iii. The marks for the internal assessment as intimated by the DG, NADT and the marks obtained by the probationer in the examination held by the Directorate in each subject would be added together to see whether the candidate has secured the requisite pass percentage marks in the subject.

5.6 Competent authority

The Competent Authority who shall in this case be the Director of Income-tax (IT) shall issue a memorandum to the candidate requiring him/her to submit his/her explanation within 30 days of receipt of the memorandum of the charges of which the candidate has been found guilty of:-

i. The Competent Authority may, in appropriate cases if he is satisfied that the candidate was prevented by sufficient cause from filing the explanation within the stipulated period, allow the candidate to file his explanation after the expiry of thirty days specified above but normally not beyond the expiry of 60 days of the receipt of the memorandum by the candidate.

ii. The Competent Authority after receipt of the explanation may conduct an enquiry through an officer not below the rank of a Deputy Director (Income-tax) or a Deputy Commissioner of Income-tax on the points, which are disputed by the candidate and shall obtain an enquiry report from him.

iii. The enquiry officer shall afford the candidate an opportunity for personal hearing before sending a report in the matter to the Competent Authority.
iv. The Competent Authority after going through the facts reported to him, evidence on record, report of the Enquiry Officer and the explanation, if any, furnished by the candidate shall determine the punishment, to be imposed under the Rules.

v. A candidate aggrieved by the order of the Competent Authority under the Rules may within 30 days of the receipt of the said order represent to the DGIT (Admn.), New Delhi for the review of the order. The DGIT(Admn.) shall have the power to condone the delay in the filing of the review petition up to a maximum period of 60 days from the date of the receipt of the said order.

vi. The DG after going through facts reported to him, evidence on record and after hearing the candidate shall pass an appropriate order. The order of the DG in regard to all matters connected with the imposition/modification or revocation of the punishment shall be final.

5.7 **Representation and revaluation**

No request for revaluation of the papers will be entertained except for re-counting of marks obtained. No representation in this regard will, however, be entertained if received by the Directorate after the expiry of 45 days from the date of declaration of result by the Directorate.

The DG, NADT and the Commissioners of Income-tax will send to the Director of Income-tax (Income-tax) the list of probationers appearing in the examination by the 31st July and 31st December every year for the examinations to be held in September and January respectively.

5.8 **Declaration of results**

The results of the departmental examination will be declared by the Director of Income-tax (Income-tax) who will also declare the names of the probationers who have passed the departmental examination as a whole or in part.

6 **Examination for Income-tax Officers**

The departmental examination for Income-tax Officers is conducted by the Directorate of Income-tax (IT) once a year in the first quarter of the financial year. The periodicity of this examination is, however, subject to change at the discretion of the Directorate. The Director of Income-tax (IT) notifies the exact date of the examination and fixes the time-table well in advance of the date of examination.

6.1 **In-charge of examination**

The Commissioner of Income-tax nominated by the Chief Commissioner of Income-tax (Cadre Control) shall be responsible for the proper conduct of the examination for Income-tax Officers in that charge. The said CCIT shall authorize the CIT so nominated to:

i. receive applications from the candidates appearing in the examination in the prescribed proforma;

ii. intimate to Director of Income-tax (IT), the requirement of question papers;

iii. furnish all statements that have a bearing on the conduct of the examination in the forms prescribed by the Director of Income-tax (IT) from time to time;
iv. make all arrangements for proper conduct of the examination and declaration of results thereof;
v. perform such other essential functions that may be required for the conduct of the examination or as may be deemed necessary by the Director of Income-tax (IT).

6.2 Eligibility criterion

The following persons will be eligible to appear in the departmental examination for Income-tax Officers:-

i. Income-tax Inspectors who have passed the departmental examination for Income-tax Inspectors;

ii. Office Superintendent; Senior TA; Stenographers Grade I & II who have passed the departmental examination for Income-tax Inspectors regardless of whether they have been promoted as Income-tax Inspector or not.

6.3 Chances permissible

A candidate may avail of a maximum of 10 chances.

6.4 Subjects

The examination will be held in the following subjects :-

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Subject</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Income tax Law and Allied Taxes (Theory)</td>
<td>100</td>
</tr>
<tr>
<td>2.</td>
<td>Income-tax Law Practical (With Books)</td>
<td>100</td>
</tr>
<tr>
<td>3.</td>
<td>Advanced Accountancy</td>
<td>100</td>
</tr>
</tbody>
</table>

6.5 Pass percentage, carry over and aggregation

i. A candidate will be declared to have passed the examination if he/she secures 50% marks in each of the papers 1 to 3.

ii. A candidate who secures the minimum pass marks in one subject in a particular examination will be exempted from appearing in that paper in the subsequent examinations.

6.6 Furnishing of list/statement

The Commissioner of Income-tax (In-charge of examinations) shall send the following list/statement to the Director of Income-tax (IT):-

i. Requirement of question papers before 31st March of the year of Examination.

ii. List “B” in the prescribed proforma, within 15 days of the conclusion of the examination, indicating, inter alia, the names of candidates allowed to appear as per permission granted by the Commissioner of Income-tax (In-charge of examinations) including their roll numbers and the exemption marks obtained by them in different subjects in earlier years’ examinations,
iii. List “A” of the candidates with the particulars of absentees in the examination for any particular subject(s) marked in red ink within 15 days of the conclusion of examination.

7 Examination for Income-tax Inspectors

The departmental examination for Income-tax Inspectors is conducted by the Directorate of Income-tax (IT) once in a year in the first quarter of the financial year. The periodicity of this examination is, however, subject to change at the discretion of the Directorate. The Director of Income-tax (IT) notifies the exact date of the examination and fixes the time-table well in advance.

7.1 In-charge of examination

The Commissioner of Income-tax nominated by the Chief Commissioner of Income-tax (Cadre Control) shall be responsible for the proper conduct of the examination for Income-tax Inspectors in that charge. The said CCIT shall authorize the CIT so nominated to:-

i. receive applications from the candidates appearing in the examination in the prescribed proforma;
ii. intimate to Director of Income-tax (IT) the requirement of question papers;
iii. furnish all statements that have a bearing on the conduct of the examination in the forms as prescribed by Director of Income-tax (IT) from time to time;
iv. make all arrangements for proper conduct of the examination and declaration of results thereof;
v. perform such other essential functions that may be required for the conduct of the examination or as may be deemed necessary by the Director of Income-tax (IT).

7.2 Eligibility criterion

The following persons will be eligible to appear in the departmental examination for Income-tax Inspectors:-

i. directly recruited Inspectors
ii. any person holding the post of Officer Superintendent, Sr. TA, TA, Stenographers Grade I, II and III, provided that he/she has passed the departmental examination for ministerial staff.

7.3 Chances permissible

A candidate may avail of a maximum of 10 chances.

7.4 Subjects

The examination will be held in the following subjects:-

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Subject</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Income-tax Law and Allied Taxes (Theory)</td>
<td>100</td>
</tr>
<tr>
<td>2.</td>
<td>Income-tax Law (Practical – With Books)</td>
<td>100</td>
</tr>
</tbody>
</table>
### 7.5 Pass percentage

i. A candidate will be declared to have passed the examination if he/she secures 45 per cent marks in each of the papers 1 to 5.

ii. A candidate who secures the minimum pass marks in one subject in a particular examination will be exempted from appearing in that paper in the subsequent examinations.

iii. Those who have qualified in Hindi paper in the matriculation examination, its equivalent or any higher examination or in the departmental examination for ministerial Staff, will be exempted from passing the Hindi paper in this examination.

### 7.6 Furnishing of list/statement

The Commissioner of Income-tax (In-charge of examination) shall send the following list/statement to the Director of Income Tax (IT):

i. Requirement of question papers before 31st March of the year of examination.

ii. List “B” in the prescribed proforma within 15 days of the conclusion of the examination indicating, inter alia, the names of candidates allowed to appear as per permission granted by the Commissioner of Income-tax (In-charge of examinations) including the roll numbers and the exemption marks obtained by them in different subjects in earlier years’ examinations.

iii. List “A” of the candidates with the particulars of absentees in the examination for any particular subject(s) marked in red ink, within 15 days of the conclusion of the examination.

### 8 Examination for ministerial staff

The departmental examination for ministerial staff is conducted by the Directorate of Income-tax (IT) once a year in the first quarter of the financial year. The periodicity of this examination is, however, subject to change at the discretion of the Directorate. The Director of Income-tax (IT) notifies the exact date of the examination and fixes the time-table well in advance of the date of examination.

### 8.1 In-charge of examination

The Commissioner of Income-tax nominated by the Chief Commissioner of Income-tax (Cadre Control) shall be responsible for the proper conduct of the examination for ministerial staff in that Charge. The said CCIT shall authorize the CIT so nominated to:

i. receive applications from the candidates appearing in the examination in the prescribed proforma;

ii. intimate to Director of Income-tax (IT) the requirement of question papers;

iii. furnish all statements that have a bearing on the conduct of the examination in the forms as prescribed by Director of Income-tax (IT) from time to time;
iv. make all arrangements for proper conduct of the examination and declaration of results thereof;
v. perform such other essential functions as may be required for the conduct of the examination or as may be deemed necessary by the Director of Income-tax (IT).

8.2 Eligibility criterion

The following persons will be eligible to appear in the Departmental Examination for Ministerial Staff:-

i. Tax Assistants
ii. Stenographers Grade III, Grade-II and Grade-I
iii. Lower Division Clerks including Hindi Typists

8.3 Chances permissible

There is no restriction on the number of chances to be availed of in respect of this examination.

8.4 Subjects

The examination for ministerial staff is held in the following subjects :-

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Subject</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Précis Writing and Drafting and Computer Basics</td>
<td>100</td>
</tr>
<tr>
<td>2.</td>
<td>Office Procedure (FR, SR, GFR etc.) andCalculation of Income-tax (With Books)</td>
<td>100</td>
</tr>
<tr>
<td>3.</td>
<td>Hindi</td>
<td>50</td>
</tr>
</tbody>
</table>

8.5 Pass percentage

i. A candidate will be declared to have passed the Examination if he/she secures 40 per cent marks in each of the papers 1 to 3.
ii. A candidate who secures the minimum pass marks in one subject in a particular examination will be exempted from appearing in that paper in subsequent examinations.
iii. Those who have qualified in Hindi paper in the matriculation examination, its equivalent or any higher examination will be exempted from passing the Hindi examination.

9 Conduct of examination and declaration of result

i. The Commissioner of Income-tax (In-charge of examinations) shall make arrangements for conducting the examination including allotment of roll numbers, distribution of question papers, prescribing the procedure in the examination hall, evaluation of the answer books and the declaration of results. He/she will also declare the names of the candidates who have completely qualified the examination with or without the Hindi test.
ii. The Commissioner of Income-tax (In-charge of examinations) shall send the requirements of question papers to the Director of Income-tax (IT) before 31st March of the year
of examination. The Director of Income-tax (IT) will supply the required number of question papers to the Commissioner of Income-tax (In-charge of examinations).

iii. The Commissioner of Income-tax (In-charge of examinations) shall send the following to the Director of Income-tax (IT) as soon as the results are declared:

a. a report on the conduct of the examination;
b. a copy of the mark sheet with the list of candidates declared successful.

10. The aforementioned suggested system of various departmental examinations, which is currently under processing in the CBDT, seeks to rationalise certain aspects of the existing system of these examinations in order, inter alia, to bring it in line with the restructured administrative/hierarchical set-up of the department. The contents of the preceding paras may, however, require subsequent modifications as and when the system of departmental examinations and revised recruitment rules of the relevant grades are finalised by the Board. If considered necessary, a corrigendum would be issued subsequently.
Chapter - 8

CONFIDENTIAL REPORTS

1. Purpose of writing Confidential Report-performance evaluation

The performance of every Government servant is assessed annually through his confidential reports. Hence, confidential reports are of immense importance in his career, as the work, conduct, character and capabilities of the officer reported upon can be accurately judged from the recorded opinion. Moreover, these reports, in the process, aim at ensuring efficiency in services.

It is in the interest of every Government servant that he should know how well or otherwise, he is performing the job assigned to him. In fact, he would be more interested to know particularly his defects and shortcomings, which would affect his career advancement in the long run. Unless he comes to know of them in time and overcomes them by taking remedial measures, he cannot plan his career development in a systematic manner.

Thus the system of confidential reports has three principal objectives. First and foremost is to improve the performance of the subordinate in his present job. The second one is to assess his potentialities and provide him appropriate feedback and guidance for correcting his deficiencies and improve his performance. Third, confidential report provides the basic and vital inputs for assessing the performance of an officer and his comparative merit for purposes of advancement in his career, confirmation, promotion/selection, continuance in service beyond certain age on completion of certain years’ service, etc.. Government have accepted the principle that decisions on these matters should be based solely on the assessment of the confidential dossiers.

2. Period and frequency of reporting

In every Department, confidential reports should be recorded preferably annually for the period covered by the financial year.

Officers writing the confidential reports should have carefully observed the work and conduct of those under their control and have provided the required training and guidance wherever necessary. The annual confidential reports should be based upon the results of such observations as well as periodical inspections.

There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the Reporting Officer during the course of a year provided that no report should be written unless a reporting officer has at least three months’ experience on which to base his report. In such cases, each report should indicate precisely the period to which it relates. The reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining confidential reports in such cases should be that of the Head of the Department or the office.

When a Reporting Officer who has been in charge for substantial portion of the year has to proceed on long leave, transfer etc he should, even if the reports are not due to be written at
that time, write the report before handing over charge. The Reviewing Officers should, in similar circumstances, review the reports so written.

Except clerical and other categories of officials, doing jobs of repetitive nature, the official reported upon should, at the end of each year, submit a brief resume, not exceeding 300 words of the work done by him, bringing out special achievements if any. The resume should be submitted to the Reporting Officer and should form a part of the confidential report. The Reporting Officer should duly take note of the resume and after making his own comments, and assessment, submit the entire record to the next higher officer, viz. the Reviewing Officer.

If the Reporting/ Reviewing Officer is under suspension, he may be permitted to write/review the report within two months from the date of his having been placed under suspension or within one month from the date on which the report was due, whichever is later. An officer under suspension cannot be asked to write/review confidential reports after these time limits. Where the Reporting Officer retires or otherwise demits office, he may be allowed to give the report on his subordinates within a month of his retirement or demission of office.

3. **Issue of letters of appreciation or notes of commendation to government servants**

Sometimes, in recognition of outstanding work done by a Government servant, it becomes desirable to give a note of commendation to encourage such work in future. The general policy should be to discourage the practice of granting letters of appreciation or notes of commendation to Government servants and placing them in the confidential reports. Exceptions, may however, be made in the following cases :-

i. letters of appreciation issued by the Govt. or a Secretary or head of Department in respect of any outstanding work done should be kept in the confidential report dossier.

ii. Letters of appreciation issued by special bodies or commissions or committees, etc, or experts or their reports expressing appreciation for a government servant by name should only go into the confidential report dossier.

iii. Letters of appreciation from individual officials (other than a Secretary or Head of Department) may go into the confidential report if confined to expressing appreciation for services rendered far beyond the normal call of duty, and provided the Secretary or the Head of the Department directs.

Appreciation of work should, more appropriately, be recorded in the annual confidential report rather than in such letters of appreciation which do not have a complete perspective of the employee’s performance and his strengths and weaknesses. However, the mere fact that astray letter of appreciation goes into his confidential report does not give the officer undue advantage in the matter of promotion which is governed more by consideration of general and consistently high performance than by occasional flashes of good work.

Confidential reports need not be written for honorary or part time officials.

4. **Responsibility of Reporting/Reviewing Officers**

In order to minimise the element of subjectivity and of conscious or unconscious bias, the confidential report is required to be written by two officers. It is expected that every officer
knows a large number of employees two grades below him. His overall assessment of the character, performance and ability of the reported officer, therefore, is necessary as a built in corrective. The judgment of the immediate superior, even though completely fair in its intent, might sometimes be too narrow and subjective to do justice to the officer reported upon. The officer superior to the Reporting Officer should, therefore, consider it his duty to personally know and form his own judgment of the work and conduct of the officer reported upon. He should, accordingly, exercise positive and independent judgment on the remarks of the Reporting Officer under the various detailed headings in the form of the report as well as on the general assessment, and express clearly his agreement or disagreement with these remarks. This is particularly necessary in regard to adverse remarks (if any), where the opinion of the higher officer shall be construed as the correct assessment. If the superior officer does not fully agree with the Reporting Officer he should indicate the nature and content of such difference.

The Reviewing Officer is free to make his remarks on points not even mentioned by the Reporting Officer. Such additional remarks would, in fact, be necessary where the report is too brief, vague or cryptic.

With a view to enabling the Reviewing Officer to discharge his responsibility in ensuring the objectivity of the confidential report, it has been decided that where he is not sufficiently familiar with the work of the officer reported upon so as to be able to arrive at a proper and independent judgment of his own, it should be his responsibility to verify the correctness of the remarks of the Reporting Officer after making such enquiries as he may consider necessary. Where necessary, he should also give a hearing to the person reported upon before recording his remarks. The report is to be written by the Reporting Officer immediately superior to the officer reported upon and reviewed by the next higher authority. In both the cases, they should have supervised the work of the officer reported upon for not less than three months. In accordance with the DOP&T OM No.21011/1/93-Estt.(A) dated 14.1.1993, the Reporting and Reviewing Officers may be allowed to report/review the ACRs of their subordinates within one month of their retirement or demission of office. If the Reporting Officer and/or Reviewing Officer is/are under suspension, the CRs of the subordinates are to be written/reviewed within two months of the date of suspension or one month of the due date of completion of the CR, whichever is later.

5. Form and contents of Confidential Reports

Writing of Confidential Report (C.R.)

As per Home Ministry's instructions, the form in which confidential reports are to be recorded can vary from department to department and as between different levels of responsibility within a departmental hierarchy, depending upon the nature of work and duties attached to various posts. It is, however, prescribed that a confidential character roll should contain the assessment of certain qualities of general importance such as integrity, intelligence, keenness, industry, tact, attitude to superiors and subordinates, relations with fellow-employees, etc. In addition to the prescribed attributes, every C. R. Should carry a general appreciation of the character, conduct and aptitudes of the officer reported upon. Reference to specific incidents may be made, if at all, only by way of illustrations to such adverse comments of a general nature, e.g. inefficiency, dilatoriness, lack of initiative or judgment etc. For the Income-tax department, the C. Rs. are written in various forms prescribed for different levels of officer and staff.
In the Income-tax department, Inspection Reports may help Reporting as well as Reviewing Officers to write confidential reports in an objective manner. The extent of fulfillment of various action plan targets would also be helpful in writing specifically such reports. Reporting and Reviewing officers would well advised to focus specifically on the officer's achievements under the plan and comment on the extent of the shortfall, if any, and the reasons therefor.

Sometimes difficulties are experienced in filling up the column relating to integrity. As per the office memorandum No. 31//464-Estt(A) dated 21-6-65, the following procedure for filling up the column relating to integrity has been laid down:-

Supervisory officers should maintain a confidential diary in which instances which create suspicions about the integrity of a subordinate should be noted from time to time and action to verify the truth of such suspicion should be taken expeditiously by making confidential enquiries departmentally or by referring the matter to the Special Police Establishment. At the time of recording the annual confidential report, this diary should be consulted and the material in it utilised for filling up the column about integrity. If the column is not filled on account of the unconfirmed nature of the suspicions, further action should be taken on the lines given in the following paragraphs:

i. The column pertaining to integrity in the character roll should be left blank and a separate note about the doubts and suspicions regarding the officer’s integrity should be recorded simultaneously and followed up.

ii. A copy of the secret note should be sent together with the character roll to the next superior officer who should ensure that the follow up action is taken with due expedition.

iii. If, as a result of the follow-up action, an officer is exonerated, his integrity should be certified, and an entry made in the character roll. If suspicions regarding his integrity are confirmed, this fact may also be recorded and duly communicated to the officer concerned.

iv. There are occasions when a Reporting Officer cannot, in fairness to himself and to the officer reported upon, either certify the integrity or make an adverse entry, or even be in possession of any information which would enable him to make a secret report to the Head of the Department. Such instances occur when an officer is serving in a remote station and the Reporting Officer has not had occasion to watch his work closely or when an officer has worked under the Reporting Officer only for a brief period or has been on long leave, etc. In all such cases, the Reporting Officer should make an entry in the integrity column to the effect that he has not watched the officer’s work for sufficient time to be able to make any definite remark or that he has heard nothing against the officer’s integrity as the case may be. This would be a factual statement to which there can be no objection. But it is necessary that a superior officer should make every effort to form a definite judgment about the integrity of those working under him, as early as possible, so that he may be able to make a positive statement.

v. There may be cases in which after a secret report/note has been recorded expressing suspicion about an officer’s integrity, the inquiries that follow do not disclose sufficient material to remove the suspicion or to confirm it. In such a case, the officer’s conduct should be watched for a further period, and in the meantime, he should, as far as practicable, be kept away from positions in which there are opportunities for indulging in corrupt practices.
6. Communication of adverse remarks

At the outset it may be clarified that average reports are not to be treated as adverse reports.

It is necessary that every employee should know what his defects are and how he could remove them. Past experience suggests that it would make for better efficiency and contentment of the public services if every Reporting Officer realizes that it is his duty not only to make an objective assessment of his subordinate's work and qualities but also to give him at all times the necessary advice, guidance and assistance to correct his faults and deficiencies. If this part of the Reporting Officer’s duty is properly performed there should be no difficulty about recording adverse entries which would only refer to defects which had persisted despite the Reporting Officer’s efforts to have them corrected.

Adverse entries, if any, in the confidential reports of the officers should be communicated by the Reviewing Officer. This should be done as far as possible within one month of the completion of the report. The communication should be in writing and a record to that effect should be kept in the confidential roll of the officer. Where there is no Reviewing Officer, the adverse entry will be communicated by the Reporting Officer likewise.

The authority, in whose custody the character rolls of officers in a service/post are maintained, will :-

a. Ensure that the annual confidential reports of the officer in service/post are received without undue delay.
b. Scrutinise the reports as soon as received to see whether the adverse remarks, if any, have been communicated to the officers concerned. If it is found that the adverse remarks have not been communicated in any case, he should return the incomplete report bringing it to the notice of the Head of the Department/office where the officer was last working during the period under report, requesting for the early return of the report after due compliance.
c. Communicate to the officer concerned through the Ministry/Department/office in which the officer is serving the fall in standards, if any, in relation to his past performance as revealed through his annual confidential reports, as required in the Ministry of Home Affairs office memorandum No. 51/3/68-Ests.(A) dated the 2nd March 1968.

While mentioning faults/defects, the Reporting Officer should also give an indication to the efforts at reform made by him, by way of guidance, admonition, etc. or the result of such efforts.

In communicating remarks to the officer reported upon, the following procedure should be adopted :-

a. Where no adverse entry is made in a confidential report, nothing should be communicated except in cases dealt with in (c) below.
b. where an adverse entry is made, whether it relates to a remediable or to an irremediable defect, (including a reference to the communication of a “warning” or “displeasure of the Government” or a “reprimand”) it should be communicated under the orders of, and wherever possible, by an officer superior to the one to whom the remarks are communicated. In
all these cases, the substance of the entire report, including what may have been said in praise of
the officer, should also be communicated.

c. Where the report of an officer shows that he had made efforts to remedy or
overcome defects mentioned in the preceding report, the fact should be communicated to the
officer in a suitable form and a copy of such communication added to the confidential report.

The object of the second part of (b) and of (c) is to let an officer know that his good
qualities as well as his defects have been recognised and that notice has also been taken of the
improvement, if any, made by him.

While communicating the adverse remarks to the Government servant concerned the
identity of the superior officer making such remarks should not normally be disclosed. If,
however, in a particular case it is considered necessary to disclose the identity of the superior
officer, the authority dealing with the representation may at his discretion allow the identity to be
communicated.

7. Representation against adverse remarks

The adverse remarks should be communicated expeditiously in all cases.

Only one representation against adverse remarks (including reference to warning or
communication of the displeasure of the Government or reprimand which are recorded in the
confidential record of the Government servant) should be allowed.

Representation against adverse entries (including reference to “warnings” or
communications of the ‘displeasure’ of the ‘Government’ or ‘reprimands’ which are recorded in
the confidential report of the Government servant) should be made within six weeks of the date
of communication of such remarks. While communicating the adverse remarks to the
Government Servant concerned, the time limit as stated above, should be brought to his notice.
The competent authority may, at its discretion entertain a representation made beyond the time
specified above, if there is satisfactory explanation of the delay.

All representations against adverse entries should be decided expeditiously by the
competent authority and in any case not later than six weeks from the date of submission of the
representation.

The following procedure may be adopted in dealing with representations from
Government servants against adverse remarks communicated to them:-

i. All representations against adverse remarks should be examined by an authority
superior to the Reviewing Officer, in consultation, if necessary, with the Reporting and the
Reviewing Officers. The said superior authority shall be regarded as the competent authority to
deal with such representations.

ii. If the competent authority finds that -

b. the remarks were justified and the representation is frivolous, a note will be made
in the confidential report of the Government servant that he did not take the correction in good
spirit;

c. there is not sufficient ground for interference, the representation should be
rejected and the officer informed accordingly;
d. the remarks should be toned down, he will make the necessary entry separately, with proper attestation, at the appropriate place in the report (on no account will corrections be made in the earlier entries themselves);

e. the adverse remark was inspired by malice or is entirely incorrect or unfounded, and, therefore, deserves expunction, he should score through the remark, paste it over, or otherwise obliterate it, and also make a dated entry, under his signature stating that he has done so, under intimation to the concerned Head of the Department or office, if he himself does not occupy that position.

i. Representations (including explanation) submitted in respect of adverse entries should not be appended to the respective confidential reports. If the representation was well founded, it would have resulted in the competent authority toning down or expunging the adverse remarks. If on the other hand, the representation was without substance, it would have been rejected. In either case no useful purpose would be served by attaching the representation to the confidential report.

A representation against a warning or communication of “displeasure” of the “Government” or “reprimand” recorded in the confidential report of the Government servant should be dealt with in accordance with the above procedure unless :-

a. an opportunity had already been given to the officer concerned to make a representation in the matter relating to the relevant incident or faults and such representation had been duly considered and a decision taken before the “warning” or “reprimand” was administered or the “displeasure of the Government” communicated to him, or

b. where the “warning”, “reprimand” etc. had been administered as a result to disciplinary proceedings.

{M.H.A O.M No. 51/3/69-Ests.(A), dated 27-9-69} 

If no representation is made within the prescribed time, or once this has been finally disposed off, there would be no further bar to taking notice of the adverse entries.

No memorial or appeal against the rejection of the representation should be allowed six month after such rejection.

8. Writing of CRs of Group ‘D’ staff

The current instructions of the Government are to the effect that :-

i. writing of confidential reports of Group ‘D’ employees is no longer necessary except in respect of those who are engaged in sensitive work;

ii. if there is any shortcomings in the performance of the allotted work or any act of indiscipline or violation of conduct rules, the administration would take recourse to disciplinary action; and

iii. in the absence of confidential reports, punishment including the recordable warnings, commendations etc., conveyed to the employees should be entered in the Service Book and the relevant information furnished to the Departmental Promotion Committee when the names of the relevant employees are considered for promotion etc.
9. The ACRs of the officers of the level of CCIT/DGIT are written by the Member (CBDT) concerned and are reviewed by the Chairman (CBDT). In case of CIT/DIT, CCIT/DGIT and the Member (CBDT) concerned happen to be the Reporting and Reviewing Officers respectively. ACRs for the officers of other levels are written by their immediate superior officers and reviewed by the next higher level officers.

10. In the case of Group ‘A’ Officers, ACR forms are required to be filled in duplicate as one copy is sent to the Board and the other copy is retained in the office of the cadre controlling CCIT. The ACR dossiers of the Group ‘B’ and ‘C’ employees are maintained by the respective cadre controlling CCIT.
Chapter - 9

OTHER RELEVANT RULES.

1. In the course of discharge of the duties an Income-tax authority has to perform a number of administrative functions. These functions envisage awareness of various rules and regulations made by the Central Govt., for the Central Govt. Servants in general. Some of these important rules are briefly mentioned below:

2. General Provident Fund (Central Services Rules, 1960)

These rules came into force with effect from 1.4.1960. The Rules describe and prescribe all aspects relating to the creation of General Provident Fund, eligibility for contributing to the Fund, taking of advances from the Fund, withdrawal from the fund etc.

3. Central Civil Services (Leave) Rules, 1972

3.1 These rules govern the grant of earned leave, half pay leave, maternity leave, special disability leave etc. All officials of the Income-tax Department are covered by the Central Civil Services (Leave) Rules, 1972. These rules came into force with effect from 1.11.72. Subsequently these rules were modified and liberalised basing on the recommendations of the 3rd, 4th and 5th Pay Commissions.

3.1.1. Authorities to grant leave to various officers in the Income Tax Department:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Designation</th>
<th>Office of Work</th>
<th>Leave Sanctioning Authority</th>
<th>Period of Sanction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>i</td>
<td>CCIT</td>
<td>--</td>
<td>CBDT</td>
<td>Any amount of leave</td>
<td>-</td>
</tr>
<tr>
<td>ii</td>
<td>CIT</td>
<td>--</td>
<td>CCIT</td>
<td>Upto 2 months</td>
<td>EOL &amp; study leave by CBDT.</td>
</tr>
<tr>
<td>iii</td>
<td>Addl./Joint CIT</td>
<td>--</td>
<td>CCIT/ CIT</td>
<td>Upto 3 months; Beyond 3 months to inform the CBDT</td>
<td>EOL &amp; study leave by CBDT.</td>
</tr>
<tr>
<td>iv</td>
<td>DCIT/ ACIT</td>
<td>--</td>
<td>CIT</td>
<td>Upto 6 months; Beyond 6 months to inform CBDT</td>
<td>EOL &amp; study leave by CBDT.</td>
</tr>
<tr>
<td>v</td>
<td>ITOs</td>
<td>--</td>
<td>CIT</td>
<td>Upto 1 month - Addl.CIT/JCIT More than 1 month - CIT</td>
<td>--</td>
</tr>
<tr>
<td>vi</td>
<td>Inspectors</td>
<td>CCIT / CIT's office</td>
<td>Addl.CIT/JCIT/ ACIT/ DCIT (Hqrs.) (Admn.) &amp; CIT JCIT/ Addl.CIT and</td>
<td>Upto 1 month by Addl.CIT/JCIT/ DCIT/ACIT(Hqrs.) (Admn.). Beyond 1 month by CCIT/CIT. Upto 1 month by Addl.CIT/JCIT Beyond 1 month by</td>
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<tr>
<td>Page</td>
<td>Position</td>
<td>CIT</td>
<td>CIT</td>
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<tr>
<td>vii</td>
<td>Office Superintendent</td>
<td>CCIT/ CIT’s office</td>
<td>Addl.CIT/JCIT/ ACIT/ DCIT (Hqrs.) (Admn.)</td>
<td>More than 1 month - CIT</td>
<td></td>
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<td></td>
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<td></td>
<td>Upto 4 months - Addl.CIT/JCIT Beyond by CIT.</td>
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<td></td>
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<tr>
<td>viii</td>
<td>Administrative Officer</td>
<td>CCIT’s Office/ CIT’s Office</td>
<td>CIT/ Addl.CIT/JCIT</td>
<td>Upto 1 month - Addl.CIT/JCIT More than 1 month - CCIT / CIT</td>
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<td></td>
<td></td>
<td></td>
<td>Upto 2 months - Addl.CIT/JCIT ACIT/DCIT (Hqrs.)(Admn.) Beyond 2 months - CIT</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>Upto 1 month - DCIT/ACIT/ITO Beyond 1 month - Addl.CIT / JCIT.</td>
<td></td>
</tr>
<tr>
<td>ix</td>
<td>SR.TA/TA/ Steno-Grapher /LDC</td>
<td>CCIT / CIT’s office</td>
<td>Addl.CIT/JCIT/ ACIT/ DCIT (Hqrs.) (Admn. &amp; CIT Addl.CIT/JCIT/ ACIT/ DCIT/ ITO</td>
<td>Beyond by CCIT.</td>
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<td></td>
<td></td>
<td>Beyond 3 months by CCIT. Upto 6 months by Addl.CIT/JCIT Beyond by CCIT.</td>
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<td></td>
<td></td>
<td>Upto 6 months by ADdl.CIT/JCIT Beyond by CCIT.</td>
<td></td>
</tr>
<tr>
<td>x</td>
<td>a)Asst. Director (Systems)</td>
<td>CCIT/CCIT/CCIT (CO) -do-</td>
<td>CCIT/ CCIT/CCIT (CO) -do-</td>
<td>Upto 6 months. More than 6 months to inform the CBDT.</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>Upto 3 months. Beyond 3 months by CCIT. Upto 6 months by Addl.CIT/JCIT. Beyond by CCIT.</td>
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<tr>
<td></td>
<td>B) DPA, Gr.’B’</td>
<td>-do-</td>
<td>-do-</td>
<td>Upto 6 months by Addl.CIT/JCIT. Beyond by CCIT.</td>
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<tr>
<td></td>
<td>C) DPA, Gr.’A’</td>
<td>-do-</td>
<td>-do-</td>
<td>Beyond 3 months to inform the CBDT. Upto 1 month Addl.CIT/JCIT Beyond 1 month CCIT. Beyond 6 months to inform the CBDT. Upto 1 month Addl.CIT/JCIT Beyond 1 month by CCIT.</td>
<td></td>
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<tr>
<td></td>
<td>D) DEO Gr.B and Gr.A</td>
<td>-do-</td>
<td>-do-</td>
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### Leave Sanctioning Authority

<table>
<thead>
<tr>
<th>HindiTranslator/Typist</th>
<th>Upto 2 months Addl.CIT/JCIT. Beyond 2 months CCIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notice Servers</td>
<td>CIT’s office DCIT (HQ)</td>
</tr>
<tr>
<td></td>
<td>IT Office</td>
</tr>
<tr>
<td>Group ‘D’ Staff</td>
<td>CCIT / CIT’s Office Addl.CIT(HQ) / ACIT (HQ) / ITO (HQ)</td>
</tr>
<tr>
<td></td>
<td>Addl.CIT/JCIT</td>
</tr>
<tr>
<td></td>
<td>ITO</td>
</tr>
</tbody>
</table>

### Note:
1. The leave sanctioning authority in respect of special casual leave to Officers and Staff of the Income-tax Department is the head of the Department.
2. Higher Administrative Authority can exercise leave sanctioning power of a lower authority in respect of officials posted in his/her charge.

### 3.2 Leave Travel Concession

Leave Travel Concession was introduced with effect from October, 1956 and it was initially aimed at providing some assistance to the Government servants serving at places distant from their homes for journeys to their homes and back to headquarters during regular leave. From the year 1974 the concession was extended to journeys to places other than home town also.

### 3.3 Encashment of leave salary on retirement

On retirement of a Government servant, the authority competent to grant leave to him, will automatically grant a lumpsum cash equivalent of leave salary admissible to a Government servant for the days of Earned Leave at his credit on the last day of his service, subject to a maximum of 300 days. Any leave encashed at the time of Leave Travel Concession will be taken into account while computing the maximum of 300 days.

The calculation of cash equivalent of leave salary is to be made as provided under the Central Civil Services (Leave) Rules.

### 4. Central Government Employees’ Group Insurance Scheme

4.1 Under the Central Government Employees’ Group Insurance Scheme, 1980, a Government servant has to contribute both for Insurance and Savings Fund. The contributions are as per the Central Government Employees’ Group Insurance Scheme. The rate of subscription and Insurance cover are as given below :-
<table>
<thead>
<tr>
<th></th>
<th>Subscription p.m. (Rs.)</th>
<th>Insurance cover (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group ‘A’</td>
<td>120</td>
<td>120,000</td>
</tr>
<tr>
<td>Group ‘B’</td>
<td>60</td>
<td>60,000</td>
</tr>
<tr>
<td>Group ‘C’</td>
<td>30</td>
<td>30,000</td>
</tr>
<tr>
<td>Group ‘D’</td>
<td>15</td>
<td>15,000</td>
</tr>
</tbody>
</table>

4.2 The above amount will be apportioned between Insurance Fund and Savings Fund at the rate of 30% and 70% respectively.

5. Loans and advances

5.1 As per the General Financial Rules, the Income-tax officials are entitled to various advances from the Public Fund. Some of these advances carry interest while the others are interest free.

5.2.1 Interest free advances
i. Advance of pay on transfer
ii. Advance of TA on tour
iii. Advance of TA on transfer
iv. Advance of TA on retirement
v. Advance of TA to the family of a deceased Government servant
vi. Festival advance
vii. Advance in the event of natural calamity like flood, drought, cyclone etc.
viii. Advance in connection with Leave Travel Concession
ix. Leave salary advance
x. Advance in connection with legal proceedings
xi. Advance on first appointment/deputation and leave ex-India
xii. Advance from General Provident Fund
xiii. Advance for Medical treatment
xiv. Advance to provide for Immediate Relief to the families of Government servants who die while in service.
xv. Advance for trainees in Hind, Prabodh, Praveen and Pragya through correspondence course organized by Central Hindi Directorate.
xvi. Advance for payment of fees for training in Hindi Typewriting and Hindi Stenography at the private training institutions.

5.2.2 Interest bearing advances
i. Advance for purchase of conveyance i.e., cycle, scooter, motor cycle, car.
iı. Advance for purchase of personal computer
iii. Advance for purchase of table fan
iv. Advance for purchase of warm clothing
v. Advance to Postal and RMS Inspectors for purchase of typewriter
vi. Advance for construction/purchase of house/flat/enlargement of living Accommodation.
6. Medical attendance rules

   These rules prescribe procedure for availing the benefit of medical facilities by the Central Government Servants.

7. Code of conduct and discipline

7.1 Article 311 of the Constitution of India protect the tenure and rank of the persons employed in civil capacity under the Union or a State. This protection is subject to various provisos of the above Article. The Central Civil Services (Conduct) Rules, 1954 prescribes the conduct expected of a Government servant to get the benefit of the constitutional protection. These rules provide the code of conduct for a government servant in relation to various aspects like :-

   i. Taking part in politics and elections,
   ii. Joining of Associations,
   iii. Demonstration and strike,
   iv. Connection with Press and Media,
   v. Criticism of Government,
   vi. Unauthorised communication of information,
   vii. Prohibition of asking for subscription gifts,
   viii. Acceptance of dowry,
   ix. Public demonstrations in honour of government servants,
   x. Private trade or employment,
   xi. Investment,
   xii. Lending and borrowing,
   xiii. Insolvency and habitual indebtedness,
   xiv. Purchase of movable and Immovable properties etc.

7.2 Violation of the above Rules makes the government servant liable for disciplinary proceedings. The Central Civil Services (Classification, Control and Appeal) Rules, 1965 which came into force on 1.12.65 describe the procedure for imposing penalty on government servants for violation of the Central Civil Services (Conduct) Rules. The Departmental Enquiries Act, 1972 provides for the enforcement of attendance of witnesses and production of documents in such a departmental enquiry and for matters connected or incidental to them. Further, the Central Vigilance Commissions Manuals describe in detail the procedure for handling the complaints against the officers and for taking the disciplinary action against the officers.

8. Central Civil Services (Pension) Rules, 1972

8.1 Retirement

8.1.1 As per the provisions of the FR 56, every government servant shall retire from service on the afternoon of the last day of the month in which he attains the age of 60 years. A government servant may be granted extension of service with the sanction of the appropriate authority if such extension is in public interest. Such extension shall not be granted beyond the age of 60 years except in very special circumstances.
8.1.2 A government servant has the right to retire after completing 30 years’ qualifying service by giving three months notice to the appointing authority. (At the request of the government servant, the appointing authority may accept notice of less than three months; but the government servant cannot apply for the commutation of pension before the expiry of the period of notice of three months.) Similarly, Government may also require a government servant to retire from service at any time after he has completed 30 years qualifying service by giving him three months’ notice or three months’ pay and allowances in lieu of such notice. Retiring pension based on the number of years qualifying service is admissible.

8.1.3 A government servant who has completed 20 years of qualifying service may retire from service voluntarily by giving a notice of not less than three months in writing to the appointing authority and get retiring pension with added benefits of weightage in qualifying service up to a maximum of five years subject to certain conditions. At the request of the government servant the appointing authority may accept notice of retirement of less than three months; but the government servant cannot apply for the commutation of pension before expiry of the period of notice of three months.

8.2. Compulsory retirement

8.2.1 Under F.R. 56(J) also, the authority which has the power to make appointments to a post or service from which government servant is required to retire, has absolute right to retire a government servant (other than Group ‘D’ staff who entered service on or before 23-07-1966) in public interest after he has attained the age of 55 years by giving three months notice. Ministry of Home Affairs O.M. No.33/15/66-Estts.(A) dated 10-11-1966 provides that the cases of all government servants should be reviewed at the age of 55 years and decision taken thereon. The ground of public interest may well be that the officer has ceased to be efficient or is suffering from infirmity. Government servant will continue in service automatically till he attains the age of Superannuation once a decision has been taken to retain him / her in service beyond the age of 55 years. However, if it is subsequently considered that further retention of government servant concerned will not be in public interest that authority may retire him / her by serving three months notice in pursuance of F.R. 56(J).

8.3. Pensions

8.3.1. **Superannuation Pension**: A Superannuation pension is granted to a government servant who retires on attaining the age of retirement.

8.3.2 **Retiring Pension**: A retiring pension is granted :-

i. To a government servant who retires voluntarily or is retired in advance of the age of retirement;

ii. Voluntary retirement on completion of 20 years’ qualifying service; and

iii. To a government servant who, on being declared surplus, opts for voluntary retirement.

8.4. Central Civil Services (Pension) Rules, 1972, deal with all aspects relating to retirement like Pension, Service Gratuity, Retirement Gratuity, Death Gratuity, Family Pension, etc.
9. Civil Services (Recognition of Service Associations) Rules, 1993

9.1 These rules were framed by Government of India in November, 1993. These apply to all service associations of Central Government employees including employees of Income-tax Department. These Rules deal with the conditions of recognition of Service Associations, verification of their membership, withdrawal of recognition to such associations and such other relevant aspects of service associations.

9.2. Joint Consultative Machinery

To promote harmonious relations and to secure the cooperation of employees and to achieve greater efficiency, the Government of India has established a machinery for Joint consultation and arbitration of unresolved problems. This scheme covers all regular employees of Income-tax Department also excluding Group ‘A’ and Group ‘B’ officers of the Department. This machinery will supplement the facilities provided to employees to make individual representations or the associations / unions to make representations on matters concerning their constituent service, ranks, etc. These rules prescribe procedure for constituting the National Council, Departmental Council and Regional / Office Councils. The following Government of India orders are important for understanding of the scheme of Joint Consultative Machinery :-


10. Central Government Health Scheme

This scheme was introduced in July, 1954 with a view to provide comprehensive medical care facilities to the Central Government employees and members of their family and also to do away with the expensive system of reimbursement of medical expenses. The scheme is now extended to the following cities :-

Ahmedabad, Allahabad, Bangalore, Mumbai, Calcutta, New Delhi/Delhi, Hyderabad, Jaipur, Jabalpur, Kanpur, Lucknow, Chennai, Meerut, Nagpur, Noida, Patna and Pune.

11. Staff Car Rules
These rules describe the procedure for purchase of staff car, restrictions on the use of the staff car, the conditions for usage of staff car for private purposes and such other matters pertaining to the staff cars.

12. Casual labour

12.1 Appointment of casual labour in Group ‘D’ Posts: Casual labour not registered with Employment Exchange should not be appointed in regular posts. Those appointed through Employment Exchange and possessing minimum 2 years' continuous service as casual labour in the office/establishment are eligible for appointment to regular post without further reference to Employment Exchange. Those recruited directly without reference to Employment Exchange should register and then put in 2 years' service for becoming eligible for regular appointment if nominated by Employment Exchange.

[G.I.M.F., O.M. No. F.8(2) - Estt.(Spl.)60, dated the 24th January, 1961; M.H.A., O.M. No. 6/52/60-Estt. (A), dated the 16th February, 1961; No. 16/10/66-Estt. (D), dated the 2nd December 1966; No. 14/1/68-Estt. (C), dated the 12th February, 1969 and D.P. & A.R. O.M. No. 49014/19/84- Estt. (C), dated the 26th October, 1984]

12.2 General terms and conditions for employment of casual labour

The policy regarding engagement of casual workers in Central Government Offices has been reviewed by Government keeping in view the judgment of the Supreme Court delivered on the 17th January, 1986, in the Writ Petition filed by Shri Surinder Singh and others v. Union of India and it has been decided to lay down the following guidelines in the matter of recruitment of casual workers on daily wage basis:–

i. Persons on daily wages should not be recruited for work of regular nature.

ii. Recruitment of daily wagers may be made only for work which is of casual or seasonal or intermittent nature or for work which is not of full time nature, for which regular posts cannot be created.

iii. The work presently being done by regular staff should be reassessed by the Administrative Departments concerned for output and productivity so that the work being done by the casual workers could be entrusted to the regular employees. The Departments may also review the norms of staff for regular work and take steps to get them revised, if considered necessary.

iv. Where the nature of work entrusted to the casual workers and regular employees is the same, the casual workers may be paid at the rate of 1/30th of the pay at the minimum of the relevant pay scale plus dearness allowance for work of 8 hours a day.

v. In cases where the work done by a casual worker is different from the work done by a regular employee, the casual worker may be paid only the minimum wages notified by the State Government/Union Territory Administration, as per the Minimum Wages Act, 1948. However, if a Department is already paying daily wages at a higher rate, the practice could be continued with the approval of its Financial Adviser.

vi. The casual workers may be given one paid weekly off after six days continuous work.

vii. The payment to the casual workers may be restricted only to the days on which they actually perform duty under the Government with a paid weekly off as mentioned at (vi) above.
They will, however, in addition, be paid for a National Holiday, if it falls on a working day for the casual workers.

viii. In cases where it is not possible to entrust all the items of work now being handled by the casual workers to the existing regular staff, additional regular posts may be created to the barest minimum necessary, with the concurrence of the Ministry of Finance.

ix. Where work of more than one type is to be performed throughout the year but each type of work does not justify a separate regular employee, a multifunctional post may be created for handling those items of work with the concurrence of the Ministry of Finance.

x. The regularization of the services of the casual workers will continue to be governed by the instructions issued by this Department in this regard. While considering such regularization, a casual worker may be given relaxation in the upper age-limit only if at the time of initial recruitment as a casual worker, he had not crossed the upper age limit for the relevant post.

xi. If a Department wants to make any departure from the above guidelines, it should obtain the prior concurrence of the Ministry of Finance and the Department of Personnel and Training.

(G.I., Dept. Of Per. & Trg., O.M. No. 49019/7/87-Estt.(C), dated the 30th May, 1989.)

12.3 Engagement of casual labour only for work of casual or seasonal nature :- Recruitment of daily wages casual labour may be made under the delegated powers only for work which is of casual or seasonal or intermittent nature, i.e., work which is not of recurring nature and cannot be entrusted to Group ‘D’ employees, e.g., work relating to hot and cold weather arrangements. If there are vacancies in posts of Group ‘D’ staff as per the sanctioned strength (not proposed strength), steps may be taken to fill up the vacancies. In the interim, the number of casual labour utilized partly on work which Group ‘D’ employees will do, if available, should not exceed the number of vacancies in Group ‘D’ posts. Casual labour should not, in any case, be recruited against vacancies justified in the staff proposals. Employment of the same casual labour beyond 200 days in a year is not permitted.

(C & A.G., New Delhi, Lr. No. 891-N (APP)/3-94 (NGE Group, Circular No. N/18/94), dated the 9th March, 1994)

13. Compassionate appointments

13.1. To whom applicable :-

To a dependent family member of a Government servant who :-

a. dies while in service (including death by suicide); or

b. is retired on medical grounds under Rule 2 of the CCS (Medical Examination) Rules, 1957 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for Group ‘D’ Government servants); or

c. is retired on medical grounds under Rule 38 of the CCS (Pension) Rules, 1972 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for Group ‘D’ Government servants).

NOTE - “Dependent family members” means:

a. spouse; or

b. son (including adopted son); or
c. daughter (including adopted daughter); or

d. brother or sister in the case of unmarried Government servant or member of the Armed Forces referred to in (A) or (B) of this para, who was wholly dependent on the Government servant / member of the Armed Forces at the time of his death in harness or retirement on medical grounds, as the case may be.

13.2. Authority competent to make compassionate appointment

a. Joint Secretary in-charge of Administration in the Ministry / Department concerned.

b. Head of the Department under the Supplementary Rule 2(10) in the case of Attached and Subordinate Offices.

c. Secretary in the Ministry / Department concerned in special types of cases.

13.3. Posts to which such appointments can be made

Group ‘C’ or Group ‘D’ posts against the direct recruitment quota.

13.4. Eligibility

a. The family is indigent and deserves immediate assistance for relief from financial destitution; and

b. Applicant for compassionate appointment should be eligible and suitable for the post in all respects under the provisions of the relevant Recruitment Rules.

13.5. Exemptions

Compassionate appointments are exempted from observance of the following requirements:-

a. Recruitment procedure, i.e., without the agency of the Staff Selection Commission or the Employment Exchange.


c. The ban orders on filling up of posts issued by the Ministry of Finance (Department of Expenditure).

13.6. Relaxations

Upper age limit could be relaxed wherever found to be necessary. The lower age-limits should, however, in no case be relaxed below 18 years of age.

13.7. Determination/availability of vacancies

a. Appointment of compassionate grounds should be made only on regular basis and that too only, if regular vacancies meant for that purpose are available.

b. Compassionate appointments can be made up to a maximum of 5% of vacancies falling under direct recruitment quota in any Group ‘C’ or ‘D’ post. The Appointing Authority may hold back upto 5% of vacancies in the aforesaid categories to be filled by direct recruitment through
Staff Selection Commission or otherwise, so as to fill such vacancies by appointment on compassionate grounds. A person selected for appointment on compassionate grounds should be adjusted in the recruitment roster against the appropriate category, viz., SC/ST/OBC/General depending upon the category to which he belongs. For example, if he belongs to SC category, he will be adjusted against the SC reservation point, if he is ST/OBC he will be adjusted against ST/OBC point and, if he belongs to General Category he will be adjusted against the vacancy point meant for General category.

c. While the ceiling of 5% for making compassionate appointment against regular vacancies should not be circumvented by making appointment of dependent family members of Government servant on casual/daily wage/adhoc/contract basis against regular vacancies, there is no bar to considering him for such appointment, if he is eligible as per the normal rules/orders governing such appointments.

d. The ceiling of 5% of direct recruitment vacancies for making compassionate appointment should not be exceeded by utilizing any other vacancy, e.g., sports quota vacancy.

e. Employment under the scheme is not confined to the Ministry/Department/Office in which deceased/medically retired Government servant had been working. Such an appointment can be given anywhere under the Government of India depending upon availability of a suitable vacancy meant for the purpose of compassionate appointment.

f. If sufficient vacancies are not available in any particular office to accommodate the persons in the waiting list for compassionate appointment, it is open to the Administrative Ministry/Department/Office to take up the matter with other Ministries/Departments/Offices of the Government of India to provide at an early date appointment on compassionate grounds to those in the waiting list.

13.8. **Widow appointed on compassionate grounds getting remarried**

A widow appointed on compassionate grounds will be allowed to continue in service even after remarriage.

13.9. **Procedure**

An application for appointment on compassionate grounds should be considered in the light of the instructions issued from time to time by the Department of Personnel and Training (Establishment Division) on the subject by a Committee of Officers consisting of three Officer - One Chairman and Two Members - of the rank of Deputy Secretary/ Director in the Ministry/Department and officers of equivalent rank in the case of Attached and Subordinate Offices. The Welfare Officer may also be made one of the Members/Chairman of the Committee depending upon his rank. The Committee may meet during the second week of every month to consider cases received during the previous month. The applicant may also be granted personal hearing by the Committee, if necessary for better appreciation of the facts of the case. Recommendation of the Committee should be placed before the competent authority for a decision. If the competent authority disagrees with the Committee’s recommendation, the case may be referred to the next higher authority for a decision.

14. **Staff Selection Commission**
Staff Selection Commission is entrusted with the task of making recruitment of various group ‘C’ level officers for service in Government of India. For the Income-tax Department, the Staff Selection Commission is entrusted with the task of recruiting Inspectors, Tax Assistants, Stenographers and Lower Division Clerks. Earlier, there was a procedure of intimating the vacancies directly to the SSC by the concerned Chief Commissioner’s office. However, Government of India’s memorandum No. 2/8/2001-PIC dated 16.5.2001, now prescribes that all the vacancies within the department shall be intimated to the CBDT. A Screening Committee headed by the Secretary to the Government shall decide upon the number of vacancies to be filled in by the Staff Selection Commission after taking into account the personnel available in surplus pool and the norms for reducing the overall strength of the civilian staff.

15. Rules relating to allotment of government quarters

Department of Revenue and Company Law Allotment Rules, 1964, which came into force on 01-01-1965, apply to all residential buildings made available to the Ministry of Finance including residential accommodation hired by the Department for the occupation of its officers and staff. Some of the important provisions relating to these Rules are as under.

15.1 S.R.317-P.3 - Classification of residence :- As per this Rule, an officer will be eligible for allotment of a residence of the class shown in the table below :-

<table>
<thead>
<tr>
<th>Pay Range</th>
<th>Entitled type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td>2550-3049</td>
<td>I ‘A’</td>
</tr>
<tr>
<td>3050-5499</td>
<td>II ‘B’</td>
</tr>
<tr>
<td>5500-8499</td>
<td>III ‘C’</td>
</tr>
<tr>
<td>8500-11999</td>
<td>IV }</td>
</tr>
<tr>
<td>Not less than 10,000</td>
<td>IV Spl. } ‘D’</td>
</tr>
<tr>
<td>12000-15099</td>
<td>V-A }</td>
</tr>
<tr>
<td>15100-18399</td>
<td>V-B } ‘E’</td>
</tr>
<tr>
<td>18400-22399</td>
<td>VI-A }</td>
</tr>
<tr>
<td>22400-24499</td>
<td>VI-B } ‘E-1’</td>
</tr>
<tr>
<td>24500-25999</td>
<td>VII ‘E-2’</td>
</tr>
<tr>
<td>26000 and above</td>
<td>VIII ‘E-3’</td>
</tr>
</tbody>
</table>

15.2 S.R. 317-4 - Application for Allotment :- Every officer who desires to have an allotment made, or continued, under these rules, shall, in addition to his first application in this behalf, which shall be made within one month of reporting for duty at a particular station, submit an application every year in the prescribed form to the Head of the Department so as to reach him not later than 1st March of every year.

15.3 S.R.317-5 - Allotment :-

15.3.1 A residence shall be allotted to a qualified officer eligible for each class of residence by the Head of the Department on the basis of application in the order of seniority determined in
accordance with S.R. 317-P-8. The Head of the Department will maintain a list in respect of each class of residence.

15.3.2 The holder of a temporary post to whom a residence is allotted shall revert to a lower class of residence as soon as one can be made available for him, if he is at any time reverted to a lower post not entitling him to the class of residence allotted and this shall be an express condition of the allotment.

15.3.3 When there are not sufficient qualified officers for a residence, the Head of the Department may allot the residence to an officer qualified for the next lower class. But when the number of residences of a particular class is less than the number of officers eligible and the accommodation of a lower class is available, the officers shall be offered the lower class of accommodation.

15.3.4 The Head of the Department may cancel the existing allotment of an officer and allot to him an alternative residence of the same class or in emergent circumstances an alternative residence of the class next below the class of residence in occupation of the officer, if the residence in occupation of the officer is required to be vacated.

15.3.5 A vacant residence may, in addition to allotment to an officer under sub-rule (1), be offered simultaneously to other eligible officers in order to their seniority.

15.3.6 The Head of the Department, on request from an applicant for allotment of a lower category residence might allot to him a residence next below the type for which the applicant is eligible under S.R.317-P-3 on the basis of his priority date for the same.

15.4 S.R.317-P-6 - Out-of-turn allotments :- Notwithstanding the provision of S.R.317-P-5 allotment of a residence may be made by the Head of the Department on out-of-turn basis to an officer on grounds of serious illness of self or a member of his family in consultation, if considered necessary, with the prescribed medical authority. In such cases, the allotment will be made according to the actual dates of receipt of the out-of-turn applications.

15.5 S.R.317-P-8 - Determination of seniority :- The seniority of qualified officers, whether holding a permanent or temporary post, for the purpose of allotment of residences shall be determined by the date of reaching the qualifying limit of pay prescribed for each class of residence under these rules:

Provided that if two or more officers have the same seniority among them shall be determined by the amount of emoluments; higher emoluments taking precedence over the emoluments next below, or where emoluments are equal by the period for which those emoluments have been drawn in the post held by such officer at the time of application, the longer period taking precedence over the period next below. When seniority and emoluments are the same, allotment will be made by drawl of lots.

15.6 S.R.317-P-10 - Ineligibility of officers owning houses for allotment under these rules:-
15.6.1 No officer shall be eligible for allotment of Government accommodation under these rules or, if he is already in occupation of such accommodation to its continued retention, if:-

a. he owns, or has, since the allotment of Government accommodation, become the owner, in full or in part whether in his own name or in the name of any other person, of a house in Delhi which is located within the sixteen kilometers of the place of his duty and in other stations is located within the municipal limits and in which he can in the opinion of the Government, reside consistently with his official position; or

b. his wife or any dependent child owns, or has, since the allotment of Government accommodation become the owner, in full or in part, of a house in Delhi and New Delhi which is within the sixteen kilometers of the place of his duty and in other stations is located within the municipal limits and in which he can in the opinion of the Government, reside consistently with his official position; or

c. his father, mother or any other dependent relation owns, or has, since the allotment of Government accommodation become the owner, in full or in part, of a house in Delhi and New Delhi which is within the sixteen kilometers of the place of his duty and in other stations is located within the municipal limits and in which he can in the opinion of the Government, reside consistently with his official position and without under inconvenience either to himself or to the owner thereof,

15.6.2 Any officer who on any date (hereafter in these rules referred to as the relevant date) subsequent to the date of his making application for allotment of Government accommodation or subsequent to the date of the allotment of Government accommodation becomes ineligible for such allotment under clause (a) or clause (b) or clause (c) of sub-rule (1) shall notify the fact to the Head of the Department within a period of seven days of the relevant date. In the event of the officer’s failure to so notify him, the Head of the Department may reject the application for allotment or, if an allotment has already been sanctioned, cancel such allotment with effect from the relevant date and require the officer to vacate the Government accommodation forthwith.

15.7 S.R.317-P-11 - Non-acceptance of allotment or offer or failure to occupy the allotted residence after acceptance :-

15.7.1 If an officer fails to accept the allotment of a residence within five days or fails to take possession of that residence after acceptance within eight days from the date of receipt of the letter of allotment he shall not be eligible for another allotment for a period of one year from the date of the allotment letter.

15.7.2 If an officer occupying a lower class of residence is allotted or offered a residence of the class for which he is eligible under S.R.317-P-3, he may, on refusal of the said allotment or offer of allotment, be permitted to continue in the previously allotted residence on the following conditions, namely:-

a. that such an officer shall not be eligible for another allotment for a period of six months from the date of the allotment letter for the higher class accommodation;
b. while retaining the existing residence he shall bear charges, the same rent which he would have had to pay under F.R. 45-A in respect of the residence so allotted or offered or the rent payable in respect of the residence already in his occupation, whichever is higher.

15.8 S.R.317-P-12 - Period for which allotment subsists and the concessional period for further retention:-

15.8.1 An allotment shall be effective from the date on which it is accepted by the officer and shall continue in force until:-

a. the expiry of the concessional period permissible under sub-rule (2) after the officer ceases to be on duty at the particular station; or office or Department;
b. it is cancelled by the Head of the Department or is deemed to have been cancelled under any provision in these rules;
c. it is surrendered by the officer, or
d. the officer ceases to occupy the residence.

15.8.2 A residence allotted to an officer may, subject to sub rule (3), be retained on the happening of any of the events specified in column 1 of the Table below for the period specified in the corresponding entry in column 2 thereof, provided that the residence is required for the bona fide use of the officer or members of his family:-

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Events</th>
<th>Permissible period for retention of the residence</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Resignation, dismissal, removal or termination of service</td>
<td>1 month</td>
</tr>
<tr>
<td>(ii)</td>
<td>Retirement of terminal leave</td>
<td>2 months</td>
</tr>
<tr>
<td>(iii)</td>
<td>Death of the allottee</td>
<td>4 months</td>
</tr>
<tr>
<td>(iv)</td>
<td>Transfer to a place outside the station of allotment of residence (This shall not apply to an officer who is transferred within the same station from one attached/subordinate office of the Central Board of Excise and Customs or Central Board of Direct Taxes to another office under the same Board)</td>
<td>2 months</td>
</tr>
<tr>
<td>(v)</td>
<td>On proceeding on foreign service in India</td>
<td>2 months</td>
</tr>
<tr>
<td>(vi)</td>
<td>Temporary transfer in India or transfer to a place outside India</td>
<td>2 months</td>
</tr>
<tr>
<td>(vii)</td>
<td>Leave (Other than leave preparatory to retirement, refused leave, terminal leave, medical leave or study leave)</td>
<td>For the period of leave but not exceeding 4 months</td>
</tr>
</tbody>
</table>
(viii) Leave preparatory to retirement or refused leave granted under F.R.86

For the full period of leave on full average pay subject to a maximum of 4 months, inclusive of the period permissible in the case of retirement.

(ix) Study leave or deputation outside India

For the period of leave, but not exceeding 6 months

(x) Study leave in India

For the period of leave, but not exceeding 6 months

(xi) Leave on medical grounds (other than T.B. leave)

For the period of leave but not exceeding 8 months

(xii) Medical leave on grounds of T.B.

For the full period of leave.

(xiii) On proceeding on training

For the full period of training.

Explanation :- The period permissible on transfer mentioned against items (iv), (v), (vi) and (vii) shall count from the date of relinquishing charge plus the period of leave, if any, sanctioned to and availed of by the officer before joining duty at the new office.

15.9 S.R.317-P-14 - Subletting and sharing of residence:

15.9.1 No officer shall share the residence allotted to him or any of the out-houses, garages and stables appurtenant thereto, except with the employees of the Central Government eligible for allotment of residences under these rules. The servants’ quarters, out-houses, garages and stables may be used only for the bona fide purposes, including residence of the servants of the allottee or for such other purposes as may be permitted by the Head of the Department.

15.9.2 No officer shall sublet the whole of his residence; Provided that an officer proceeding on leave may accommodate in the residence any other officer eligible to share Government accommodation, as a caretaker, for the period specified in sub-rule (2) of S.R.317-P-12, but not exceeding six months.

15.9.3 Any officer who shares or sublets his residence shall do so at his own risk and responsibility and shall remain personally responsible for any rent payable in respect of the residence and for any damage caused to the residence or its precincts or grounds or services provided therein by Government beyond fair wear and tear.

15.10 S.R. 317-P-21 - Overstay in residence after cancellation of allotment :- Where, after an allotment has been cancelled or is deemed to be cancelled under any provision contained in these rules, the residence remains or has remained in occupation of the officer to whom it was allotted or of any person claiming through him, such officer shall be liable to pay damages for use and occupation of the residence, services, furniture and garden charges, equal to the market rent as may be determined by Government from time to time;
Provided that an officer, in special cases, may be allowed by the Head of the Department to retain a residence on payment of twice the standard rent under F.R. 45-A, or twice the pooled standard rent under F.R. 45-A, whichever is higher, for a period not exceeding six months beyond the period permitted under sub-rule (2) of S.R. 317-P-12.
Chapter - 10
OFFICE MANAGEMENT

SECTION - 1 : COMPUTERISATION IN OFFICE MANAGEMENT

1.1 The tax base is increasing by over 20% per annum and is poised to double every 3-4 years. The total workforce stands fixed after restructuring in the year 2000. The statutory time limits for processing of returns, reopening etc., has been reduced. Therefore larger volumes have to be handled in shorter time by a fixed manpower strength. These daunting challenges can not be met except through full Computerisation at the earliest. Income tax offices are spread over 480 locations. Computerisation in Income Tax department involves establishing large infrastructure besides bringing major changes in work processes, and mind set. The Income Tax Act itself is a complicated piece of legislation which undergoes changes every year for various reasons. Our functions are diverse e.g. accounting tax collections, processing of returns, issuing refunds, collecting / matching and following up large volume of information. The department’s core competence is in tax collection. Information Technology is a new area for us. Computerisation is not merely the introduction of new machines or technology. It also involves inculcation of new work practices, and work culture - indeed, a new mindset. Such a change can be unsettling. Therefore, it is necessary that the issues involved are understood by all officers and staff so as to accept, implement adopt and sustain this change. Computerisation will eliminate repetitive work, allow easier storage/ retrieval of information, introduce transparency and objectivity in decision-making processes, while enabling supervisory officers to better manage and monitor the workload through appropriate Management Information Systems.

1.2 In order to achieve these Objectives, the Comprehensive Computerisation Plan envisaged setting up an All-India network of computers interconnected through large Server systems at Regional Computer Centres to a National Computer Centre so as to create All-India databases using uniform and integrated application software. This required large computer infrastructure, viz. PCs for the officers, Networking of these through leased lines, and development of application software to automate the departmental processes. This also needed to set up a Taxpayers identification system to identify taxpayers by a unique number instead of name. For this PAN had to be implemented before Computerisation of other processes could proceed.

SECTION - 2 : ELEMENTS IN COMPUTERISED ENVIRONMENT OF WORKING

2.1 Hardware

2.1.1 PCs with officers and other users : PCs along with printers and UPS/ CVT have been provided to all officers, and some other users such as those at the Computer Centres and Terminal Banks. It is proposed to provide one PC for the staff of each Assessing Officers. It is also proposed to provide older PCs to P.S.s, Senior P.A.s, and P.A.s of officers of the level of Additional Commissioners and above. All personal computers, can be operated either as Terminal /Node connected to a Network where it directly executes application/ Software from Network Server and uses all resources connected with server; or, as a Stand-alone machine where
it executes application Software from its own hard disk or floppy disk and uses own resources, e.g., word processing. A list of precaution while using PCs is given in Annexure-I.

2.1.2 The Annual Maintenance Contracts for the maintenance of these machines and other non critical computer equipment has been decentralised to the Chief Commissioners and the CITs (CO). The users must familiarise themselves with general maintenance requirements of these machines, as also with the procedure to be followed for logging complaints relating to breakdown and other types of malfunctioning, the persons to be contacted and the records to be maintained in this regard. Preventive maintenance is carried out periodically (at least once in a quarter) by the AMC vendor. The following chart may be utilized for maintaining the Preventive Maintenance Schedule of individual PCs -

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Activity</th>
<th>Result</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Check AC Power input to the machine</td>
<td>L-N =?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>N-E =?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>L-E =?</td>
<td>L-N = L-E = 230V +/-5%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>N-E &lt; = 2V</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Check Earthing for leakage</td>
<td>N to E &lt; =?</td>
<td>NE &lt; = 2V</td>
</tr>
<tr>
<td>3.</td>
<td>Clean Floppy drive using Isopropyl Alcohol</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Check hard disk drive for bad blocks and lost clusters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>RUN hardware diagnostics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Is PC and Printer functioning</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The above work has been carried out satisfactorily.

Designation and signature of the Vendor’s Engineer:

Designation and signature of the officer in whose room PC is installed:

Date

2.1.3 Shifting of PCs: PCs, Printers & CVTs should not be shifted by users from one room to another or from the Terminal Banks without the knowledge of the CIT (CO) or the Addl./ Joint CIT (Systems) or Nodal Officer or the hardware vendor. Since the PCs on network have certain software like Oracle - Developer 2000 installed on them to enable the users to work on the various application software unauthorised shifting may cause problems, such as :-
i. the new PC may not have Oracle Developer 2000 to enable the user to work on application software like AIS, AST, IRLA, EFS etc.

ii. PCs having Window 2000 will not work with the application software which is at present only enabled for Window 95/98.

iii. PCs may not be connected on the network; and

iv. the new machine may not be configured as Netware Client for Netware Connectivity. Further, after installation of Developer/2000, the client PC is required to be configured for SQL*Net for Oracle level connectivity.

2.2.1 Damage to computer systems due to faulty power supply: One of the major reasons for failure of the hard disk is the improper power supply may be due to:-

i. improper earthing
ii. leakage in power outlets;
iii. loose electrical connections;
iv. faulty or improper MCB
v. Overloading of UPS etc.

In order to avoid such failure and the consequential data loss, weekly inspection of power supply equipment and power outlets should be carried out. The power supply should be monitored at regular intervals through the CPWD in close coordination with the concerned vendors of UPS and other hardware.

2.2.2 Uninterrupted power supply system (UPS Systems): The UPS is an alternative power supply system designed to provide clean electrical power to the data processing equipment / peripherals and similar devices, which requires transient free AC power. It consists of battery charger and solid state inverter. An internal alarm and visual indicators constantly provide the status of UPS system to the user. The purpose of providing UPS is to ensure that the user is able to save and close his ongoing work in an orderly manner. This is because generally the battery back up of the UPS is for 15 to 30 minutes only. Instructions on Usage and operation of UPS are given in Annexure-II.

2.3 Terminal banks: At some stations terminal banks of PCs have been set up and connected to the network for allowing members of staff to work on the customised software. These Terminal Banks have been provided an Intel Server, 20 or 40 Personal Computer Systems, Router, Switch(es), Hub(s), ASM-20 modem, and UPS. The main functions of these are:

i. Provide LAN connectivity to the PCs.
ii. Provide WAN connectivity for the PCs to RCC.
iii. To keep program executables of various Application software etc.
iv. To store intermediary data in respect of certain Application Systems such as AST, TDS etc. for subsequent upload to database of respective RCC.
v. To facilitate data entry and processing by the staff of various AOs posted in respective buildings.

Guidelines for management of Terminal Banks are at Annexure-III.

2.4 **Local building servers** : Intel Servers (also known as Local Building Servers) have been provided in the various buildings on the Income-tax network in different cities for following purpose:-

i. Provide LAN connectivity to the PCs.

ii. Provide WAN connectivity for the PCs to RCC.

iii. To keep program executables of various Application Systems such as AIS, AST, TDS etc.

iv. To store intermediary data in respect of certain Application Systems such as AST, TDS etc. for subsequent upload to database of respective RCC.

These enable the users in these buildings to make data entry and perform certain other processes without connecting to the RCC server, thereby decongesting the traffic on the network and the users concurrently logging in the RCC server.

2.5 **Network links**

2.5.1 **Local Area Networks (LAN)** is a Data Communication System which allows Servers and PCs to communicate with each other within a limited area say a floor, or a building etc. Network involves physical connection of the various components e.g. terminals, servers and communication links in a network. Networks are usually classified as either local area networks (LANs) or wide area networks (WANs). Terminals within a building or in buildings within a close geographic area are connected through Local area networks. The number of users connected through LAN differs from building to building. However, a LAN can cover distances of several miles and connect hundreds of users. LANs are capable of voice and video transmissions, as well as data communications. The PC-based workstations connected to a LAN are called nodes.

2.5.2 **Wide Area Networks (WAN)** : When networks exceed the geographic limitations of the LAN, they are called Wide Area Networks. Because of the distances involved and the high cost of interconnections, WANs employ common communication links such as telephone lines and microwave channels between remote nodes. Therefore, WANs are public networks subject to control of other government departments / Service Providers. The nodes of a WAN can include PC based workstations, or servers, or LANs. The users on LAN are connected to the RCC and NCC through WAN. The Income Tax department has set up its WAN in 60 cities using dedicated leased data circuits of MTNL and BSNL. In metro cities the bandwidth of these circuits is 2 Mbps while in other cities it is 64 Kbps. It is proposed to extend the network to the remaining cities shortly. Facilities of backup lines through Integrated Switched Data Network (ISDN) lines have also been provided. The maintenance of active components of network such as switches, hubs and routers is centralised with the Directorate of Income Tax (Systems) and CIT (CO). The management and monitoring of the network including the functioning of the leased lines connecting the network is the responsibility of the CIT (CO).
2.5.3 Advantage of networks: The main advantage of working through networked computers is that it allows individual users to take access remote servers for distributed file storing, remote computing and remote printing. In this way users can have access and process large data and applications with comparatively small computing powers on their PCs. Distributed file storing provides users transparent access to part of the data storage of a remote server. Distributed file storing provides capabilities such as remote filing and remote printing. Remote filing allows users to access, retrieve and store files. Generally remote filing is provided by allowing a user to attach to part of a remote mass storage device (a file server) as though it were connected directly. This virtual disk is then used as though it was a disk drive local to the workstation. Remote computing refers to the concept of running an application or applications on remote servers. Remote printing allows users to print to any printer attached to any component on the LAN.

2.5.4 Network protocol: Since networked computers allow access to vast volumes of shared data and applications it is necessary that a certain discipline is observed by the users on the network to access, modify, store, or copy data in the interest of security and integrity of the systems. Protocols are a set of rules specifying the timings, sequencing, formatting and error checking for data transmissions. Protocols provide standards for data communications. Protocol is a software residing either in a computer’s memory or in the memory of a transmission device. It facilitates the physical connection between network devices. Through protocols, devices are able to identify themselves to other devices as legitimate network entities and thus initiate a communications session. The protocol synchronizes the transfer of data between physical devices. This involves defining the rules of initiating a message, determining the data transfer rate between devices and acknowledging message receipts.

2.6 Security and access control

2.6.1 Password protection: Security features have been provided both at the Operating System as well as application software level through password for entering into the system. Each user has to take a password for his login account. The System Administrator has all the privileges on the system and assigns password to the other users. It is important for all users not to share their password and to keep changing the password often.

2.6.2 Audit trails: The application software has a system of role and privileges according to which different types of users are entitled to carry out only specific types of activities. The software also provides audit trail of important functions, i.e., the system maintains a complete record of users who have entered or modified data based on their access codes and passwords.
2.6.3 **Virus protection**: A computer virus is a program (or instruction hidden within a program) that can “infect” files and programs on the computer. Unlike most other programs, viruses are specifically designed to spread themselves. Some viruses can display a message or cause erratic screen behaviour. Others are destructive, erasing or damaging files, or overloading memory and communications networks. Important guidelines to avoid virus infection are given in Annexure-IV. Despite all preventive measures, if a virus does infect a PC, causing “strange” program behaviour, do not take the program to another machine to try it. This may spread the virus. If the hard drive is infected, reformat it (and all the floppy diskettes containing programs), and reload all the programs (including DOS) from the manufacturers’ write-protected diskettes.

2.7 **Functions of NCC, RCC, CIT (CO) and nodal officers**: These have been discussed in the chapter relating to Organisation and management of computer resources.

2.8 **Software**

2.8.1 In general terms software refers to sets of instructions that enables the computer to accept, interpret & process the data and provide results to the user. In short software is an interface between the user and the computer. Software can be either System Software or Application Software.

2.8.2 **Operational software**: The Operating System (OS), a type of Systems Software, is a collection of Programs that help manage the computer system itself, e.g. MS-DOS or Windows are operating systems. These Operating System essentially performs three functions:-

i. Manages the devices, like storage and retrieval of files

ii. Controls program execution

iii. Process the commands / instructions keyed in.

The PCs in the department use MS - DOS and MS-Windows as the OS. On the Network Server Novell Netware or Windows NT are used as the OS. For Database Oracle RDBMS Version 7.x / Developer 2000 is being used with AIX 4.x as the Operating System and Windows 95/98 on the Client machines.
2.8.3 Application software: The application software can be standard software available from the market or may have to be developed for the special requirements of the users. These enable the user to get his tasks done. The Department uses some standard software package for routine activities like word processing.

2.8.4 Customised/special departmental application software: The Department has also developed nine customised application software for its core functions, e.g. AIS (Assessee Information System), AST (Assessment Information System), etc. Since these are integrated and uniform application software these have been installed on the RCC Servers and can be accessed from the PCs on the network by bonafide users.

2.9 Maintenance and support services: Maintenance and timely resolution of complaints are of key importance for proper running of a computerised system on a countrywide network. Since the various components of the entire system have been supplied by various Vendors users have often difficulty in identifying the nature of the problem and then addressing the complaint to the right AMC vendor. The maintenance of all non-critical equipment has been decentralised to Chief Commissioners and CITs (CO) who have entered into AMCs for these. The maintenance of critical equipment viz. Servers, and active components of network is centralised with the Directorate of Income Tax (Systems). The maintenance of network links i.e., the leased lines is being looked after by the CITs (CO)/. Detailed guidelines regarding maintenance are in Annexure-V.

2.10 Office layout: Office lay out in a computerised environment should be in accordance with the work process flow of that office and should conform to the requirements of ergonomy for higher efficiency. Cubicles or work stations with glass partitions in open geometrical patterns, modular office furniture, good lighting, dust-free air conditioned environment, separate storage spaces for temporary and long term duration all contribute to higher efficiency. Power connection, network cabling, computer wiring should be through concealed ducts/ channels preferably with false ceiling or channelled flooring. Guidelines for installation of PCs, power points etc. in Annexures- I to III, should be followed. For Officers the PCs can be set up in their chambers. Terminal Banks of PCs should preferably be set up for use by the members of staff.

SECTION - 3 : APPLICATION SOFTWARE

3.1 As part of Comprehensive Computerisation plan following integrated application systems have been developed:-
i. Initial permanent Account Number System (IPAN)

ii. Assessee Information Systems (AIS)

iii. Tax Accounting System (TAS)

iv. Assessment Information System (AST)

v. Individual running Ledger Account System (IRLA)

vi. Enforcement Information System (EFS)

including CIB System

vii. Payroll Accounting System (PAS)

viii. Manpower Management System (MMS)

ix. Financial Resources System (FRS)

x. Physical Resource System (PRS)

xi. Tax Deduction at Source (TDS)

xii. Management Information System (MIS)

xiii. Judicial Reference System (JRS)

3.2 Detailed functionalities and features of TAS, AST, IRLA, and CIB application software have been discussed in the relevant chapters of this manual. Functionalities of PAS, FRS, PRS, TDS, and MIS application software are given in Annexure-VI.

3.3 Features of IPAN application system

3.3.1 The Initial PAN Allotment System (IPAN) was developed for (a) one time PAN allotment to existing assessees all over India, and (b) PAN allotment during peak periods, for example, at the time of due dates for filing of returns. The structure of the new PAN is:

\[ \text{AAA S A 9999 C} \]

where \( C \) : Alphabetic check-digit
9999 : Sequential o. running from 0001 to 9999

A : First character of the assessee’s name *

S : Status code of the assessee

AAA : Alphabetic series running from AAA to ZZZ

* In case of an individual, assessee’s name is the surname/last name.
* In case of a non-individual, assessee’s name is the full name.

3.3.2 Phonetic Permanent Account Number : The phonetic permanent account number (PPAN) is a concept which helps in allotment of a unique PAN to each assessee. PPAN is essentially based on a phonetic/ Soundex algorithm which brings all similar sounding names under one code. It can, thus, detect cases where the same assessee’s name is spelt slightly differently. The name of an assessee, by itself, does not ensure uniqueness of the assessee, since many persons may have the same or similar sounding names. PPAN also uses other details about the assessee like date of birth, status code, father’s name and sex code. These details ensure uniqueness of an assessee to a very high degree.

3.3.3 Prior to allotting a PAN to an assessee, this module checks to ensure that the same person has not been allotted a PAN earlier. If the PPAN generated for the assessee does not exist in the database, then the assessee is allotted a PAN and, if it does, the case is pointed out in a Duplicate PPAN report. In the latter case, a genuine assessee can be allotted PAN after verification by the Assessing Officer.

3.3.4 Limitations of the new structure of PAN : Although PPAN ensures sufficient uniqueness for an assessee, there is still a remote possibility of generation of duplicate PPANs for assessees, considering the total number of assessees in India. In such a case, manual intervention - in the form of an Assessing Officer’s discretion, is required to ensure that only one PAN is allotted to one assessee. The system, however, cannot detect cases where a person applies for a new PAN by giving false information about his name, father’s name, date of birth or sex.

3.3.5 Integration with Assessee Information System (AIS) : IPAN has been developed for one time allotment of PAN to the existing assessees. AIS will provide a facility for uploading the IPAN assessee data into its database structure. AIS will share the PPAN and PAN Allotment Series table with IPAN to ensure unique PAN allotment and to check for duplicate PPAN cases.

3.3.6 Summary of data capture process : Form 49A received in the Office of Assessing Officers are checked by the staff of the A.O.s and forwarded to the respective Computer Centres. The forms are organized in batches of 50. The data capture from the forms for allotment through IPAN is done in Computer Centres. Each batch is assigned a unique number and each form in a batch is serially numbered so that a combination of batch number and serial number uniquely identifies a form. In case of outsourcing, the vendors capture data from forms to flat files, in
ASCII format, which are used as input in the IPAN System. IPAN system validates this data while importing it.

3.3.7 Uploading scanned photograph and signature files: The photograph (only for individuals) and signature available on Form 49A are scanned using a scanner. The scanned photograph and signature files are uploaded on the server at the time of uploading the corresponding assessee data. These are then used to print the photograph and signature of the assessee on the PAN card.

3.3.8 PAN preview and confirmation for PAN allotment: Before PAN is allotted, the process of PAN preview is carried out. In this the assessees’ photograph, signature and details to be printed on the PAN card (assessees’ name, father’s name, date of birth/incorporation) are displayed on the screen. These are verified from the Form 49A. If the details are correct, the record can be confirmed for allotment of PAN. The applications cleared at the RCC are exported to NCC on line where PANs are allotted by the system. The allotment of new PANs is then exported back from NCC to concerned RCC on line for update of PANs in the respective databases.

3.3.9 Matching PPAN Cases: If, at the time of allotment at NCC, a matching PPAN (Phonetic PAN) is detected, then the details of the applicant as also of the other allottees with matching PPANs are listed in a duplicate PPAN report. In such cases, if the Assessing Officer is satisfied that the application relates to a different case he can, after necessary verification, use ‘duplicate PPAN override option’ and allot PAN.

3.3.10 Rectification/ updation of PAN data: Once the assessee data and the scanned photograph and signature files are uploaded on the server, the assessee details can be viewed on the screen. Any errors in the assessee data can be rectified. The core fields, namely, assessees’ name, other name, father’s name, date of birth, status and sex can be changed till PAN is allotted to the assessee. PAN is allotted to an assessee only if there is no error in the data. Any change in the core fields after PAN is allotted can be done only by the A.O.

3.3.11 Security and audit: IPAN system defines security at the menu option level. Each option/ screen is accessible by a role. Each user of the system is assigned one or more roles. The users are able to use only their assigned roles. The system automatically captures user identification and time stamp for important updates made to the assessee information after allotment of PAN. This includes update to name, father’s name, date of birth/ incorporation,
gender and status. IPAN system does not allow the user to update these fields from the screen. AIS system, however, provides this feature.

### 3.3.12 Outputs / reports:
Following outputs can be generated on IPAN:

i. PAN directory giving list of all allottees AO wise, name wise.

ii. PAN cards containing the photograph, signature, name, father’s name, date of birth, etc. are laminated and sent to the allottee.

iii. Intimation letters intimating the PAN allotted to the applicant.

iv. Deficiency letters intimating the applicant the deficiencies in Form 49A.

v. Mailing labels for mailing various letters to the applicants.

### 3.4.1 Features of Assessee Information System (AIS):
AIS is the hub system around which all the Departmental application systems operate. AIS provides the facility for uploading IPAN assessee data into its database structures. AIS shares the PPAN and PAN Allotment Series table with IPAN to ensure unique PAN allotment and to check for matching PPAN cases. Its main functions are:

vi. Generate Phonetic Permanent Account Number (PPAN) and allot Permanent Account Number (PAN) to each assessee

vii. Support PAN Card preview on the screen and generate PAN card

viii. Support transfer of jurisdiction of the assessee

ix. Maintain assessee data and events

x. Maintain jurisdiction hierarchy

xi. Generate reports and support queries on assessee and jurisdiction data

### 3.4.2 Allotment of PAN in AIS:
AIS enables instant allotment of PAN by the Assessing Officer (A.O.) from Form 49A of the applicant from the PC connected to the network. The A.O. can also print the intimation letter on successful allotment of PAN from his PC. The Form 49A and photographs are then sent by the A.O. to the Computer Centre where scanning of
photographs and signatures, printing and lamination of PAN cards is done. Details of the five core fields, the PAN-AO link and PPAN for a PAN are also maintained at the NCC.

3.4.3 Updation of assessee database: Any change to core fields can be made only by the AO and is audit trailed. Other fields can be changed by the authorised staff of the AO. AIS records events about the assessee like death, liquidation, dissolution, partition, merger, split etc.

3.4.4 Hierarchies and roles in AIS jurisdiction hierarchy: The AIS system maintains details about jurisdiction hierarchy viz. AOs (ITOs, ACITs, JCITs), Joint /Additional CITs (Range), CITs, CCITs. These authorities are given a code number which is unique in that Region. The existing statutory jurisdiction hierarchy is reflected on the system by linking these post codes. Each of these post codes have a defined ‘role’ in each of the different Application software. ‘Role’ refers to the activities that can be done by the holder of that post code on that application software. For unique codification, a logical group named ‘Area’ has been provided to link one or more related CCIT Regions where JCIT/Additional CIT Range numbers are unique. Besides, a CTU to CIT link is also maintained. These post codes are in turn linked to the Employee Numbers of the officers currently posted against each of these posts. This enables the system to regulate any unauthorised entry into the database, maintain an audit trail of changes made by the users in the database, and ensure security.

3.4.5 Transfer of jurisdiction: AIS maintains a link between the assessee and the jurisdiction in terms of PAN - A.O. link. For this purpose the A.O.s are codified. Once allotted, PAN of an assessee never changes in spite of change in name, jurisdiction, address etc. Therefore, on transfer of jurisdiction of an assessee, PAN of that assessee requires to be linked to another A.O. If the transfer of jurisdiction is effected through the system AIS automatically corrects the PAN-A.O. Link.

3.4.6 AIS has the functionality for effecting transfer of jurisdiction under Section 120 and 127 of the Act on the system. It allows the details of cases to be transferred - identified by PAN, source A.O. and destination A.O., to be entered and maintained in the system. AIS provides standard texts of transfer orders which can be adopted from the system and further customized. A draft transfer order can be prepared in AIS by the ITO / ACIT (Headquarters) and printed or viewed. This can be subsequently confirmed on the system by the concerned CIT / CCIT or DGIT. Once the order is confirmed, intimation letters and transfer memos can be printed. Optionally, in case of bulk transfers a Summarized Transfer Memo can be printed. Once the transfer order is confirmed on the system by an authority having the Role to transfer the case the PAN- A.O. link of these cases automatically gets updated.
3.4.7 By specifying a selection criterion, it is possible to build ‘transfer movement lists’ of affected assessees. For example, it is possible to prepare a list of PANs in a Ward where returned income as of 1st April is more than 2 lakh. These transfers are required to be done on the system to change PAN-A.O. link. In such cases, ‘transfer orders’ can be prepared on the system and confirmed by the authorised officer. Where movement is within the same Range the source A.O. can confirm the transfers. Where movement is from one Range to another within the same Charge the JCIT can confirm the transfers.

3.4.8 AIS also provides powerful queries to build sets of PANs qualifying for transfer, the form of ‘transfer movement lists’. These can be modified individually, by excluding or including PANs. The destination A.O. code can be specified at list level or at individual PAN level. For example, jurisdiction of an assessee may change on account of change of address, change of profession or on the basis of returned / assessed income. Using the above queries, ‘transfer movement lists’ of affected assessees can be built on the system. These lists can then be converted as draft transfer order to be confirmed by the authorised officer. Mutual concurrence has to be taken by the officers wherever required.

3.4.9 In case the source and destination AO’s locations are on different RCCs, complete assessee profile comprising of assessment, accounting details, etc. are transmitted from the source A.O. to the destination A.O. over the network.

3.4.10 The system automatically captures user identification and time stamp for all updates. If any of the key details of an assessee is changed, all previous details along with earlier user identification and time stamp are captured as part of the audit trail.

3.4.11 Queries: AIS supports many queries such as query on the jurisdiction hierarchy set-up, assessee details, assessee data audit log, events, transfer orders and lists, and assessee jurisdiction history. An exhaustive query on the assessee data (including member and branch data) is also provided. This query also provides pattern and similar sounding match on name fields such as assessee’s name, other name, father’s name, etc. The exhaustive query also provides pattern and full address match on address fields such as residential address, office address, head office address etc. Any number of valid parameters can be specified in any combination. Queries are provided on data related to AOs, Ranges, CITs, CCITs, assessee jurisdiction history, assessee audit log, assessee details and events, transfer orders, etc. A comprehensive query is available to inquire on assessee details. Special search features such as pattern match, similar sounding names match and full address lines scan on name and address fields are also provided. Queries to build default transfer movements lists based on predefined selection criteria (such as to transfer all eligible assessees from a ward to a circle) or a user defined criteria are also provided.
3.4.12 Outputs from AIS: Following outputs can be generated through AIS:

- Duplicate PPAN Report, Intimation letters, and PAN cards
- PAN directory
- ‘Assessees on Record’, a part of the Quarterly Progress Report (QPR).
- Draft/ confirmed transfer order, Transfer Memo, and
- Summarized Transfer Memo, etc.

3.5 Manpower Management System (MMS)

3.5.1 The main objective of this software is to identify each employee of the Department by a uniquely generated Employee Number. This is a six digit number allotted centrally from NCC, Delhi for all Groups of employees of the Department. The Number does not change irrespective of promotion, transfer, deputation and retirement.

3.5.2 The following information is required to allot Employee Number:

- name of the employee;
- date of birth;
- date of joining service in the Income Tax Department;
- Group and cadre in which the employee joined the service;
- Experience in the Department.

MMS allows entry of biodata details for Group ‘A’ officers from any office in the country where a terminal is on the network and MMS is installed on the RCC. Biodata of Group-A officers is stored centrally i.e., at the NCC in Delhi. This allows query on biodata of these officers from any terminal connected through the network. Since Group B, C and D officials are not transferred outside the Region, their biodata are stored at the respective RCC. MMS allows
entry and query on biodata of Group B, C and D officials from any terminal connected to the 
RCC. MMS allows subsequent changes to be made to the biodata subject to certain safeguards.

3.5.3 Transfers of employees: MMS has the feature of generation of transfer orders by 
CBDT, CCIT, CIT, and ACIT/ ITO (Admn.) from the system. The text of the order can be 
adopted from a set of standard transfer order texts and customized. The employees to be 
transferred can be identified by their Employee Numbers, and source/ destination location can be 
entered in the system and printed.

3.5.4 Transfers across RCCs: In cases of transfer from outside the jurisdiction of the RCC, 
the biodata of the employee needs to be transferred from the old RCC to the new RCC. In such 
cases the employee Number of the transferred employee can be ‘transferred out’ by the concerned 
DDO if he is on the network at the respective RCC. The ‘transferring out’ DDO after logging in 
with his user id and password has to choose the relevant menu sub-item and enter the employee 
number, date of relieving and certain other data of the transferred employee. Once the concerned 
employee joins at the new station under a new RCC, the ‘transferring-in’ DDO after following 
the same procedure can query the details of employees waiting to be ‘transferred in’. He can then 
‘claim’ the new employee by entering his Employee Number, date of joining, and certain other 
details. Proper transfer-in and transfer-out of employees is an essential security requirement.

3.5.5 Roles, privileges and security: An officer or his staff is allowed to work only on cases 
in the Assessing officer’s jurisdiction. The superiors of the officer can only query the data related 
to the cases in officer’s jurisdiction but are not allowed to make any modifications. Functions 
like data entry from Acknowledgment sheets, entry in the RRR, etc. can be done by the staff of 
the A.O.s. All preparatory work required prior to processing, regular assessment, rectification, 
giving appeal effect, entry of TDS credits, etc. can be done by the A.O.’s staff. The final approval 
required to mark the proceeding as complete, leading to initiation of printing of outputs and 
posting of entries in IRLA, can only be given by the A.O. Similarly in the office of CIT 
maintenance of the Revision Register, penalty proceedings, and penalty waivers etc. on the 
system can be done by the CIT or his staff. Maintenance of records relating to the office of CIT 
(Appeals) on the system can be done by the CIT (Appeals) or his staff. The same applies to 
generation of notices, preparation of Reports, maintenance of registers of audit objections, 
prosecutions, etc.

3.6 Assessment Information System (AST) and Individual Running Ledger Accounting 
System (IRLA): The functionalities of these systems have been discussed in the chapter on 
assessment procedure.

3.7 CIB information: The functionalities of this system have been discussed in the chapter 
on functioning of Central Information Branches.
3.8 Judicial Reference System (Taexpert): This provides an off-line reference system on Judgements, Rulings, Case Laws on different issues relating to various Direct Taxes /Rules as pronounced by various High Courts. Supreme Court, as also Direct Taxes Acts/Rules and Circulars / Instructions / Notifications issued by the CBDT.

3.9 Integrated nature of the application software: Since all the nine application software are interconnected, the data entered in one software is used for updating information wherever required in the other software. A diagram showing the inter connectivity of these software systems is given at next page.
4.1 **Jurisdiction**: Restructuring proposal envisages Range-wise jurisdiction, where all Assessing Officers in a Range including the Addl. CIT/ JCIT, DCIT, ACIT and ITO should have concurrent jurisdiction over all the cases of the Range. The jurisdiction of Ranges themselves
should be territorial except in respect of Salary, Company, Trust and TDS cases. This pattern should be generally adhered to except where minor deviations become necessary, e.g. in respect of Assessing Officers of a Range located at different stations. This may also become necessary for equitable distribution of work and flexibility in the context of the requirement of limited scrutiny.

4.2 Distribution of work at Range level: After restructuring of the Department the main assessment and collection functions have to be organised with the Range as the main functional division, and the Range JCIT acting as its centre piece. Each Range has one DCIT/ACIT and 5 Income Tax Officers. One ITO has to work as TRO, while remaining the remaining five officers will function as Assessing Officers (1 + 4) in each Range. In functional respect, each Range will have three sub-units:

i. Record Keeping Unit (under the JCIT headed by an Administrative Officer/Office Superintendent)

ii. Assessment Units (under individual Assessing Officers with adequate clerical support)

iii. Collection Unit (under the TRO with an Administrative Officer/Office Superintendent as Office in-charge)

The basic concept is that the workload of the Range should be distributed evenly among the officers and the disposal should be centrally monitored by the Range JCIT. With computerisation it is possible to centrally maintain and monitor the statistics about workload and disposal in respect of main items of work, while optimising the use of manpower.

4.3 Functions of the Record Keeping Unit (RKU)

4.3.1 The Record Keeping Unit, headed by an Administrative Officer/Office Superintendent, shall be responsible for centralised receipt of returns and all other documents, centralised dispatch, as also the maintenance of Common Record Room for the entire Range. It will also perform certain other centralised functions and will be the front office of the Range providing single window system for the taxpayers, public as well as for the outside agencies. Normally RKU will function under the direct control and supervision of the Range JCIT, except where some A.O.s of the Range are located in different buildings or cities, in which case the senior-most A.O. of the Range located in such buildings or cities will supervise the RKU. In cases of Ranges having very large jurisdiction, e.g. Salary Ranges in metro cities, more than one Administrative Officer with the corresponding staff can be posted to look after the RKU.

4.3.2 All incoming dak should be received centrally by the RKU and entered in the Inward Receipt Register on the System. The Range JCIT shall distribute the work to different A.O.s for disposal depending upon their workload. RKU will keep a record about the A.O.s to whom such matters are marked. Their disposal will be reported to the RKU and will be centrally monitored.
by the Range JCIT. Since all dispatch will also be centralised through the RKU it will be possible to link receipts with assignments of work, and their disposal and dispatch.

4.3.3 Managing common receipt counters

4.3.3.1 All returns of income should be received centrally at common receipt counter(s) of the Range. All general dak other than the returns of income including rectification applications, appellate orders, grievance petitions, stay petitions, tax evasion petitions, CIB information etc. will also be centrally received by RKU and entered in the Inward Receipt Register on the System.

4.3.3.2 Receipt of returns: All returns of income will be received centrally at common Receipt counter(s) functioning under the RKU. During rush period Range JCIT may direct opening of multiple Receipt counters by temporarily redeploying staff from Assessment units. Acknowledgment Numbers for returns should have ten digits - the first two digits representing the Range number, the next two digits representing the Counter number, and last six digits being the running serial number of returns received at that counter during a particular Financial year. In Ranges where the jurisdiction is concurrent for the entire Range returns can be received at any of the multiple Receipt counters. In Ranges where jurisdiction is specific up to the A.O., either statutorily or through administrative orders, returns for each A.O. should be received against separate set of Acknowledgment Numbers for each A.O. In such cases out of the two digits meant for the counter number, first digit should identify the A.O. and the second digit the counter number. At the time of receipt it should be checked whether the return is properly filled and PAN is mentioned, otherwise a copy of PAN application in Form 49A should be insisted upon.

4.3.3.3 Computerised Return Receipt Register: AST software provides the functionality of generating the Return Receipt Register (RRR). As soon after the receipt of the returns as possible, entry should be made directly in the RRR using on-line terminals. At stations not yet on the network RRR should be prepared using the stand alone RRR software separately provided by the Directorate of Income Tax (Systems). The format of the RRR is available in both the AST and RRR software. The format of the RRR in AST is as under:

<table>
<thead>
<tr>
<th>Acknowledgment No.</th>
<th>PAN</th>
<th>A.Y.</th>
<th>Returned Income</th>
<th>Refund</th>
<th>Status</th>
<th>Bundle No.</th>
<th>Form type</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

In either case the Range JCIT must ensure that monthly RRR for the entire Range is made available to the CIT (CIB) by the end of the month following the month in which returns have been received, for data matching using CIB software to identify stop filers and non filers.
4.3.4 Making bundles of returns, and storing / locating these

4.3.4.1 After the entry in the RRR, returns should be made into standard bundles of 25 -50 returns each. These bundles should be made in such a manner that the returns can be easily taken out and put back as and when needed. In Ranges where the jurisdiction is concurrent for the entire Range bundle of returns should be made in the sequence in which they have been received. In Ranges where jurisdiction is specific up to the A.O., either statutorily or through administrative orders, bundles of returns should be made separately for each A.O. in the sequence in which they have been received for each A.O. Each bundle should have a Bundle Identification Number (BIN) comprising of a running serial number of the Range/ A.O., the Financial year in which it has been received, and the starting/ending acknowledgment number of returns included in it. These identification particulars should be entered on a bundle slip tied with the bundle. The format of the Bundle slip will be as under :-

Bundle slip

1. Particulars of Range / A.O.

2. Month and Year of receipt

3. Bundle Identification Number (BIN)

4. Acknowledgment Numbers (from / to)

5. Number of returns and A.Y.

6. Date of issue for processing with Name / designation of A.O.

7. Date of return after processing
8. Issue of returns for specific actions

<table>
<thead>
<tr>
<th>Date of issue</th>
<th>Acknowledgment No. of return</th>
<th>Purpose of issue viz. Scrutiny, rectification, appeal effect, report, transfer etc.</th>
<th>Name of the A.O.</th>
<th>Date of return</th>
</tr>
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</table>

9. Remarks

4.3.4.2 Movement Control Register (MCR) : The particulars of the bundles should be entered in the Movement Control Register of the RKU to be maintained on computer. In Ranges where the jurisdiction is concurrent for the entire Range, running entries regarding the bundle of returns should be made in the Movement Control Register in the sequence in which they have been received. In Ranges where jurisdiction is specific up to the A.O., either statutorily or through administrative orders, bundles of returns should be made separately for each A.O. and should be entered in different Sections of the Movement Control Register pertaining to each A.O. but in the same sequence in which these have been received for the respective A.O.s.

Movement Control Register of RKU

(Designation of Range / A.O.)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Bundle Identification No. (BIN) and (Ack. No. from / to)</th>
<th>Date when issued to AO</th>
<th>Name &amp; Signature of the receiving official of AO</th>
<th>Date when received back from the AO</th>
<th>Name &amp; Signature of the receiving official of RKU</th>
<th>Location particulars in the CRR (Rack No. / Shelf No.)</th>
</tr>
</thead>
</table>
Note:- Where an individual return is withdrawn from a bundle and issued to an A.O. for a specific action e.g. for rectification or for making a case file for scrutiny etc. the Bundle Identification Number as also the acknowledgment number of the return should be mentioned in Column 2 of the Movement Control Register of RKU.

4.3.5 Distribution of returns to A.O.s for processing: At the beginning of each month the RKU will distribute bundle of returns to A.O.s as per the directions of the Range JCIT after making necessary entries in the Movement Control Register. The A.O. will process the returns u/s 143(1). In cases where a return is found to be defective u/s 139(9) the A.O. will take necessary follow up action to have the defect removed failing which the return would be declared non est. After processing and necessary follow up action, the bundles of returns will be returned back by the A.O.s to the RKU, every month in monthly batches in the same sequence in which they were issued. These will be entered in the Movement Control Register by the RKU and monitored by the Range JCIT through the RKU. The bundles of processed returns will be stored in the Common Record Room in a serial order. In Ranges where jurisdiction is specific up to the A.O., either statutorily or through administrative orders, separate areas may be earmarked for storing the bundles of returns of each A.O. separately. The particulars of location of the bundles i.e. the Rack Number and the Shelf Number will be indicated in the Movement Control Register. In addition each A.O. may also maintain separate movement Control Registers for his ward/circle in the above format with necessary modifications.

4.3.6 Receipt and distribution of other papers received in dak: All other dak will be received centrally and distributed to different officers for disposal as per the directions of the Range JCIT after making necessary entries in the computerised Inwards Register. The disposal of these papers will be monitored by the Range JCIT periodically through the RKU.

<table>
<thead>
<tr>
<th>Inward no.</th>
<th>Date of receipt</th>
<th>Name of person from whom received</th>
<th>Subject</th>
<th>Receipt type</th>
<th>Marked to / Date</th>
<th>Action to be taken</th>
<th>Action taken / Date</th>
<th>Cross reference</th>
</tr>
</thead>
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</tbody>
</table>

Inward Register

(Designation of Range / A.O.)
4.3.7 Dispatch through common dispatch counter: A central dispatch counter will be run for dispatch of all papers including refunds, intimations, notices, etc. being sent out of the Range. The Central Dispatch Register should also be linked to the Inward register to monitor the disposal of the dak papers marked to different A.O.s.

4.3.8 Common Record Room (CRR)

4.3.8.1 All Ranges will have a Common Record Room (CRR) for centralised maintenance of all records by the RKU. Records will be maintained for the entire Range. No separate records will be maintained for individual A.O.s. Even where the A.O.s in a Range have individual jurisdiction the record should be maintained centrally in the CRR, though separate spaces can be earmarked in the record room, for such A.O.s. In cases where some A.O.s of the Range are located in different buildings or cities, the senior-most A.O. of the Range located in such buildings or cities will supervise the RKU in that building/city.

4.3.8.2 Return-wise record keeping: Since very few returns will be taken up for scrutiny there is no particular advantage in merging all returns of an assessee to create assessee-wise case files of all assessee. Further, with the computerised processing of returns basic data of all assessees relating to past years will become available on system. Therefore, records should be maintained return-wise and not assessee-wise, i.e., returns of all assessees received in a particular year should be formed in bundles at the receipt stage, processed bundle-wise and stored centrally at one place in the RKU after processing. The bundles created at the time of receipt should be kept intact and not broken to create assessee-wise case files. Whenever a case is selected for scrutiny and return is required by an A.O. for scrutiny, a separate case file of such assessee should be prepared by the RKU by putting together the available returns of various years in a single file. The RKU will send the case file to the concerned A.O. after making necessary entries in the MCR. Similarly when a return is required by an A.O. for some other action, verification, or other proceedings, he will requisition the same from the RKU. The RKU will withdraw the return from the Bundle, make necessary entries in the Bundle slip and the Movement Control Register and issue the same to the A.O. The A.O. will return the same to the RKU after completion of the necessary action.

4.3.8.3 Past records: All past records of the assessees where processing was done manually should be stored in a separate section of CRR assessee-wise and in alphabetical order. This storing of historical records will continue for some years during the transitional period and will eventually become redundant. Such records will have to be maintained till all pending proceedings including recovery are completed or till these become due for weeding whichever is later.
4.3.8.4 **Returns processed on computers** : Bundles of returns received after processing on computers during a year should be stored in accordance with the unique Bundle Identification Number of the Range assigned at the time of receipt.

4.3.8.5 **Cases selected for scrutiny** : When cases are selected for scrutiny a separate case file of each of such assessee should be prepared by the RKU by putting together the available returns of various years in a single file and sending it to the concerned A.O. who will keep the case file in his custody. The fact of withdrawing a return from a bundle should be noted on the Bundle slip and MCR. Necessary record of movement of these case files should be maintained by the RKU. The A.O. will deal with such cases, place all papers/ documents on the case file, maintain a proper order sheet recording the proceedings, complete the scrutiny assessment or other proceedings, and return the case file to the RKU. These case files shall be maintained as such in the RKU till all the proceedings in respect of that assessment year, including penalty and recovery, etc. are certified as completed. Confidential record should be kept in the custody of the A.O. and an indication to that effect should be made in the Order sheet of the case file.

4.3.8.6 **Inspection of documents** : Often assessees require inspection of records. The inspection should be given by the RKU after obtaining permission of the JCIT and deposit of the prescribed fees.

4.3.9 **Transfer of records out of Range** : The transferor A.O. will transfer the PAN on the system in AIS. He will then requisition the pending returns, the returns where processing has been done on computer, and the historical records and send these to the transferee A.O. indicating in the transfer memo the particulars of returns processed on computer. The transferee A.O. will segregate the historical records and processed returns, and send these to the RKU for storage. The returns pending for processing if already entered on AST will be put in special bundles bearing the same numbers as of the transferor A.O. This is because the bundle number for a return remains unchanged in the system. It will retain the A.O. code of the A.O. who entered the return. Whenever the new A.O. enters the PAN, the return will be retrieved and the transferee A.O. will be able to process it if the PAN has been properly transferred to him.
4.4 Managing front office and facilitation counters: Each Range will have a front office where Reception-cum-facilitation counter should function. This will provide help desk facilities for taxpayers, look after the work of dispensing basic information and supply of forms. The front office should be provided with online computer terminal and intercom connections with all the officers of the Range. Entry inside the Range office should be controlled through passes issued by Range JCIT. Permanent passes may be issued to regular counsels. Assessee desirous of meeting an officer should approach the Front office which will confirm the appointment from the officer over intercom and issue the pass. Assessee and visitors may wait in a waiting room near the reception.

4.5 Distribution of work amongst A.O.s

4.5.1 Assessment units: Each Range is supposed to have 35-50,000 files. In Ranges where the jurisdiction is concurrent for the entire Range, the Range JCIT will allocate the bundles of returns among A.O.s on monthly basis for processing u/s 143(1). In Ranges where jurisdiction is specific up to the A.O., either statutorily or through administrative orders, Bundles of returns pertaining to the A.O. will be issued by the RKU on monthly basis for processing.

4.5.2 Processing of returns: Data entry for processing of returns should be done by the staff of the individual A.O.s from the acknowledgment sheets of the returns. In cases where any return does not carry PAN or PAN has not been allotted the A.O. should first allot PAN. In case any return cannot be processed for any other reason such as lack of jurisdiction, this should be indicated on the Bundle slip while returning the Bundle to the RKU. After completing the data entry in respect of a return, the official concerned should note the bundle number on the return and indicate by putting a rubber stamp on the return that data entry is complete. The A.O. will check the correctness of data entry, in particular of the prepaid taxes, and will give the final command for processing. Intimations, refunds/advice notes and challans will be generated and signed by the respective A.O.s. Refunds/ Advice notes and Office copies of the intimations will be placed along with the returns and the bundles of processed returns will be returned to RKU for dispatch of intimations and refunds/ advices.
4.5.3 Returns requiring limited scrutiny: At the stage of processing the A.O. will also identify and bookmark returns requiring limited scrutiny u/s 143(2)(i). In such cases he will prepare a standard notice for the concerned taxpayer mentioning the item requiring limited scrutiny, and keep both the copies of the notice with the return in the relevant bundle of processed returns being returned to the RKU. The RKU will dispatch the notice and put up the return in ‘case file’ before the concerned A.O. on/ before the date of hearing after making necessary entries in Bundle slip and MCR. The case file will remain with the A.O. Till the assessment order is passed. The A.O. will maintain an order sheet, conduct hearing, and finalise the proceeding by a speaking order. He will also make necessary entries on the system and generate assessment order, demand notice, and challans etc. On completion of the assessment proceedings the case records will be forwarded to the RKU for dispatch of assessment documents and storage of records. The RKU will also make necessary entries in the Movement Control Register.

4.5.4 Scrutiny of cases: Cases should be selected for scrutiny by the Range JCIT as per the criteria laid down by the Board in a given year, the information available with the Department and scrutiny potential of the cases. For this the JCIT and A.O.s should use the information available in the returns, the AST and CIB central database, and other information available in the Range. The proposal for selection along with minutes should be submitted to the Commissioner who will discuss it with the Range JCIT. After a discussion of the potential cases the Commissioner will approve the selection out of the cases short listed for scrutiny. Officers will be fully accountable for cases selected for scrutiny. The total number of cases selected for scrutiny in each Range should be as per the norms prescribed by the Board from time to time. The cases will be assigned by the JCIT to the A.O.s for scrutiny, on the basis of returned income and the importance of the issues involved. In Delhi, Mumbai, Calcutta, Chennai, Bangalore, Pune and Ahmedabad, files having latest returned income of Rs. 10 lakh and above should be assigned to DCIT/ACIT and rest of the files below this income should be allocated among the Income Tax Officers. In other cities except above, files having latest returned income of Rs. 5 lakh and above should be allocated among the DCIT/ACIT and those below Rs. 5 lakh should be allocated among Income Tax Officers. Once a case is selected for scrutiny the RKU will prepare a case file of that assessee, and hand it over to the concerned A.O. after making necessary entries in the Movement Control Register and in the Bundle slips from where the returns are withdrawn for making a case file. The A.O. should prepare an order sheet, and conduct hearings in the normal course. The first questionnaire should be issued after the approval of the Range JCIT. The A.O.s and the Range JCIT should discuss these cases under scrutiny from time to time. The gist of the discussion should be recorded by the A.O. in the office note, and initialled by the Range JCIT. The information available with CIB and outside agencies like Company Affairs, Directorate of Enforcement, etc. should be taken into account while completing the assessment. The A.O. should complete the proceedings by a speaking order. He should also make necessary entries on the system and generate assessment order, demand notice, and challans etc. These documents will be forwarded to the RKU for dispatch. On completion of the proceedings the case file will be returned to the RKU which will make necessary entries in the Movement control Register.
4.5.5 **Rectification applications**: Rectification application will be centrally received and entered in the Inward Receipt Register on the system by the Record Keeping Unit. These will be distributed among the respective A.O.s as per the jurisdiction order or the directions of the Range JCIT. The A.O. should requisition the return/file from the CRR, deal with the application and complete the proceeding by passing a speaking order and making necessary entries on the system. He should also generate refund/ demand notice and challans, etc. A copy of the order should be kept on the case file. The case file together with the order, refund/ demand notice and challans, etc. should be sent to RKU for dispatch of the order and storage of the case file.

4.5.6 **Appellate orders**: Appellate orders will be centrally received and entered in the Inward Receipt Register on the system by the RKU. These will be distributed among the respective A.O.s as per the jurisdiction order or the directions of the Range JCIT depending upon their respective workloads. The AO will requisition the file from the RKU, deal with it and return the file to the RKU. The refund, if due, will be prepared by the A.O. and sent to the RKU for dispatch along with the case file. The disposal of orders giving appeal effects, scrutiny reports and filing of second appeals will be centrally monitored by the Range JCIT.

4.5.7 **Reopening and revision**: Matters relating to reopening of assessments and revisions u/s 263 and 264 will also be centrally received by RKU and entered in the Inward Receipt Register on the System and similarly distributed to the A.O.s who will deal with these by requisitioning and returning the return/file to the record room. These will be centrally monitored.

4.5.8 **Grievance petitions**: Grievance petitions will be centrally received by RKU and entered in the Inward Receipt Register on the System. These will be distributed among the respective A.O.s as per the jurisdiction order or the directions of the Range JCIT depending upon their respective workloads. The AO will requisition the file from the RKU, deal with it and return the file to the RKU. The refund, if due, will be prepared by the A.O. and sent to the RKU for dispatch along with the case file. Grievance petitions will be centrally received by the Range JCIT.
4.5.9 **Widening of tax base**: This work should be given to one Assessing Officer of the Range by the JCIT. He should be accountable for identifying stop-filers/ non-filers and detection of new assesses in the territorial jurisdiction of the Range.

4.6 **Functions of collection unit**: This unit under the TRO will deal with all matters relating to collection of demands of the Range and grant of stay/ installments. The TRO will be responsible for following up monitoring of collections from TDS and advance tax, follow up of arrear demands, and action for recovery from arrears.

SECTION - 5 : RECORD MANAGEMENT

5.1 In the Ranges records shall be maintained by Record Keeping Unit (RKU) attached to each Range. Normally, the RKU will be headed by an Administrative Officer/ Office Superintendent and will function under the direct control and supervision of the Range JCIT, except where some A.O.s of the Range are located in different buildings or cities, in which case the senior-most A.O. of the Range located in such buildings or the city will supervise the RKU.

5.2 The basic features of the new records management are as under :-

5.2.1 **Common Record Room (CRR)**: All Ranges will have centralised maintenance of all records by the RKU in a Common Record Room (CRR) for the entire Range. No separate records will be maintained for individual A.O.s even in Ranges where jurisdiction is specific up to the A.O.s. In cases where some A.O.s of the Range are located in different buildings or cities, the senior-most A.O. of the Range located in such buildings or cities will supervise the RKU in that building/ city. In Ranges where the jurisdiction is concurrent for the entire records of the Range will be maintained in the RKU as common records. In Ranges where the A.O.s have individual/ specific jurisdiction either statutorily or through administrative orders, the record should be maintained centrally in the CRR, though separate space / Racks can be earmarked in the CRR for each such A.O.
5.2.2 **Return-wise record keeping**: The records should be maintained return-wise and not assessee-wise, i.e., returns of all assessees received in a particular year should be formed in bundles of 25/50 at the receipt stage, issued to A.O.s bundle-wise for processing and stored centrally at one place in the RKU after processing. Assessee wise case files will be created by the RKU in special circumstances e.g. when the case is selected for scrutiny, or is required for appeal effect, penalty or such other proceedings by putting together the available returns of an assessee of various years in a single file. The RKU will send the case file to the concerned A.O. after making necessary entries in the MCR. Similarly when a return is required by an A.O. for some other action, verification, or other proceedings, he will requisition the same from the RKU. The RKU will withdraw the return from the Bundle, make necessary entries in the Bundle slip and the *Movement Control Register* and issue the same to the A.O. The A.O. will return the same to the RKU after completion of the necessary action. Except in above situations the bundles of returns created at the time of receipt should be kept intact and not broken.

5.2.3 **Proper planning for storage of returns**: Proper and sufficient storage space should be earmarked in the CRR for storing historical records, the current returns, the processed returns awaiting selection for scrutiny, the case files created for scrutiny etc., received back from the A.O.s where appeal/penalty/recovery or other proceeding are pending, and other records. On a rough estimate 36 bundles of twenty-five returns each i.e., 9000 returns can be stored on one rack. The Range JCIT should work out the requirement for his Range on this basis.

5.2.4 The records in the CRR will be organised in following Sections:

5.2.4.1 **Past or historical records**: The assessee-wise records created prior to the coming in force of the new record management System i.e. for A.Y. 2002-03 and earlier years, will be kept in this Section in an alphabetic order till these become due for weeding. The case files where any proceeding for A.Y. 2002-03 or earlier years, including appeals, penalty, and recovery, etc. are pending will be kept according to the procedure described in para 5.2.4.4 below. The processed returns of earlier years i.e. prior to A.Y. 2002-03 which have not been made into assessee wise case files, but for which selection for scrutiny has been completed, will also be stored here till these are shifted to off-site storage as described in para 5.3 below.
5.2.4.2 Current returns awaiting processing: All returns of income will be centrally received at common Receipt Counters. The Receipt Clerk will affix the relevant receipt stamp of the Range/ A.O. with the acknowledgment number and the date of receipt on the return. During rush period Range JCIT may direct opening of multiple Receipt counters. Returns received will be given ten digit Acknowledgment Numbers at the Receipt Counters - the first two digits representing the Range number, the next two digits representing the Counter number, and last six digits being the running serial number of returns received at that counter during a particular Financial year. In Ranges where the jurisdiction is concurrent for the entire Range returns can be received at any of the multiple Receipt counters. In Ranges where jurisdiction is specific up to the A.O., either statutorily or through administrative orders, returns for each A.O. should be received against separate set of Acknowledgment Numbers for each A.O. In such cases out of the two digits meant for the counter number, first digit should identify the A.O. and the second digit the counter. Returns so received will be handed over by the Receipt Clerk(s) to the Record Keeping Unit where these will be made into bundles of 25/50 returns each and temporarily stored in this Section till these are entered in the RRR and the bundles are issued to A.O.s for processing. The RRR will be maintained on AST software for stations on the network and on Standalone RRR software for the A.O.s at stations yet to be brought on the network. All returns for A.Y. 2002-03 and later years awaiting processing will be stored in bundles temporarily in this Section, till these are issued to the A.O.s for processing after necessary entries in the MCR. Once the Bundles of returns are received back from the A.O.s after processing these will be entered in MCR and stored as per procedure in para 5.2.4.3 below.

5.2.4.3 Processed returns awaiting selection for scrutiny: The Bundles of processed returns received back from A.O.s after processing, where Selection for scrutiny is still to be carried out, will be kept in this Section in the serial order of Bundle Identification Numbers (BIN). Each Bundle of return will have a particular BIN appearing on the Bundle slip and the MCR. The same BIN will be indicated on the rack where the Bundle is kept. The Rack number and Shelf Number will in turn be noted in column 7 of the MCR.

5.2.4.4 Case files of scrutiny cases and other special cases: As mentioned earlier case files will be created by RKU only in respect of cases selected for scrutiny, by withdrawing all available returns of the assesses from the respective bundles. For this the RKU will make entries in the respective Bundle Slips and the MCR. These case files will be sent to the respective A.O.s for completion of the scrutiny assessments and other relevant proceedings. The case files will remain in the custody of the concerned A.O.s till the completion of the relevant proceedings. On completion of the proceedings before the A.O. the case file will be returned by him to the RKU
for storage. These will be retained in this Section by the RKU till such time as all other proceeding in respect of such cases i.e., appeals, penalty, recovery etc., are complete. These should be stored in the CRR in alphabetical order and will be issued to the different authorities e.g. CIT (Appeals), TRO, JCIT, Audit, etc. as and when requisitioned by them. For this the RKU will maintain necessary movement register of Case files. The records in respect of old cases i.e. cases for A.Y. 2002-03 and earlier years where action relating to penalties, revision petitions, appeals, recovery etc., are pending, shall also be kept in this Section and in the same manner as indicated above.

5.3 Off site storage: Processed returns, in respect of which selection for scrutiny is complete, will be shifted to off site storage facility three years after the Assessment Year to which these pertain. These will be retained there till 6 years after the relevant Assessment Year. Thereafter these will be weeded out after verifying that these are not required for proceedings of any other year or any other assessee. In offices where shortage of space is not a problem, such old records could be kept in a separate room, Range/ A.O. Wise.

5.4 Shifting and weeding of records: The exercise for shifting of records from one Section of CRR to another, and weeding out etc. shall be undertaken in the first quarter of each financial year by the RKU as and integral part of annual house-keeping.
Precautions for proper maintenance of PCs

a. Keep the computer in clean, dry environment. Make sure it rests on a flat and sturdy surface.

b. Don’t place items on top of the display Unit (Monitor) or cover any of the vents in the computer. These vents provide air flow to keep the computer from overheating.

c. Keep food and drinks away from any part of the computer. Food particles and spills will make the keyboard and mouse sticky and unusable. Also this will keep away pests, rodents etc. from the place where computers are kept.

d. Don’t get the power switches or other controls wet. Moisture can damage these parts and cause an electrical hazard.

e. Always disconnect the power cord by holding the plug and not the cord.

f. Don’t connect your computer directly to a Power Point (Raw Power)

g. Always connect your PC to a stabilized source of power i.e., through either a Constant Voltage Transformer (CVT) or Uninterrupted Power Supply Unit (UPS).

h. To avoid an electrical hazard, disconnect the power cords immediately if Computer is exposed to excess moisture or The power cord or plug is damaged.

i. The location of electrical outlets and length of power cords and cable that connect to the display, printer, and other devices might determine the final placement of your computer, when arranging your work space. Avoid the use of extension cords. Whenever possible, plug the computer power cord directly into a electrical outlet providing stabilised power (CVT or UPS).
Keep power cord and cable neatly routed away from walkways and other areas where they might get entangled accidentally.

j. Always cover your PC and Keyboard with a dust cover after a time gap of 10-15 minutes allowing the computer to cool down.

k. Use only mild cleaning solutions and damp cloth to clean the painted surface of the computer. Clean the screen, keyboard etc. regularly.

l. Don’t use abrasive cleaners when cleaning the surface of the display screen. The screen surface is easily scratched, so avoid touching it with pens, pencil points and erasers.

m. To clean the surface, wipe it gently with soft dry cloth or blow on screen to remove dirt & other loose particles. Then use a soft cloth moistened with non abrasive liquid glass cleaner.

n. Normal transporting and handling can cause loss of data from hard disk. If your computer has hard disk, take following precautions :-

o. Before transporting the computer from one location to another location, back up all files and data from hard disk.
1. **Operating procedure (Power on )**

i. Switch on the Mains Input Supply of the UPS.

ii. Wait for 30 Seconds to 40 Seconds. Then switch on the Mains OFF/ON Switch. The Mains O/U Red LED will glow on the UPS panel.

iii. Wait for 3 to 5 minutes till needle in DC voltmeter reaches mark at 256 Volt DC / Green Mark

iv. Press Reset Switch of the Audible Alarm and the LEDs

v. Switch on the battery ON/OFF switch in the battery stand.

vi. Wait for 5 minutes till battery goes in to charge mode displaying the indication of “battery on charge”.

vii. Again press Reset switch. Then switch on inverter ON/ OFF switch. “Invertor ON” Green LED will glow.

viii. Switch Output MCB in load “distribution panel”.

ix. Switch on all the load terminals one by one.

**Note**: UPS should not be switched ON and OFF everyday. For normal holidays and as daily routines the system can be kept in ‘ON’ condition. For continuous holidays of more than 3 days keep only the Invertor Switch in OFF position.
2. Operating procedure (Power off for total shut down of the UPS system)

i. Put of all the load terminals one by one.

ii. Shut off output MCB in the output load distribution panel.

iii. Switch off the inverter on/off switch.

iv. Switch off the mains on/off switch.

v. Switch off battery on/off switch.

vi. Switch off MCB at the input of UPS.

3. Precautions (For 5 KVA and 10 KVA UPS)

3.1 Do’s

i. Keep the mains switch always on.

ii. Keep the battery switch always on.

iii. Keep the bypass switch in inverted position under normal working condition.

iv. Connect a safety ground conductor to the UPS.

v. Switch off the inverter switch when the loads connected are not in use.

vi. In case of emergency, put off all the switches.
vii. If the UPS trips on any fault other than battery low, switch off the inverter switch on again to get output from the UPS.

viii. If the UPS trips on battery low, switch off the inverter and push the reset button reset the system. The system will reset only if the battery voltage is within the limits.

3.2 Don’ts

i. Do not connect the battery bank to the UPS with the battery switch in ON position. This may cause sparking.

ii. Do not restart the system before finding out the cause for tripping.

iii. Do not press the reset push button when the UPS is on normal working condition.

iv. Do not press the reset push button to reset the UPS for faults other than battery low.
1. Management of Terminal Banks

i. The room where the Terminal Bank is proposed to be installed/is installed should be dust free. For effective control of dust in the computer room it is recommended that entry and exit in the room should be restricted. The floor should preferably be covered by good quality of antistatic tiles.

ii. The location of room should be away room radio, radar & electromagnetic interference and vibrations from heavy machinery.

iii. An UPS with three phase power supply as input & single phase output, as supplied, should be installed for the server and adjacent terminal banks for uninterrupted and interference free power supply.

iv. All electrical cables should be of copper with minimum number of joints.

v. Telephone lines are to be installed for connecting terminals to the host computer. A provision for landing of these lines should be made in the server room.

vi. Fitting of Input power point with CPL, (UK) Type socket (where supplied) & switches for computer terminals should be done in consultation with the PC vendor.

vii. The Server and Terminal Banks room should have an ambient temperature of 15 degree Celsius to 30 degree Celsius. The relative humidity should be maintained between 45% to 55% non condensing.

viii. A dedicated earthing is mandatory for the server room/UPS room and terminal banks.

ix. Good quality furniture should be used for placing & balancing of computers. It should be free from build up static charge.
x. The lighting inside the room should be sufficient for working and should be even throughout the room.

xi. Terminal Bank away from the server room will be operated on CVT.

xii. A vacuum cleaner should be provided.

xiii. The room should be equipped with fire extinguisher / detector.

xiv. A telephone may be provided.

2. Precautions in Terminal Banks

i. Install fire fighting equipment, such as, fire extinguisher/detectors to safeguard costly machine, furniture and data. More important, all the users should know to operate these equipment/gadgets

ii. Don’t carry eatables and liquids near the machines.

iii. Don’t shift any machine /equipment without prior information to Supplier of the computer system or the company authorised for maintenance.

iv. Don’t connect third party equipment/devices like Printers, Adapters, Cords, etc. to the machine; in case of such requirement, do call supplier of the computer system.

v. Don’t change power points without approval from supplier of the computer system. It might lead to systems breakdown.

vi. Don’t connect any other electric/electronic appliances to the Computer Electrical points.

vii. Keep adequate supply of consumables.
viii. Switch off the main circuit from power distribution board to cut off power when the system is not in use.

ix. Ensure that proper and stabilised power is used in the system i.e., Connect power supply to the computer system through UPS or CVT Only.

x. Power corrective equipment, UPS and CVT should be checked periodically.

xi. Store copies of back-ups in a room outside the Centre/Terminal banks.

xii. Keep temperature/humidity measuring equipment in the computer centre.

xiii. Keep a periodical log of temperature/humidity in the computer room and data-entry room. This will ensure proper functioning of A/C equipment.

xiv. Adopt suitable pest/rodent control measures.

xv. Unauthorised entry into Terminal Banks should be strictly banned. A register of entrants/users should be maintained by the official-in-charge.

xvi. All the computers and peripherals should be given identification number and a proper inventory of these items should be made along with details of periodic maintenance schedule for each item.

xvii. For detailed instructions on use/operation of equipment/machines please refer to specific manual.

xviii. Display the contact numbers of suppliers, systems- personnel, & other responsible officials in the terminal banks for getting immediate help.

xix. Display the Do’s & Don’ts lists in the Terminal Banks.

xx. An Activity Log showing details of activity, downtime, dates of occurrence and reporting, date of setting-right the problem should be maintained.
Guidelines to prevent virus infection

i. If programs provided by public domain software distributors and electronic bulletin boards are being used, find out the precautions being taken by them to guard against viruses. Use only well-known bulletin-board services to get copies of programs.

ii. Write-protect original program diskettes before using them. This ensures the diskettes will not be infected if a virus is already present in the computer.

iii. Avoid using programs and diskettes from unknown sources. Share information on diskettes only with other computer users who are well-known.

iv. Install a program that looks for viruses on the computer. Check for viruses on a regular basis. When a virus is found, it should be removed immediately. This might be as simple as replacing a file or it might require the assistance of a trained technician.

v. Use password protection to limit access to the computer or the network. Security of the system can prevent the computer from getting infected.

vi. Do not disclose your password to any unauthorised persons.

vii. Don’t bring any outside floppies without having them scanned for virus presence.

viii. Beware of Computer Games. These are common conduits of Computer Virus.

ix. Don’t bring an illegal copy of any software into the machine. Illegal copies are one of the main sources of virus.

x. Take regular back up of data on the PC Server to ensure that no virus enters the data entry machines.
xi. All programs on a system should be checked regularly for size changes. Any size deviations could be evidence of tampering or virus infiltration. There are programs based on checksum to check if a file has been altered in any way. Use of such checksum-based checkers are recommended for important files.

xii. Purchase software not only in sealed packages but also from reliable sources only.

xiii. If reformatting is required after any PC maintenance, reload the hard disk from reliable source diskettes and data backups.

xiv. Backup copies of all original software should be made as soon as the package is opened and stored off-site.

xv. Before installation, all software should be reviewed carefully by the system manager.

xvi. New software should be quarantined on an isolated computer to greatly reduce contamination risk.

xvii. System administrators should restrict access to programs and data on a need-to-use basis. This isolates problems, protects critical applications and facilitates program diagnostics.

xviii. Keep up-to-date hard copy listing of the directories and files.

xix. Be alert to unexpected values for the following file sizes (usually large file sizes or files with a size of 0 bytes), dates before January 1, 1980, dates in the future, dates containing 00, and time stamps after 23:59:59.

xx. Do not allow the downloading of software from bulletin board system or other On-line services, except to one stand-alone PC designed for this purpose. Some bulletin boards are now operational in India.

xxi. Don’t loan out program disks as they may come back infected. If it is necessary to loan a disk, make a copy of the disk using DISKCOPY, give the new disk and reformat the disk when it is back.

xxii. Don’t use illegal copies of programs that have been “hacked” to remove copy protection.
xxiii. First and always: make frequent backups! One set is not enough - use several sets of backups in rotation. Design and implement a good backup policy. Setting up a regular backup system will incidentally help in recovering from hard disk crashes, accidental formatting, and malicious program. A hard disk crash is a more likely source of data loss than virus attack. Backup helps in both cases.

xxiv. Back-up copies should be maintained in a secure location for several months since a virus could lay dominant for an extended period of time.

xxv. Plan should be made to quickly remove any software that exhibits symptoms of contamination and to immediately back up all related data. User should be informed of these plans, which should be tested and reviewed periodically.

xxvi. Removing virus is a difficult task and requires expertise. One should attempt it only after sufficient experience.
Annexure-V

Facilities Management Do’s and Don’ts

1. Do’s

i. Regular Backup of the critical data must be taken. Backup is the insurance against data loss.

ii. Workplace should be clean. The machine and monitor must be wiped with a clean dry cloth.

iii. The computer room should be dust free and entry to this room should be limited only to authorized person as decided.

iv. All floppies must be scanned for virus before using it on the system. Virus might lead to serious problems later on.

v. System must be kept locked to avoid unauthorized tampering and the key must be kept handy during Service Engineer’s visit.

vi. Ensure that clean and proper, and stabilized power is being used for the system. Power correction equipment should be checked periodically.

vii. In case of any problem, call the hardware supplier concerned.

viii. The passwords must be guarded religiously, must be changed periodically and must not be obvious.

ix. Use password protected screen savers
2. Don’ts

i. Do not carry eatables and liquids near the machine.

ii. Do not shift/remove the system from the place where it has been installed without informing the hardware vendor.

iii. Do not connect mouse, keyboard, printer connectors etc. without checking the polarity.

iv. Do not connect third party equipment’s/devices like printers, adapters, cards etc. to the machine. In case of such requirements, please do call the main hardware vendor.

v. Do not change power points without authorized approval from the main hardware vendor. It might lead to system breakdown.

vi. If OS/2 or AIX/UNIX is being used on the system, do not switch OFF machine abruptly. Do a proper shutdown before powering OFF.

vii. Do not panic in case of problems. The hardware vendor concerned is just a phone call away.

viii. Do not share passwords.
Annexure-VI

1. **Functionalities of Payroll Accounting System (PAS)**
   
i. Preparation of group wise payroll of all employees working under a DDO.
   
   ii. Preparation of all Schedules & Statements for recovery of loans and advances.
   
   iii. Preparation of monthly Pay-slip for each employee
   
   
   v. Calculation of interest of GPF at the end of financial year.
   
   vi. Prepares FORM 16A
   
   vii. FORM 24 at the end of financial year.
   
   viii. Automatic transfer of payroll data from one DDO to another DDO in the event of transfer of an employee

2. **Functionalities of Financial Resources System (FRS)**
   
   I. Maintenance of sanctioned grant its allocation and surrender.
   
   II. Maintenance of expenditure as incurred and outstanding.
   
   III. Maintenance of commitments at DDO level.
   
   IV. Provide following reports & queries:
   
   • Monthly Expenditure Statement.
• Five Monthly Budget Statement.

• Ten Monthly Budget Statement.

• Certificate of Expenditure.

• Appropriation Register.

• List of Bills.

• Query on subhead-wise expenditure.

• Query for party wise expenditure.

3. **Functionalities of Physical Resource System (PRS)**

i. Maintain list of residential accommodation available with the Department and assist in allocation of flats.

ii. Maintain list of telephones and monitor their allocation.

iii. Maintain list of vehicles and monitor their allocation.

iv. Maintain receipt, issue and balance stock of all forms with the Forms stores.

v. Maintain receipt, issue and balance stock of office equipment under the charge of a DDO.

vi. Maintain receipt, issue and balance stock of stationery item purchased and issued by a DDO.

4. **Functionalities of Tax Deduction at Source System (TDS)**
i. On-line allotment of TAN.

ii. One time formatting of TAN data for old deductors on register.

iii. Receipt of Annual Returns on the system.

iv. Data entry of Annual returns and application of on-line validations for ensuring high degree of data accuracy.

v. Support for magnetic media based annual returns.

vi. Detection of late and non filers and issue of show cause notices.

vii. Verification of TDS returns, detection of missing information computational error, TDS payment mismatch with IRLA payments.

viii. Detection of default & generation of notices along with justification:

- u/s 272A (2)(c) for late filing of return
- u/s 201(1) for short deduction
- u/s 201(1) for short/non-payment of tax
- u/s 201(1A) for late payment of tax
- u/s 192(1) for averaging
- u/s 272A (2)(f) for late furnishing of TDS certificates
- u/s 272A (2)(g) for late furnishing of declaration u/s 197A

ix. Maintain manually detected defaults & issue of show cause notices:-
• Short deduction u/s 201(1)

• Late furnishing of TDS certificate u/s 272A (2)(f)

• Late furnishing of declaration u/s 197A

• Penalty u/s 221(1) and u/s 271C

• Not quoting of TAN on documents u/s 272 BB

• Non filers of TDS and TCS returns.

x. Maintain demand and penalty and as a result of subsequent proceedings viz. rectification, revision, appeal etc.

xi. Maintain demands finalized during show cause hearings and posting to IRLA. Store the information related to demand and penalty orders and generate outputs like show cause notices, challans and demand notices.

xii. Queries

• Penalty proceedings

• AO wise list of returns

• List of orders passed, defaults detected

• List of show cause notices for which order has not been passed etc.

xiii. Reports

• TAN Intimation Letters

• AO wise TAN Directory
• Return Receipt Register and TDS Control Register

• List of Late Filers and Non Filers

• Report for Short Deduction, short/Non Payment of Tax and late payment of tax

• Report on late furnishing of TDS Certificates and declarations

• Notice under section 272 BB/274, 272 A (2)(c)/274, 272A (2)(f)/274, 272A (2)(g)/274, 201(1), 192(1), 271C/274, 221(1), and 156

• Challan for demands raised

• Register of Penalties under section 271C, 272A and 272 BB

• Quarterly progress report

• Refund voucher

• Register of prosecution proceedings initiated under section 276B

5. Functionalities of Management Information System (MIS)

i. Quarterly Progress Report (QPR).

ii. CAP - II.

iii. Status wise number of returns, Gross income, Gross tax by source.

iv. Deductions, Rebate and Relief by nature of Deductions / Rebates.
v. Number of Returns, Gross Income, Deductions, Income Returned, B/F Loss etc. Set off and Tax payable- by status and Range of Income.

Chapter -11

ORGANISATION AND MANAGEMENT OF COMPUTER RESOURCES

1. Comprehensive computerisation plan

1.1 The comprehensive computerisation plan approved by the Government in October, 1993 envisaged :-
i. A National Computer Centre (NCC);
ii. 3 Regional Computer Centres (RCCs) and 33 Computer Centres. Later it was decided to consolidate these into 16 RCCs;
iii. PCs for all officers in 478 cities having Income Tax offices;
iv. All PCs to be connected on Local Area Network (LAN) and Wide Area Network (WAN) to respective RCCs and NCC;
v. Uniform and integrated application software all over the country;
vi. Regional databases and processing with decentralised input and output.

1.2 Objectives: The main objectives of the Plan were -

Better :-

i. service to taxpayers; and
ii. co-ordination among the various agencies of the Department,
iii. Enhanced effectiveness of the Department by
iv. Reduction in tax evasion and improvement in level of statutory compliance,
v. Strengthening intelligence sharing and data exchange for quality scrutiny assessments,
vi. Reduction in cost of collection.

2. Implementation of comprehensive computerisation plan

2.1 First phase: In the first phase, a National Computer Centre at Delhi and three Regional Computer Centres at Delhi, Mumbai and Chennai were set up. Offices in these cities were linked to the respective RCCs and the NCC through leased lines data circuits. Officers in these cities were provided PCs and Dot Matrix Printers. Terminal banks of networked computers were set up in these cities for officers and staff to work on the application software.

2.2 Application software: The following customised application software were developed for computerising the major functions of the department:-

i. Initial PAN Allotment System, IPAN
ii. Assessee Information System, AIS
iii. Tax Accounting System, TAS
iv. TDS Information System, TDS
v. Assessment Information System, AST
vi. Individual Running Ledger Account System, IRLA
vii. Enforcement Information System, EFS
b. Search and Seizure Subsystem
c. Survey
d. Tax Evasion Petition
e. CIB System, CIB
i. Resource Management System, RMS
g. Physical Resources System, PRS
h. Payroll System, PAS
i. Manpower Management System, MMS
 ix. Management Information System, MIS
 x. Judicial Reference System, JRS.

The Judicial Reference System is an off-line system, supplied to all users on CDs called TAEXPERT every quarter. It contains judicial decisions of High Courts and the Supreme Court, CBDT Circulars, Instructions etc. with search and retrieval facility.

2.3 The work of procurement, development, maintenance, and modification of all types of application software has been centralised by the Board with the Directorate of Income-tax (Systems) so as to ensure uniformity of application software, and consistency and integrity of data. The Board has prohibited local development of software or use of such software without the authorisation of the Directorate of Income-tax (Systems).

2.4 Office automation software: An Office Automation software, ‘Lotus Smart suite’ has also been provided. It consists of the following modules :-

i. Lotus Word pro
ii. Lotus Organiser
iii. Lotus 1-2-3
iv. Lotus Approach
v. Lotus Freelance Graphics

An Indian language software ‘leap’ has also been provided with all PCs.

2.5 Electronic mail: A limited e-mail facility has been set up through cc:Mail to officers in Delhi, Mumbai & Chennai, and 2 users each at the 33 Computer Centres.

2.6 Second phase: In the second phase, 33 Computer Centres were set up in major cities across the country with IBM RS6000 Servers. All Officers upto the level of ITOs were provided PCs. The networking was taken up in 57 major cities. This required setting up of LAN and WAN connectivity through Leased lines with ISDN lines as backup. Nearly 7800 PCs were installed in various offices throughout the country. Networking of offices in the remaining 418 cities is to be taken up in third phase of computerisation.

2.7 Implementation in phase-II and phase-III cities: Due to absence of connectivity, implementation in the 33 Computer Centres (other than Delhi, Mumbai, and Chennai) was initially restricted to :-

i. Allotment of PAN (IPAN)
ii. Tax Accounting System (TAS)
iii. Manpower Management System (MMS)
iv. Assessee Information System (AIS)

Implementation of all application has since been extended to 57 cities which came on the network in Phase II.

3. National Computer Centre
3.1 In order to ensure uniformity in implementation of policies and their monitoring, it was necessary to create a national database for maintaining data which would be accessed by all users all over the country. Besides, since there is a large mobility of taxpayers from one place to another and many assessees have establishments in different parts of the country an all-India unique PAN is an absolute must for the Department to operate systematically. A national database was necessary for this purpose also.

3.2 Role of Directorate of Income-tax (Systems) : The Directorate of Income-tax (Systems) is responsible for conceptualisation, planning, procurement, installation and maintenance of critical hardware etc.; procurement of software packages; development and maintenance of application software; technical support to RCCs and other departmental users; management of national databases; monitoring of all-India network; recruitment of technical personnel; computer - related training of non-technical and technical Officers and staff etc. as part of modernisation of the Department through comprehensive computerisation. Implementation of application software and getting work done on computers is the responsibility of the CCITs, and their CITs(CO) / CITs.

3.3 Functions : The National Computer Centre (NCC) in the Directorate of Income-tax (Systems) functions as the hub for all the Computer Centres of the Department all over India. The functions of NCC are as under :-

i. Maintaining the national database of data required to be accessed by users all over the country, viz.
   a. Basic data of all employees for allotment of employee number.
   c. Various codes used by different applications all over India.
   d. All-India AO Codes and AO hierarchy.
   e. Parameters such as those related to assessment, rates of income tax, cadre details, pay scales etc.
   i. Maintaining a national PAN database.
   ii. Allotment of a unique PAN on the basis of data uploaded by various Computer Centres.
   iii. Managing the National Software Development and Maintenance Centre - for meeting the needs of development / maintenance of application software.
   iv. Managing the National Technical Support Centre for providing assistance to various Computer Centres in-
   g. database administration
   h. network management
   i. system administration
   j. implementation of application software
   i. Maintaining back-up of critical data of all centres for disaster management.
   ii. Reviewing system utilisation rate, network utilisation rate and response time etc.
   iii. System tuning for better response time.
   iv. Database auditing and security checks.
   v. Hardware / software capacity design using various benchmarking techniques, drawing software specifications and assistance in procurement process.
   vi. Defining of policies e.g. procurement policy, security policy etc.
vii. Conceptualisation, planning and implementation of information technology programmes.

3.4 Responsibilities: The major responsibilities of the Directorate of Income-tax (Systems) are:

viii. Developing, designing and planning implementation programmes for computerisation

ix. Systems analysis, design of system and network architecture, capacity planning, and upgradation / augmentation of system resources

x. Setting technical specifications for hardware and software

xi. Technical evaluation and procurement of hardware, network equipment etc.

xii. Installation and maintenance of critical hardware

xiii. Procurement of operational and system software, office automation software

xiv. Development, maintenance, and modification of application software

xv. Upgradation of operating system as well as RDBMS

xvi. Maintenance and security of National Computer Centre database

xvii. Technical support to departmental users

xviii. Recruitment of technical staff

xix. Training of technical and non-technical staff in use of computer resources

4. Regional Computer Centres

4.1 The Regional Computer Centres (RCCs) and other Computer Centres are the regional hubs for all computerisation activities. Data is stored in regional databases and processed. These centres cater to the processing and technical needs of all users in their regions. Eventually the existing 3 RCCs and 33 Computer Centres would be merged into 16 RCCs - each under a CIT (CO), and connected to all Income-tax offices in that region. These will be the live links between the NCC and the end users. The RCCs would function under the administrative control of the Chief Commissioner of Income Tax.

4.2 Functions of RCCs: The major functions of the RCCs are as under:

4.2.1 Activities relating to database administration:

i. Maintenance of RCC as well as databases of local building servers (LBS).

ii. Maintenance of passwords of super-users of the system and oracle users.

iii. Upgradation of AIX / ORACLE version of RCC and LBSs.

iv. Maintenance and safeguarding of hardware

v. Safe custody of master copies of all software e.g. ORACLE / AIX / Novell NetWare / Windows NT etc.

vi. Taking periodical backup of the system as well as the database.

vii. Co-ordination with NCC / DIT (Systems)/ nodal officers of LBS & terminal banks.

viii. Recovery of database from backups in case of any failure.

ix. Co-ordination with software / hardware vendors.

4.2.2 Activities relating to network administration:

i. Managing the local area network, (LAN) and

ii. Installation commissioning and maintenance of the Wide Area Network
iii. Monitoring the performance and health of the network
iv. Ensuring security of the network

4.2.3 Activities relating to system administration :-

i. Implementation of application software and system software.
ii. Refreshing of database snapshots owned by various application software.
iii. Creation and maintenance of application users.
iv. Granting of application roles to application users
v. Data-entry in respect of IPAN, TAS, MMS etc.
vi. Management of System for processing work of all application software.
vii. Providing assistance to application users.

4.3 Responsibilities: The major responsibilities of the RCCs and Computer Centres are as under :-

i. Installation and maintenance of all non-critical hardware, including local building servers.
ii. Installation and maintenance of software.
iii. Management of RCCs and the hardware, software installed there
iv. Implementation of centralised activities of all application software, e.g. IPAN, AIS, TAS, MMS
v. All possible help and training to end-users in implementation of application software.
vi. Maintenance of Regional Computer Centre database.
ix. Co-ordination with network server providers such as DOT etc.
viii. Ensuring the working of communication lines.
ix. Co-ordination with hardware vendors.
x. Taking system as well as database backups as per established schedule.
xi. Maintenance and proper storage of backup media/ software library.

4.4 Functions of CIT (CO): Each RCC is headed by a Commissioner of Income-tax (Computer Operations). Other Computer Centres have also been placed under the functional control of the CITs (CO). Their major functions are :-

i. Working as liaison officer between the Chief Commissioners /CITs and DGIT (Systems) / DIT (Systems).
ii. Management of the RCC, Computer Centres and terminal banks in their charge.
iii. Working as liaison officer between Department and outside agencies such as banks, telephone department etc.
iv. Implementation and maintenance of centralised application software (IPAN, AIS, TAS, and MMS).
v. Providing help, training and support to end users in implementation of other application software, and monitoring their performance.
vi. Implementation of technical instructions concerning implementation of information technology issued from the CBDT/ DGIT (S) / Directorate of Income Tax (Systems).
vii. Maintenance of hardware, and network including annual maintenance contracts.
viii. Resolving day-to-day problems of officers/officials in implementation of the computerisation programme.
ix. Management of all types of backups such as system backup, database backup, and software library.
x. Security of system and data

4.5 Local building servers: Local building servers (LBS) have been provided in all major buildings on the network. These hold local data, temporarily, till it is uploaded to respective RCCs. The existing 33 Computer Centres i.e. other than at Delhi, Mumbai and Chennai, will be consolidated into 16 RCCs. The remaining centres would work as local support centres depending on the workload and the administrative requirements. The day to day management of Local Building Servers is the responsibility of non-technical personnel who have received training in operating Xeon servers.

4.6 Nodal officers

4.6.1 A large number of PCs, printers and CVTs have already been supplied to officers upto the level of Income-tax officers. In order to co-ordinate activities relating to computerisation and maintenance, the Board has decided that there would be one nodal officer in each building where PCs have been installed. CCITs have nominated nodal officers for each town / city and for each building in all major cities. These officers should be nominated by designation and would remain permanent to the post. The CIT (Computer Operations) and / or one Additional / Joint Commissioner of Income Tax should be designated as co-ordinating officers between the nodal officers and the Directorate of Income-tax (Systems). Their addresses, telephone and FAX numbers should be intimated to the Directorate of Income-tax (Systems).

4.6.2 Functions of nodal officer: The main functions of the nodal officers are:-

i. Primary point for receipt and distribution of PCs, other hardware and software amongst the Officers in the town /city/ building.

ii. Reporting any shortcoming or shortage in supply, to the Commissioner of Income Tax / Commissioner of Income Tax (CO) / Directorate immediately.

iii. Maintenance of stock register for hardware and software received and distributed amongst different officers. (Annexure - VI)

iv. Receipt and distribution of Judicial Reference System (Taexpert) amongst officers.

v. Co-ordinating any shifting of PCs etc.

vi. Keeping track of handing / taking over of PCs etc.

vii. Co-ordination of all maintenance problems of PCs, printers and CVTs with users, vendors, AMC vendor, CIT (CO) and the Directorate.

viii. Maintenance of a site call register (Annexure - V) for complaints in respect of hardware and visits by the vendors indicating when the complaint was attended to and the faulty equipment was set-right, and generating down time reports. A consolidated quarterly down time report would be sent by the nodal officer to the Addl./Joint Commissioner of Income-tax (Systems) and the CIT (CO) by the first week of the following quarter.

ix. Vendors are required to give a certificate of quarterly preventive maintenance service in the prescribed format (Annexure - II). This is collected by them from the nodal officers.

4.7 Functions of terminal banks: Terminal banks have been provided in all major buildings in Delhi, Mumbai, and Chennai. The functions of the Officers incharge of these terminal banks are :-
i. Maintaining LAN and WAN connectivity for the PCs.
ii. Maintaining executables of various ITD applications.
iii. Storing intermediary data in respect of certain ITD applications such as AST, TDS etc. for subsequent upload to RCC database.
iv. Facilitating data entry and processing by the staff / AOs posted in respective buildings, including allocating computer time slots amongst users.

4.8 Functions of systems administrator: A senior technical officer in the computer centre should be designated as system administrator. This is a key position in overall management of the computer centre. As more users are added to a system his job becomes more important and complicated. Networked systems increase the complexity. His functions include:

i. System start / shutdown
ii. Managing users, adding new users and new groups when required, and deleting invalid users
iii. Assigning priorities and scheduling jobs
iv. Applying upgrades and maintaining log of upgrades
v. Disk management in co-ordination with DBA for optimal storage and other database/application needs
vi. System backup, recovery and safe storage of backup media
vii. Managing file systems and free space and creating new file systems or logical volumes when required
viii. Maintaining system software and installation of new software after verification
ix. Monitoring CPU usage and identifying bottlenecks after installation
x. Monitoring system hardware, security and root password

4.9 Functions of database administrator: The database administrator is another key technical functionary in the NCC, and RCCs/Computer Centres. His functions include:

i. Start-up / shutdown of instance and database
ii. Installing and upgrading Oracle server and application tools
iii. Allocating system storage and planning future storage requirements for the database
iv. Creating and modifying primary objects (tables, views, indexes) and database structures (table spaces)
v. Enrolling users, controlling and monitoring user access to database and maintaining system security
vi. Backing up and restoring the database
vii. Monitoring archive log and maintaining archived data on tape
viii. Monitoring, tuning and optimising database performance

4.10 Role of Chief Commissioners, Commissioners and other supervisory authorities: Since the Department has decided to fully computerise its activities, and restructuring is premised upon this, all officers have a direct responsibility to ensure that the work is carried out using the departmental application software at least at the stations already on the network. The main application systems AIS, AST, IRLA, TDS, and CIB require decentralised implementation
at the level of the A.O.s and their subordinate officials. Each of these software provide specified roles and privileges for officials of different levels laying down activities which can be undertaken by these officials. This is in turn controlled by employee codes and passwords allotted to these users and audit trails of the activities carried out by them. The main responsibility of senior officials at the level of Chief Commissioners, Commissioners and other supervisory authorities is to ensure that the necessary computer resources i.e. hardware, network, software, and training is available; that, standing instructions regarding maintenance of hardware, network facilities, security, and implementation of departmental applications are followed by all concerned; that, problems encountered in implementation are resolved at local levels if possible, and reported to CIT (CO) or DIT (System) if necessary, for their solution. These senior functionaries must ensure that prescribed duties and functions are carried out by their subordinates; and that, records, reports etc. are maintained and submitted as prescribed.

5. **EDP cadres in the department**

5.1 **Sanctioned strength** : The technical cadres created to provide technical support to the computerisation plan, and to attend to hard core technical activities comprise :-

i. Joint Director (Systems)
ii. Deputy Director (Systems)
iii. Assistant Director (Systems)
iv. Data Processing Assistants Grade ‘B’
v. Data Processing Assistants Grade ‘A’

5.2 The various cadres of Data Entry Operators have been merged in the cadres of Tax Assistants and Senior Tax Assistants after cadre restructuring. The overall sanctioned strength of EDP cadres is as under -

<table>
<thead>
<tr>
<th>Centre</th>
<th>JD (S)</th>
<th>DD (S)</th>
<th>AD (S)</th>
<th>DPA (B)</th>
<th>DP</th>
</tr>
</thead>
<tbody>
<tr>
<td>DIT(S) Delhi</td>
<td>1</td>
<td>6</td>
<td>17</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Ahmedabad (Baroda, Surat, Rajkot)</td>
<td>1</td>
<td>6</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Bangalore</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bhopal (Jabalpur)</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kolkata</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Chennai (Coimbatore &amp; Madurai)</td>
<td>1</td>
<td>4</td>
<td>6</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Delhi</td>
<td>1</td>
<td>4</td>
<td>6</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Mumbai</td>
<td>1</td>
<td>4</td>
<td>6</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Chandigarh (Amritsar, Jalandhar, Patiala &amp; Rohtak)</td>
<td>4</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cochin</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hyderabad (Vishakhapatnam)</td>
<td>1</td>
<td>3</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jaipur (Jodhpur)</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kanpur (Agra &amp; Meerut)</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lucknow (Allahabad)</td>
<td>2</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## 5.3 Responsibilities of EDP Officers:

The responsibilities of EDP officers are as under:

<table>
<thead>
<tr>
<th>Designation</th>
<th>Work Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Deputy Directors, and Assistant Directors (Systems)</strong></td>
<td>Shall write, test, debug and implement the application programs in Accordance with the specifications laid down by the Assistant Director/System Analysts. Shall be maintaining the software programs with reference to further updations and optimisation. Shall supervise work of Data Processing Assistants and Data Entry Operators.</td>
</tr>
<tr>
<td><strong>Data Processing Assistants Grade 'B'</strong></td>
<td>In addition to the jobs mentioned for Data Processing Assistant-A, Assistance in planning, Scheduling, Co-ordination and implementation of interrelated and integrated data processing, and supervision of the work of Data Processing Assistant-Grade a.</td>
</tr>
<tr>
<td><strong>Data Processing Assistants Grade 'A'</strong></td>
<td>Assistance in design, development and implementation of information systems and Databases, their Operations and Analysis, including Assistance in System Analysis, programming, data organisation, data collection, collation validation, coding, processing and maintenance of all forms of data</td>
</tr>
</tbody>
</table>
including alpha-numerical, textual, graphic, voice and optical, and operation of all EDP machines/ Computer/ Computer based equipment / Computer based instruments /computer based on-line or real time systems /computer network based systems etc.

6. Hardware maintenance

6.1 Equipment Management: A large number of PCs, Dot Matrix Printers and CVTs have been supplied to officers upto the level of ITOs. Nodal officers in all region are required to maintain proper stock registers of all hardware and software and keep the same under proper security. Since these are costly equipment, a procedure for handing-over and taking over of these items has been laid down by the Board (F.No. HW/1/3/97-DIT(S) dated 28.4.98) as a formal part of the handing over/ taking over report. (Annexure-I)

6.2 Shifting of PCs and accessories: Sometimes PCs, Printers & CVTs are shifted by users not only from one room to another but also from the terminal banks without the knowledge of the CIT (CO) or the Joint CIT (Systems) or nodal officer or the hardware vendor. Since these PCs are on network and certain software like Oracle - Developer 2000 has been installed on them to enable the users to work on the various application software the result of such improper shifting will be that:

i. the new PC may not have Oracle Developer 2000 to enable the user to work on application software like AIS, AST, IRLA, EFS etc.
ii. Pentium - II or Pentium - III PCs having Windows 98 or Window 2000 will not work with the application software which is at present only enabled for Window 95.
iii. PCs may not be connected on the network; and
iv. the new machine may not be configured as NetWare client for NetWare connectivity. Further, after installation of Developer/2000, the client PC is required to be configured for SQL*Net for Oracle level connectivity.

The users may not be aware of these implications whereas the CIT (CO) or Joint CIT (Systems) will be able to plan and ensure proper working. In terms of the agreements with the vendors, and AMC service providers, shifting of the PCs from one site to another has to be done under the supervision of an engineer of the vendor otherwise the vendor may not provide maintenance. It is, therefore, essential that equipment should only be shifted with the knowledge of CIT (CO) or the Addl./Joint CIT (Systems) or the nodal officer and after contacting the vendor.

6.3 General precautions: Some general precautions that need to be observed while working on computers are as under:-
i. Taking regular backups of critical data. Backups insure against data loss.

ii. Wipe the machine and monitor with a clean dry cloth.

iii. Keep your workplace clean and dust free.

iv. Scan all floppies for virus before using it on your system.

v. Keep your system locked and under password protection to avoid any tampering.

vi. Ensure that proper and stabilised power is being used for the system. The power correction equipment like UPS & CVT should be checked periodically.

vii. Call the service engineer in case of any problem.

viii. Do not carry eatables and liquids near the machine.

ix. Do not shift/remove the system from the place where it has been installed without informing the hardware vendor.

x. Do not connect mouse, keyboard, printer connectors, etc. without checking the polarity.

xi. Do not connect third party equipment / devices like printers, adapter cards, etc. to your machine. In case of such requirements call the hardware vendor.

xii. Do not change power points without approval from the service engineer.

xiii. If you are using AIX/ UNIX on your system do not switch OFF your machine abruptly. Do a proper shutdown before powering OFF.

6.4 Maintenance of log book: A preventive maintenance schedule should be maintained (Annexure-II). Whenever a computer system / equipment is down or there is any problem with application software etc. and a complaint is made with the vendor, full details may be maintained at the centres. In case of problems relating to application software /OS /RDBMS it may also be indicated how the problem was resolved. In case of ‘critical’ equipment like servers, networking equipment, line printers etc., a copy of the complaint may also be endorsed to the Directorate. In case any ‘critical’ equipment is giving rise to a recurrent problem, the Directorate may be informed so that the matter can be taken up with the vendor before making the final payment. A log book should be maintained in the enclosed proforma (Annexure -III) for ensuring smooth functioning and maintenance of hardware and UPS systems.

6.5 Inventory management

6.5.1 Receipt and custody of items of hardware / software documentation etc.: The nodal officer or any other officer authorised by the CIT (CO) may be designated as the officer incharge to receive all the hardware, systems software, software on magnetic media and documentation.

6.6 Stock register: All items of hardware, software loaded on the system, software on magnetic media, documentation, furniture etc. should invariably be entered in a stock register to be maintained in Forms No. 1 to 7 (proforma in Annexure -VI). A numbering system may be ensured. The officer incharge will ensure that the same reference number, as mentioned in the stock Register, is properly marked on the relevant hardware / software media / documentation (manuals), furniture etc.

7. Network administration
7.1  **Components of Cabling System**: Networking involves connecting the PCs through a cable and switches to a local building server called local area networking (LAN). This is then connected to a central server at another location through communication channels e.g. dial up telephone lines or leased lines, or ISDN lines, or V-satellite link, or wireless radio link etc. This is called Wide Area Network or WAN.

7.2  **Local Area Networking**: The major components in a structured cabling system :-

i.  wiring centre / closet.

ii.  networking equipment

iii. patch cable / cord

iv.  patch / jack panel

v.  horizontal cable

vi.  information outlet

vii. mounting cord

viii. terminal equipment.

7.2.1  **Wiring centre / closet**: This is typically a 19 inch wide rack which houses the networking and cabling equipment (like hubs, switches and patch / jack panels). This closet forms the centre of the cabling system. These can be wall mounted or floor mounted. Separate connections are taken to each computer and server to be connected on the network.

7.2.2  **Patch cable / cord**: The cables are used to connect the networking equipment and the patch / jack panels as shown in the above figure. The cables have RJ-45 connectors clamped at both ends. The length of these cables vary from 3 feet to 7 feet.

7.2.3  **Patch / jack panels**: These are passive cabling equipment used to connect the horizontal cable coming from the user work area and in turn the patch cords to the networking equipment. The horizontal cable (CAT 3, CAT 5 etc.) is clamped at back side of the jack panels. At the front jack panels have RJ-45 ports in which one end of the patch cable / cord is connected.

7.2.4  **Horizontal cable**: The horizontal cable is a twisted pair copper wire supporting different cabling standards (CAT 5, etc.). Generally each cable has four twisted copper pairs. One end of the cable is clamped at back of the jack panel and the other end of the cable is clamped at back of the information outlet.

7.2.5  **Information outlet**: This is a passive device which connects the horizontal cable and the mounting cord. At back of the information outlet the horizontal cable is clamped. The front of the information outlet has RJ-45 port to which one end of the mounting cord is connected.

7.2.6  **Mounting cord**: Mounting cord is used to connect the information outlet (having RJ-45 port) and the networking interface card (NIC with RJ-45 port) present in the user’s computer. At both the ends of this cable RJ-45 jack is clamped. The patch cables / cords, horizontal cable, mounting cords are copper cables. They have four twisted pairs of copper cables and these cables are called UTP (unshielded twisted pair) cables. The maximum distance between the Networking equipment and the computer is approximately 90 meters.
7.2.7 **Hubs or Repeaters**: Hub is an active networking equipment to which various computers and servers are connected and it acts as common shared media for communication between them. Shared media means that only two systems connected on the Hub can communicate with each other at given point of time. Hub is also known as multi-port repeater. Hub has RJ-45 ports. This equipment operates on physical layer of the OSI model.

7.2.8 **Switches**: Switch is an active networking equipment to which various computers and servers are connected and it acts as switched media for communication between them. Switched media means that multiple communication sessions between different systems can take place at a given point of time. Switches can provide segmentation within a network. Switch has RJ-45 ports. This equipment operates on data link layer of the OSI model. The performance of the network increases when the switch is used instead of hub.

7.3 **Wide Area Networking**: The communication link being used in the department for WAN are mainly leased lines of 64 Kbps capacity, with ISDN lines as backup. RCCs at Delhi, Chennai, and Mumbai have been provided 2 Mbps lines. Some of the smaller stations are connected on dial-up telephone lines. The main components of WAN are Routers. These are active networking equipment connecting different networks. They operate on network layer of the OSI model. Routers are protocol dependent and media independent. They use routing algorithms and protocols to determine the route from one network to another. Routers can support various communication media like leased lines, ISDN and dial up.

7.4 **Communication media**

7.4.1 **Leased lines**: These are a point to point dedicated link between two stations over voice-grade lines. These use leased line modems for communication. Generally leased lines are available with speeds of 64/128 Kbps and 2 Mbps. leased lines provide high speed links and are quiet reliable for data, voice and video. For each leased line 2 pairs of leased line modems are required.

7.4.2 **ISDN**: ISDN stands for integrated switched data network and is a dial up connection supporting speeds upto 128 Kbps. It supports data, voice and slow scan video and is reliable. Network terminators are used for communication over the ISDN connection.

7.4.3 **Dial-up**: This media is normal dial up telephone service. It can support upto maximum of 56 Kbps depending upon the line conditions. In this normal dial-up modems are used for connectivity.

7.5 **Daily log register for leased data circuits**: Inter city as well as intra city leased lines go down frequently. Since a number of income-tax application systems are on-line applications and substantial amounts are being paid as rental it must be ensured that the leased circuits are always up. It is, therefore, essential to maintain a log of the status of each leased circuit at both the ends in the enclosed format prescribed for the purpose. For example, for the Delhi-Bombay circuit, a log will be maintained at the Delhi NCC as well as at the Bombay. Similarly for the Delhi RCC and NCC, logs will be maintained both at the Delhi RCC and Directorate of IT (Systems). The status log is to be maintained at least four times a day. However for longer hours of working the
status log can be taken more number of times. Status of down time may be reported to the respective telephone authorities on regular basis and to the Directorate on monthly basis so that the issue can be taken with MTNL/ BSNL for the purpose of keeping the leased circuit up at all times and for getting appropriate adjustments in lease rentals. The officers in the Computer Centre should disconnect the telephone instruments from the dial up lines immediately. This will ensure that there is no misuse of these lines. These are meant exclusively for connectivity with NCC. These measures will also lead to reduction of telephone bills on account of misuse of these lines.

• 8. Security

8.1 Security: The Department has a fairly large database of taxpayers and tax payments. This is a valuable asset for effective functioning of the department. It is likely to increase manifold once the entire assessment, TDS and CIB work is taken up on computers. Since computerisation results in concentration of huge amount of information at one place, it also becomes vulnerable to serious security risks.

8.2 Security guidelines: For the security of installations at RCCs and the confidential information stored in the database on RS6000 servers, following security guidelines have been provided: -

i. The Computer Centre may be declared restricted area
ii. The entry into the Computer Centre should be regulated strictly
iii. The main Server (IBM RS6000 59H/ F50 /F40 system) may be kept in a separate cabin or room. The access to such cabin/room should be entrusted to a maximum of two persons. For all other persons the server room should be “Out of Bounds”.
iv. A visitors’ register may be maintained in the Computer Centre. All visitors including service engineers attending to the equipment in the Computer Centre should make proper entries indicating the date and time of entry and departure in the register.
v. The passwords of super users of the server (root oracle) Oracle RDBMS system and all other users with DBA role) and applications (appmgr itdba etc.) should be maintained by the System Administrator/ Application Administrator.
vi. No user other than the Database Administrator should be given the DBA role. Ordinarily the senior most technical person should be made responsible for managing all these users and the privileges assigned to them Needless to say that the passwords by all the users should be changed frequently and kept religiously secret.
vii. The passwords of super users should be changed at least once in a fortnight. These password should be known only to the Database Administrator/ System Administrator of the centre. These passwords may be required by the technical support group in the office, the DIT (Systems) and the representative of the authorised vendors (IBM Oracle and TCS) to provide technical support. A records of such events of sharing of passwords may be maintained. The password should be changed immediately after completion of the technical support activity.
viii. One copy of the latest passwords of super users may be kept in personal custody of the CIT incharge of the Computer Centre in a sealed envelop for use in any emergency
ix. Application roles should be granted to users on the basis of job allocation. No user should have more roles than that required for functions required to be performed.
8.3 Super-user: Security features have been provided, both at the operating system as well as the application software level through passwords for entering into the system. Each user will have a password for his log in accounts. These systems have a privileged user called rot who is a super-user and has all privileges for the system. A responsible officer designated as System Administrator can be authorised as super user. This password is of utmost importance and it should be known only to the officer so authorised. This officer in turn assigns passwords to other users. The name and designation of the officer as super-user must be intimated to the Directorate of Income-tax (Systems).

8.4 Password security and audit trail

8.4.1 Applications Software developed by the Income-tax department have been protected by giving specific roles to the officials on the basis of their area of work. Users are created within each application which are in turn validated from the Manpower Management System (MMS). While creating the user and assigning an application role, a default password as his/her userid is assigned to a user. The user is required to change the password as soon as possible. Within the application, to maintain a second level security for the database, the password of each user is encrypted so that an application user can not login to the database using SQL. The application roles of users should be strictly monitored and no user should be in possession of any role incompatible of his/her functional requirement at any point of time.

8.4.2 The activity carried out by an application user is recorded in the database. This is known as maintaining of an ‘Audit trail’ so that afterwards the user can not disown the responsibility. So, it is important for users not to share their ‘user id / password’ with anybody else. Users should also change their password very frequently i.e. at least once in a month or if it is suspected to have been compromised.

8.5 Use of internet on network computers: According to the Board’s instructions, all users have been prohibited from using unauthorised hardware, software, modems or other networking equipment with the PCs connected on the departmental network. No user is allowed to use an Internet Connection on PCs connected on the Income Tax Network (TAXNET). This is to strengthen the database security by disallowing access to unauthorised / non-privileged users. The Board can authorise officers who need to have an Internet connection for official use, to obtain such connection on standalone PCs.

8.6 Overall security policy for IT systems laid down by the Board: A comprehensive security policy has been adopted by the Department (Annexure-VIII)

8.7 Virus protection: A computer virus is a program (or instructions hidden within a program) that can “infect” files and programs on the computer. Unlike most other programs, viruses are specifically designed to spread themselves. Some viruses can display a message or cause erratic screen behaviour. Others are destructive, erasing or damaging files, or overloading memory and communications networks. Some safeguards to avoid virus are:-
i. Install an anti-virus program that looks for viruses on the computer. The selection and supply of anti-virus program will be made centrally by the Directorate. Check for viruses on a regular basis. When a virus is found, it should be removed immediately. This might be as simple as replacing a file or it might require the assistance of a trained technician.

ii. Write-protect original program diskettes before using them. This ensures the diskettes will not be infected if a virus is already present in the computer.

iii. Avoid using programs and diskettes from unknown sources. Share information on diskettes only with other computer users who are well-known.

iv. Use password protection to limit access to the computer or the network.

v. Do not disclose your password to any unauthorised persons.

vi. Do not bring any outside floppies without having them scanned for virus presence.

vii. Computer Games and Illegal copies of any software are major sources of virus.

viii. Take regular back up of data

ix. All programs on a system should be checked regularly for size changes. Any size deviations could be evidence of tampering or virus infiltration.

x. Purchase software not only in sealed packages but also from reliable sources only.

xi. If reformatting is required after any PC maintenance, reload the hard disk from reliable source diskettes and data backups.

xii. Backup copies of all original software should be made as soon as the package is opened and stored off-site.

xiii. Do not allow the downloading of software from a bulletin board system or other On-line services, except to one stand-alone PC designed for this purpose.

xiv. Don’t use illegal copies of programs that have been “hacked” to remove copy protection.

xv. First and always : make frequent backups! One set is not enough - use several sets of backups in rotation. Design and implement a good backup policy.

xvi. If a virus does infect a PC, causing “strange” program behaviour, do not take the program to another machine to try it. This may spread the virus. If the hard drive is infected, reformat it (and all the floppy diskettes containing programs), and reload all the programs (including DOS) from the manufacturers’ write-protected diskettes.

9. Back-up procedure

9.1 Full back-up : Regular backups of data are taken at NCC, RCCs, Computer Centres and LBS. An official is designated to take backups of data on a regular basis. A critical part of backup data, is sent to the Directorate of Income Tax (Systems) fortnightly by all RCCs and Computer centres till a disaster recovery site is set up, to recover data in case of any unfortunate incidents like fire or any other disaster.

9.2 Procedure of taking back-up : Full back-up is taken on fortnightly basis. The steps involved in taking the back-up are as under :-

i. In the evening of the first working day of the fortnight, a full back-up of the database as well as incremental back-up may be taken, on separate media.

ii. On other working days of the fortnight only incremental back-up may be taken.

iii. Three copies of both the full and incremental back-up may be taken.
iv. Back-up for the fourth fortnight may be taken on the tapes used for first fortnight. Back-up tapes of the second fortnight may be used for the fifth fortnight. Back-up and so on.

9.3 Precautions: All back-up related activities should be initiated in a stand-alone mode after closing the shift for the day. Oracle instance on the server should be down at the time of taking back-up. All the tapes should be properly documented including numbering of the type of back-up method used. The archive log files may be regularly deleted after taking the back-up.

9.4 Storage: One set each of the latest copy of full back-up (fortnightly), incremental back-up (daily), EXPORT back-up (daily), and the back-up of photograph and signature files should be kept at different locations in different premises in fire resistant cabinets. This is necessary for disaster management. A media register should be maintained to record the contents and location of back-up media.

9.5 Labelling of back-up media: Labels of different colours (red and blue) should be put on each back-up media. The ‘Inventory number’ may be put on the red label as permanent identification number of media. Description of the back-up, tape sequence number and date of back-up may be mentioned on the blue label. The label should be changed every time the contents of the media are changed.

10. Reports

10.1 Computerisation is one of the main thrust areas of the Department. It is monitored at the level of the Directorate of Income-tax (Systems) and the Board through the Monthly Activity Report to be sent every month by 3rd of each of the following month.

11. Future direction

11.1 The Department has adopted a document called ‘Direct Taxes India Vision 2005’ laying down the strategy for its modernisation during 2000-2005. This defines key goals and objectives, and the key results to measure achievement of those objectives. The department’s key goals are increasing the size of tax base and the quantum of revenue, improving the quality of service to taxpayers and reducing cost of collection. Some of these key result areas are directly related to implementation of the computerisation plan in the Department.

11.2 Key results

11.2.1 The key results for widening of the tax base are :-

i. Making online allotment of PAN.
ii. Processing of returns on computers
iii. Computerised monitoring of filing of returns to identify stop-filers and non-filers.

11.2.2 The key results identified for modernisation of business processes and enhancing bulk handling capacity are :-

i. Starting proper data capture from income tax returns.
ii. Introducing electronics fund transfer for tax payments and refunds.
iii. Operationalising AIS, AST and IRLA throughout the country.

11.2.3 The key result areas identified for anti-tax evasion work are :-

i. Revamping procedures of collecting information through CIB and creation of All India data bank of high value financial transactions where quoting of PAN or deduction of tax at source is mandatory.

ii. Creating a mechanism for assessee wise transaction database including countrywide computerised TDS networking.

iii. Computer assisted selection of cases for scrutiny, based on objective criteria.

11.2.4 In the area of better client service the key initiatives identified are :-

i. Door step services e.g. mailing of blank returns, PAN stickers;

ii. Dissemination of information through website, Interactive Voice Response System (IVRS);

iii. Starting initiatives for:

b. electronic data interchange with other departments;

c. filing of annual TDS returns on magnetic media;

d. computer connectivity among enforcement agencies and banks;

e. Electronic return filing.
ENCLOSURE TO CHARGE HANDING OVER / TAKING OVER REPORT

The under mentioned items have been handed over / taken over :-

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Model</th>
<th>Serial Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Personal Computer System Comprising of :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Processor Type (e.g. Pentium/Pentium II/ Pentium III etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Processor Speed (e.g. 133 MHz / ___ etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) RAM (e.g. 16 MB / 32 MB / 64 MB etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) Hard Disk Drive( e.g. 2.5 GB/ 4 GB /6 GB etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) 1.44” Floppy Disk Drive</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f) CD ROM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g) Ether net Card</td>
<td></td>
<td></td>
</tr>
<tr>
<td>h) Key Board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Mouse</td>
<td></td>
<td></td>
</tr>
<tr>
<td>j) Colour Monitor (14” / 15” etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Dot Matrix Printer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Constant Voltage Transformer (CVT)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(0.5 KVA /0.8 KVA/ 1 KVA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Software</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) On Compact Disk (CD)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Lotus Smart Suite</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Leap bilingual Software</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) Windows 95/98</td>
<td></td>
<td></td>
</tr>
<tr>
<td>iv) Remote Network Management Software</td>
<td></td>
<td></td>
</tr>
<tr>
<td>v) Self Diagnostic Software (e.g. QAPLUS / AMDIAG etc.)</td>
<td></td>
<td></td>
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<tr>
<td>b) On Floppy Diskette</td>
<td></td>
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</tr>
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<td>i)</td>
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<td>ii)</td>
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<tr>
<td>iii)</td>
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<td></td>
</tr>
<tr>
<td>c) Pre-loaded Software</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Windows 95/98</td>
<td></td>
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<tr>
<td>ii) Anti Virus Software</td>
<td></td>
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<tr>
<td>5 Manuals/Documentation</td>
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<tr>
<td>d)</td>
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</tr>
</tbody>
</table>

Name of the officer and Designation
Room No       Building Name
**Annexure-II**

**Form 9**

**PREVENTIVE MAINTENANCE SCHEDULE OF INDIVIDUAL PCs**

<table>
<thead>
<tr>
<th>S. No</th>
<th>Activity</th>
<th>Results</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Check AC Power input to the machine</td>
<td>LN = ?</td>
<td>LN = LE = 330V</td>
</tr>
<tr>
<td></td>
<td></td>
<td>NE = ?</td>
<td>= 5%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>LE = ?</td>
<td>NE = 2V</td>
</tr>
<tr>
<td>2</td>
<td>Check Earthing for leakage</td>
<td>N to E = ?</td>
<td>NE = 3V</td>
</tr>
<tr>
<td>3</td>
<td>Clean Floppy drive using Isopropyl/Alcohol</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Check hard disk drive for bad blocks &amp; lost</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>clusters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>RUN hardware diagnostics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Is PC &amp; Printer functioning properly</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*: The above will be carried out quarterly.

The above work has been carried out satisfactorily

Signature of the Officer in Vendor’s Engineer whose room P.C. is installed

Designation:  

Address:  

Date:  

Signature of
# Annexure-III

## FORM NO. 10
### STATUS OF SYSTEMS (RS 6000/ TECHNICAL)

**ADDRESS / LOCATION OF THE COMPUTER CENTRE/Terminal Bank**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Terminal/ System reference number</th>
<th>Problem complaint number</th>
<th>Call Reported at Date</th>
<th>Call Attended at Date</th>
<th>Item</th>
<th>System handed over at Date</th>
<th>Total downtime</th>
<th>Status whether problem solved (Yes/No)</th>
<th>Remarks of the service engineer</th>
<th>Remarks of the computer centre incharge</th>
<th>Signature of computer centre incharge and the service engineer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>

* Reference Number should be same as given in the Stock Register of Equipment*
### Annexure-IV

**Down Time Report**  (FORM NO. 11)

**FORMAT OF DOWN TIME REPORTS FOR PCs in Officers’ rooms in CCIT Region / CIT Charge**

Name of the Computer Centre  

<table>
<thead>
<tr>
<th>Date</th>
<th>Description of item</th>
<th>Name of problem</th>
<th>Logging of complaint</th>
<th>Engineers Reporting</th>
<th>Handed over by the Engineer after repairing</th>
<th>Total downtime (10)-(6) allowable Time</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

**Total Down Time during the Quarter in hours**

Date  

 Signature of DCIT (Systems)
### SITE CALL REGISTER (FORM NO. 12)

<table>
<thead>
<tr>
<th>Site Room No</th>
<th>Item</th>
<th>Name of Problem</th>
<th>Date of complaint</th>
<th>Engineer reported</th>
<th>System hand over time</th>
<th>Down Time (hrs.)</th>
<th>Remarks of Engineer</th>
<th>Signature of Engineer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Date</td>
<td>Time</td>
<td>Date</td>
<td>Time</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Down Time Calculation
Working Hours: 9 Am to 6 PM (9 hours)
Working Days: Monday to Friday

Name of the Nodal Officer: ____________________________
Signature of the Nodal Officer: _______________________

Place: ____________________________
Date: ____________________________
### FORM 1

**STOCK REGISTER OF EQUIPMENT (RECEIPT PART)**

<table>
<thead>
<tr>
<th>S. No</th>
<th>NAME OF COMPUTER CENTRE</th>
<th>CENTRE CODE</th>
<th>NAME OF BUILDING</th>
<th>BUILDING CODE</th>
<th>DATE OF RECEIPT</th>
<th>INVOICE/CHALLAN NO</th>
<th>REFERENCE NUMBER OF EQUIPMENT</th>
<th>DESCRIPTION OF EQUIPMENT</th>
<th>MACHINE NUMBER</th>
<th>PRICE IF ANY</th>
<th>NAME OF RECEIVING PERSON</th>
<th>SIGNATURE WITH DATE</th>
<th>DATE OF INSTALLATION</th>
<th>DATE OF ACCEPTANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

*Reference No will be of 10 characters as follows: First three characters for vendor code as per the code list. Next four characters for equipment code as per the code list. Last three characters represent the running serial number within the same equipment code. For instance, 24th PC-486 of IBM make having 8 MB memory will be as the reference number as IBM PC08 024 where

<table>
<thead>
<tr>
<th>Vendor Equipment Code</th>
<th>Running Serial Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBM PC08</td>
<td>24</td>
</tr>
</tbody>
</table>

The machine number is engraved on each equipment. This number should be entered in column 6.

### FORM NO. 2

**STOCK REGISTER OF EQUIPMENT (ISSUE PART)**

<table>
<thead>
<tr>
<th>S. No</th>
<th>REFERENCE NUMBER OF EQUIPMENT</th>
<th>TO WHOM ISSUED</th>
<th>DATE OF ISSUE</th>
<th>SIGNATURE OF RECEIVING PERSON</th>
<th>DATE OF RETURN</th>
<th>SIGNATURE OF ISSUING AUTHORITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Reference number should be same as that given in the corresponding stock Register(Receipt Part)*

### FORM NO. 3

**STOCK REGISTER OF MAGNETIC MEDIA (RECEIPT PART)**

<table>
<thead>
<tr>
<th>S. No</th>
<th>DATE OF RECEIPT</th>
<th>FROM WHOM RECEIVED</th>
<th>REFERENCE NUMBER</th>
<th>CONTENTS</th>
<th>TYPE OF MEDIA</th>
<th>PRICE, IF ANY</th>
<th>NAME OF RECEIVING PERSON</th>
<th>SIGNATURE WITH DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

191
### FORM NO. 4
**STOCK REGISTER OF MAGNETIC MEDIA (ISSUE PART)**

<table>
<thead>
<tr>
<th>S. No</th>
<th>REFERENCE NUMBER</th>
<th>TO WHOM ISSUED</th>
<th>DATE OF ISSUE</th>
<th>SIGNATURE OF RECEIVING PERSON</th>
<th>DATE OF RETURN</th>
<th>SIGNATURE OF ISSUING AUTHORITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

* Reference number should be same as that given in the corresponding stock Register(Receipt Part)

### FORM NO. 5
**STOCK REGISTER OF SYSTEM MANUALS / SOFTWARE DOCUMENTATION/TECHNICAL BOOKS (RECEIPT PART)**

<table>
<thead>
<tr>
<th>S. No</th>
<th>DATE OF RECEIPT</th>
<th>FROM WHOM RECEIVED</th>
<th>REFERENCE NUMBER</th>
<th>TITLE OF MANUAL/DOCUMENTATION/TECHNICAL BOOK</th>
<th>NO. OF PAGES</th>
<th>PRICE, IF ANY</th>
<th>NAME OF RECEIVING PERSON</th>
<th>SIGNATURE WITH DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>

### FORM NO. 6
**STOCK REGISTER OF SYSTEM MANUALS / SOFTWARE DOCUMENTATION/TECHNICAL BOOKS (ISSUE PART)**

<table>
<thead>
<tr>
<th>S. No</th>
<th>REFERENCE NUMBER</th>
<th>TO WHOM ISSUED</th>
<th>DATE OF ISSUE</th>
<th>SIGNATURE OF RECEIVED PERSON</th>
<th>DATE OF RETURN</th>
<th>SIGNATURE OF ISSUING AUTHORITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

* Reference number should be same as that given in the corresponding stock Register(Receipt Part)

### FORM NO. 7
**STOCK REGISTER OF FURNITURE ITEMS (RECEIPT PART)**

<table>
<thead>
<tr>
<th>S. NO</th>
<th>DATE OF RECEIPT</th>
<th>INVOICE/CHALLAN NO</th>
<th>REFERENCE NUMBER OF FURNITURE</th>
<th>DESCRIPTION OF FURNITURE</th>
<th>PRICE IF ANY</th>
<th>NAME OF RECEIVING PERSON</th>
<th>SIGNATURE WITH DATE</th>
<th>DATE OF INSTALLATION FITTING</th>
<th>SIGNATURE OF OFFICER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
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<td></td>
</tr>
</tbody>
</table>
**Annexure-VII**

**Monthly Activity Report on Comprehensive Computerisation**

Name of the Computer Centre: ____________  Month of ____________ Year ________.

**PART - 1 Implementation of Application Software**

<table>
<thead>
<tr>
<th>S No.</th>
<th>Item of Work</th>
<th>During the month</th>
<th>Upto the month</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>IPAN</td>
<td>AIS</td>
</tr>
<tr>
<td>1</td>
<td>(i) Number of Form 49A collected including forms received by A.Os.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>Number of records processed **</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td>Number of records exported to NCC for PAN allotment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td>Number of cases with core-field deficiency cases</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(v)</td>
<td>Number of records imported from NCC after PAN allotment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vi)</td>
<td>Number of records with matching PPAN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(vii)</td>
<td>Out of (vi) above Number of cases of matching PPANs resolved re-exported for PAN allotment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(viii)</td>
<td>Number of PAN allotted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ix)</td>
<td>Number of Intimation Letters issued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(x)</td>
<td>Number of PAN cards issued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(xi)</td>
<td>Number of Deficiency Letters Type A (Core-field) issued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(xii)</td>
<td>Number of Deficiency Letters Type B (Non-core field) issued</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(xiii)</td>
<td>Number of replies to Deficiency Letters received</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(xiv)</td>
<td>Number of replies to Deficiency Letters entered in the system</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(xv)</td>
<td>Number of PAN migrated from IPAN database to AIS database</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* In respect of areas serviced by the Computer Centre.
**i) Records up to the stage confirmed for allotment**

**ii) Records with core deficiency and**

**iii) Such records which even after clearance of user suspect system suspect cases, could not be exported.**

---

### (B) Tax Accounting System (TAS)

<table>
<thead>
<tr>
<th>Item</th>
<th>Number of Challans Received</th>
<th>Number of Challans Processed relating to</th>
<th>Number of Refund Vouchers Processed relating to</th>
<th>DCRs Generated upto (Month/Date)</th>
<th>ZAO Report</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Year</td>
<td>Previous Year</td>
<td>Current Year</td>
<td>Previous Year</td>
<td>Generated upto which Month</td>
</tr>
<tr>
<td>1</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

I) Challan relating to April 2000 to March 2001

(i) During the month

(ii) From April '2000 to this month

II) Challans relating to April 1999 to March 2000

(i) During the corresponding month

(ii) From April' 99 to the corresponding month

### (C) Arrear Demand

<table>
<thead>
<tr>
<th>Total Number of A.O. Charges/Special Ranges</th>
<th>Number of A.Os/Special Ranges whose work completed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### (D) Manpower Management System (MMS)

<table>
<thead>
<tr>
<th>Total Number of employees in the Region/Charge covered by the Computer Centre</th>
<th>Number of Employees allotted Employee Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>During the Month</td>
</tr>
<tr>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>
### Payroll System (PAS)

<table>
<thead>
<tr>
<th>Total Number of DDOs in the Region/Charge covered by the Computer Centre</th>
<th>Number of DDOs where Payroll System has been implemented</th>
<th>Number of Employees under each DDO where Pay Roll System has been implemented</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

### Financial Resource System (FRS) and Physical Resource System (PRS)

<table>
<thead>
<tr>
<th>Total Number of DDOs in the Region/Charge covered by the Computer Centre</th>
<th>Number of DDOs where System has been implemented</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>FRS</td>
<td></td>
</tr>
<tr>
<td>PRS</td>
<td></td>
</tr>
</tbody>
</table>

### Judicial Reference System (JRS)

<table>
<thead>
<tr>
<th>Number of Officers in the Region/Charge covered by the Computer Centre</th>
<th>Number of officers who have been supplied Taexpert CDs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

### Assessment Information System (AST)

<table>
<thead>
<tr>
<th>Total number of Assessing Officers in the Region/Charge covered by the Computer Centre</th>
<th>Number of Assessing Officers who are utilising AST for processing Returns u/s 143(1)</th>
<th>No. of returns entered for checking u/s 143(1)</th>
<th>Number of returns checked u/s 143(1)</th>
<th>Number of Assessment Orders passed u/s 143(3) using AST</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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</tbody>
</table>

### Individual Running Ledger Account System (IRLA)

<table>
<thead>
<tr>
<th>No. of Assessing officers whose Jurisdiction have been computerised</th>
<th>No. of Assessing officers who have converted the AD&amp;CR data into flat file and uploaded into IRLA</th>
</tr>
</thead>
<tbody>
<tr>
<td>During the month</td>
<td>Upto end of month</td>
</tr>
<tr>
<td>During the month</td>
<td>Upto end of month</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

### A. TDS Information System

<table>
<thead>
<tr>
<th>Total No. of TDS A.O.</th>
<th>No. of TANs allotted</th>
</tr>
</thead>
</table>
### Allotting TAN

<table>
<thead>
<tr>
<th></th>
<th>During the month</th>
<th>Upto end of month</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
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</tbody>
</table>

### B. TDS Information System

<table>
<thead>
<tr>
<th>No. of TDS AOs using the software for processing of TDS returns</th>
<th>No. of Returns Processed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Salary</td>
</tr>
<tr>
<td></td>
<td>During the month</td>
</tr>
<tr>
<td></td>
<td>Upto end of month</td>
</tr>
<tr>
<td></td>
<td>1</td>
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<td></td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>5</td>
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</table>

### (K) Enforcement Information System (EFS)

<table>
<thead>
<tr>
<th>No. of cases entered in this system</th>
<th>During the month</th>
<th>Upto end of month</th>
</tr>
</thead>
<tbody>
<tr>
<td>TEP</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Search &amp; Seizure</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>133A(1)</td>
<td>5</td>
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<tr>
<td>133A(5)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>133B</td>
<td></td>
<td></td>
</tr>
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</table>

### (L) Central Information Branch System (CIB)

<table>
<thead>
<tr>
<th>No. of pieces of Information collected</th>
<th>Reformatted into CIB format and put in the database</th>
<th>Total transactions standardised</th>
<th>Total Parties Built</th>
<th>Total Parties matched with PAN database</th>
<th>Total No. of notices issued</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
(M) Application Manager

<table>
<thead>
<tr>
<th>During the Month</th>
<th>Upto end of this Month</th>
<th>During the Month</th>
<th>Upto end of this Month (Col 1 - Col 3)</th>
<th>During the Month</th>
<th>Upto end of this Month (Col 2 - Col 4)</th>
<th>During the Month</th>
<th>Upto end of this Month</th>
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</thead>
<tbody>
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</table>

PART-II. Status of Network

<table>
<thead>
<tr>
<th>Leased Line Between</th>
<th>Period</th>
<th>Down Time</th>
<th>Complaint Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>From</td>
<td>To</td>
<td>Number of Days</td>
</tr>
<tr>
<td></td>
<td>Date</td>
<td>Time</td>
<td>Date</td>
</tr>
</tbody>
</table>

PART-III Training

<table>
<thead>
<tr>
<th>Field/ Subject of Training</th>
<th>CCIT / CIT</th>
<th>Addl. CIT / CIT</th>
<th>DCIT</th>
<th>ACIT</th>
<th>ITO</th>
<th>Inspec tor</th>
<th>Head Clerk</th>
<th>SR. PA</th>
<th>Tax Asstt.</th>
<th>Steno</th>
<th>UDC</th>
<th>LDC</th>
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<tbody>
<tr>
<td></td>
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<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
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</tbody>
</table>

(A). Number of Non-Technical Persons Trained

a) Hardware
i) RS6000
ii) Networking

b) Systems Software
i) ORACLE RDBMS
ii) DBA
iii) Novell Netware
iv) AIX
c) Lotus Smart suite
### Part I

- **d) Application Software**
  - i) IPAN
  - ii) AIS
  - iii) TAS

- **e) Information Technology Course by TCS**

### Part II

#### (B). Number of Technical Persons Trained

<table>
<thead>
<tr>
<th>Field/Subject of Training</th>
<th>JD</th>
<th>DD</th>
<th>AD</th>
<th>DPA Grade 'B'</th>
<th>DPA Grade 'A'</th>
<th>DEO Grade 'C'</th>
<th>DEO Grade 'B'</th>
<th>DEO Grade 'A'</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Hardware</td>
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<td></td>
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<tr>
<td>i) RS6000</td>
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<tr>
<td>ii) Networking</td>
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<tr>
<td>b) Systems Software</td>
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<tr>
<td>i) ORACLE RDBMS</td>
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<tr>
<td>ii) DBA</td>
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<td>iii) Novell Netware</td>
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<td>iv) AIX</td>
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<tr>
<td>c) Lotus Smart suite</td>
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<tr>
<td>d) Application Software</td>
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<td>ii) AIS</td>
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<td>iii) TAS</td>
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<tr>
<td>e) Information Technology Course by TCS</td>
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</tbody>
</table>

*Note: List of persons trained during the fortnight may be furnished in the format as per enclosed Annexure*

### Part IV. Outstanding Problems

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Vendor</th>
<th>Nature of Problem</th>
<th>Date(s) &amp; Complaint Number(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

### Part V. Name of the CCIT/CIT/DCIT (S) / ACIT (S) / ITO (S) / Senior Most Technical Person

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name</th>
<th>Designation</th>
<th>Telephone Number</th>
<th>FAX Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>CCIT</td>
<td></td>
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<tr>
<td></td>
<td>CIT</td>
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<td></td>
<td>Addl. CIT (Systems)</td>
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<td>JCIT (Systems)</td>
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<td>JD (Systems)</td>
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<td>DD (Systems)</td>
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<td>DCIT (Systems)</td>
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<tr>
<td>ACIT (Systems)</td>
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<tr>
<td>ITO (Systems)</td>
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<tr>
<td>DPA</td>
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</table>

(Signature)

Computer Centre Incharge
**Annexure - VII**

Half Yearly Report on Comprehensive Computerisation

Name of the Computer Centre: ____________
Month of September / March
Year_______.

### PART-I. Hardware

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Installed</th>
<th>To be Installed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Date(s) of</td>
</tr>
<tr>
<td></td>
<td>Installed</td>
<td>Installation</td>
</tr>
</tbody>
</table>

1. **A) Main System**
   - Server RS/ 6000 Model 59H
   - Server RS/ 6000 Model F40/ F50
   - Any other (please specify)

2. **B) Terminal Banks set up**

3. **C) Personnel Computer Systems (PCs)**
   - i) RCC/ Computer Centre
   - ii) In Terminal Banks
   - iii) In officers room
   - iv) On network (out of C (iii) above)
   - Any other (please specify)

4. **D) Printers**
   - i) Line Printers
     - a) 600 lpm
     - b) 800 lpm
     - b) 1200 lpm
   - ii) Dot Matrix Printers
   - iii) Laser Printers
   - iv) Ink Jet Printers
     - Any other (please specify)

5. **E) Scanners**

6. **F) CVTs**
   - 0.8 KVA
   - 1 KVA
   - 5 KVA
Any other (please specify)

PLEASE INCLUDE ALL HARDWARE WHETHER SUPPLIED BY DIT (SYSTEMS) OR PURCHASED OUT OF OWN FUNDS (which may be separately indicated with *)

+ In respect of areas serviced by the Computer Centre

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Installed</th>
<th>To be Installed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Date(s) of</td>
</tr>
<tr>
<td></td>
<td>Installed</td>
<td>Installation</td>
</tr>
</tbody>
</table>

1  
G) Diesel Generator set

H) UPS Systems

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>100 KVA</td>
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<tr>
<td>80 KVA</td>
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I) Routers

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J) Hubs

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<td>Unmanaged Hubs IBM 8224-001, 16 port)</td>
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K) Modems

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<tr>
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PLEASE INCLUDE ALL HARDWARE WHETHER SUPPLIED BY DIT (SYSTEMS) OR PURCHASED OUT OF OWN FUNDS (which may be separately indicated with *)

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<th>Target date of commissioning</th>
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1. Inter City
   (Between Cities)

2. Intra City
   (Within City)

PART- III. Dial-up line / ISDN

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PART - IV. Implementation of Application Software

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<tr>
<td>2</td>
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<tr>
<td>Initial PAN System (IPAN)</td>
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<tr>
<td>Assessee Information System (AIS)</td>
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<td>Tax Accounting System (TAS)</td>
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<td>Individual Running Ledger Account System (IRLA)</td>
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<td>Enforcement Information System (EFS)</td>
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<td>Payroll System (PAS)</td>
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<td>Physical Resources System (PRS)</td>
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### TDS Information System (TDS)

### Management Information System (MIS)

#### PART - V- A Sanctioned/ Working Strength of Technical Persons

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<th>AD(S)</th>
<th>DPA Grade 'B'</th>
<th>DPA Grade 'A'</th>
<th>DEO Grade 'D'</th>
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#### PART - V- B Sanctioned/ Working Strength of Non-Technical Persons

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<th>DCIT (Systems) (Sr. Scale)</th>
<th>ACIT (Systems) (Sr. Scale)</th>
<th>ITO (Systems)</th>
<th>Inspector</th>
<th>Head Clerk</th>
<th>Tax Asstt.</th>
<th>Steno</th>
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#### PART - VI. Outstanding Problems

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<th>Date &amp; Complaint Number</th>
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#### PART - VII. Name of the CCIT/CIT/ DCIT (S) / ACIT (S) / ITO (S) / Senior Most Technical Person

<table>
<thead>
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<td>JCIT (Systems)</td>
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(Signature)

Computer Centre Incharge


Annexure - VIII

SECURITY POLICY FOR
ACCESS TO THE INFORMATION TECHNOLOGY SYSTEMS AND
DEPARTMENTAL (ITD) APPLICATIONS OF
INCOME-TAX DEPARTMENT

1. Background

1.1 For issuing access privileges to Information Technology (I.T.) Systems or Income Tax Department (ITD) Applications and for withdrawing them (when employees conclude their employment or when their duties no longer require them to have access) certain policies and procedures are required to be developed and implemented for ensuring observance of strict discipline and secrecy to maintain integrity of the database and the systems.

2. Definitions

i. **Systems administrator** is an EDP officer who has been entrusted with the overall responsibility for carrying out the functions such as system start-up or shutdown, managing users (including adding new users and new groups when required, deleting or invalidating users and managing user security), tuning of parameters of the operating system, at present AIX, Novell Netware and Windows NT, for optimum performance, assigning job priorities and scheduling, applying upgrades and maintenance of logs of upgrades, disk management and co-ordinating with the Data Base Administrator for optimal storage and other database or application needs, systems maintenance which includes system backup & recovery, maintenance of the file systems & logical volumes and maintenance of system hardware, monitoring of system accounting and system security etc.

ii. **Data base administrator** is an EDP officer who has been entrusted with the overall responsibility for carrying out the functions such as start-up or shutdown of Oracle instance and database, installation and upgrade of Oracle server and application tools, allocation of system storage and planning future storage requirements for the database(s), creation and modification of primary database structures (table spaces) and primary objects (tables, views, indexes etc.), enrolment of users, control and monitoring of user access to database, maintenance of database and system security, planning and scheduling the database backup, restore and recovery, monitoring of archive logs and maintenance of archived data on tape, monitoring and tuning the database parameters for optimising the database performance, co-ordination with Systems Administrator and Network Administrator to ensure smooth functioning of the centre and liaison with RDBMS software suppliers, at present M/s Oracle Corporation, for technical support etc.

iii. **Application administrator** is an officer who has been entrusted with the overall responsibility in respect of application software for carrying out the functions such as providing technical support to users, training of users, co-ordination with application software incharge at NCC (National Computer Centre) for NCC level functions, co-ordination with the Data Base
Administrators, Systems Administrators and Network Administrators, local as well as NCC, and first point contact for enhancement and modification through change management etc.

iv. **Network administrator** is an officer who has been entrusted with the overall responsibility for carrying out the functions such as managing the LAN (Local Area Network) and WAN (Wide Area Network), monitoring and tuning the network, providing support to users using the Network, applying upgrades and maintaining log of upgrades etc.

v. **Security administrator** is an officer, not below the rank of Joint Commissioner of Income-Tax, who is responsible for ensuring compliance of Security Policy in respect of the Income-Tax Offices covered by the RCC (Regional Computer Centre) / CC (Computer Centre).

vi. **Supervisory officer** in the case of Group C staff would be the concerned ITO / ACIT / ADIT / DCIT / DDIT; in the case of ITO / ACIT / ADIT / DCIT / DDIT would be the concerned JCIT / JDIT/ Additional CIT/Additional DIT; and in the case of JCIT / JDIT / Additional CIT/Additional DIT would be the concerned CIT/DIT/CCIT/DGIT. CIT, DIT, CCIT, DGIT, Member, CBDT & Chairman, CBDT will be self supervisory authority in respect of his or her charge or region or area of work.

vii. **Nodal officer** is an officer who has been entrusted with the overall responsibility for carrying out the functions such as receipt and distribution of all software and hardware pertaining to officers in the respective town or city or building, maintenance of stock register, co-ordinating shifting of PCs, keeping track of handing or taking over of PCs etc., co-ordinating point in the town or city or building for all maintenance problems of PCs, Printers and CVTs etc.

viii. **Co-ordinating officer** is an officer of the rank of Additional Commissioner of Income-Tax or Joint Commissioner of Income-Tax who is overall incharge for the Regional Computer Centre or Computer Centre and all PCs etc. installed within the territorial jurisdiction of the respective Regional Computer Centre or Computer Centre. He or she is the co-ordinator level between the Directorate of Income-Tax (Systems) and the Nodal Officers. Apart from other functions, he or she is also responsible for the proper functioning, maintenance of hardware etc.

ix. **Employee** means a Government servant who is serving as an officer or a staff member in the Income-Tax Department, whether on a regular basis or temporary basis or on deputation basis, and who is on the payrolls of the office of any of the following:-

a. Central Board of Direct Taxes;
b. Chief Commissioner of Income-Tax;
c. Director General of Income-Tax;
d. Commissioner of Income-Tax;
e. Directorate of Income-Tax.

3. **Policy**

3.1 Users are to be granted system access privileges to the I.T. Systems or ITD Applications of the Income-tax Department to perform their assigned work-related activities. The
guidelines for grant of privileges, for access to the I.T. Systems or ITD Applications under the Security Policy of the Income-tax Department, are given at Annex A.

4. **Policy objective**

4.1 The objective of this policy is to ensure that each authorised user is granted necessary access privileges to access the departmental I.T. Systems or ITD Applications to perform their assigned work-related activities.

4.2 All accesses to the I.T. Systems or ITD Applications of the Department are subject to monitoring by authorised personnel and an audit log.

5. **Application**

5.1 This policy applies to all employees requiring access to the I.T. Systems or ITD Applications of the Department.

6. **Policy requirements**

6.1 Users are to:

i. Follow the procedure prescribed by the Department to obtain a single, unique user identification (User ID) code which is to be used for access to the I.T. Systems or ITD Applications of the Department, and are to comply with the rules and regulations associated with the use of their User ID (Please refer to Annex B for the prescribed procedure for obtaining the single, unique user identification (User ID) code).

ii. Access I.T. Systems or ITD Applications only to perform their assigned, work-related activities (for example, accesses are not to be used for curiosity or personal gain etc.);

iii. Ensure that their passwords are in accordance with IT Security Policy of the Department. For example, the password should have minimum 8 alphanumeric characters, not easily guessable, and should be changed at least every month or immediately if it is suspected that they have been compromised. Also, the password should never be revealed or shared with anyone. Any violation would be at one’s own risk.

iv. Be reminded that they are accountable for all accesses and transactions made with the use of their User ID;

v. Be reminded that I.T. Systems or ITD Applications of the Department are subject to monitoring by authorised personnel and audit log. By using these I.T. Systems or ITD Applications to perform their assigned work-related activities, each employee implicitly consents to such monitoring. Any unauthorised use by employees in this regard may result in disciplinary action and/or criminal prosecution. It may be noted that disclosure of information in respect of assesses can only be made in accordance with the provisions of Section 138 of the IT Act, 1961. The Official Secrets Act also debar unauthorised disclosure of information.
vi. Ensure that their computer system is protected by a screen-saver, approved by the Department, with password protection enabled; that their workstation or computer system is set in lock mode when unattended; and if the lock mode is not available, each person terminates (logoff) any active sessions when leaving their workstation for any period of time;

vii. Ensure that their computer system is protected by access control (i.e. User ID and Password) and encryption methods (if required and as prescribed), approved by the Department, in accordance with the IT security policy of the Department; and

viii. Participate in security briefings organised by the Department.

6.2 Supervisory officers are to :-

i. Determine, identify and approve necessary system access privileges for users within their area of responsibility;

ii. Ensure that the user system access privileges are kept current, and immediately revoked when no longer required (for example, on termination of employment, transfer of employee, change in employee functions, suspension, etc.) by advising the System Administrator or the Data Base Administrator;

iii. Refuse, suspend or cancel access privileges on administrative grounds or on security considerations;

iv. Review user system access privileges at least once in six month, or when there is a change in the user's assigned functions;

v. Conduct periodic reviews to ensure that employee access to I.T. Systems or ITD Applications of the Department are in accordance with their assigned, work-related activities.

6.3 System administrators are to :-

i. Ensure that all user requests for system access are approved by Supervisory Officer prior to their creation (Please refer to Annex A for detailed guidelines);

ii. Maintain a local record of all system access privileges (for example, profiles, systems, resources, administrative privileges, external systems etc.) for each user;

iii. Administer, maintain, suspend and delete user system access privileges as requested by the users and their respective Supervisory Officers.

iv. Refuse, suspend or cancel access privileges on administrative grounds or on security considerations.

6.4 Data base administrators are to :-
i. Ensure that all user requests for access to ITD Applications are approved by Supervisory Officer prior to their creation (Please refer to Annex A for detailed guidelines);

ii. Maintain a local record of all system access privileges (for example, profiles, applications, administrative privileges, external applications etc.) for each user;

iii. Administer, maintain, suspend and delete user access privileges to ITD Applications as requested by the users and their respective Supervisory Officers.

iv. Refuse, suspend or cancel access privileges on administrative grounds or on security considerations.

6.5 Security administrators are to :-

i. Ensure and/or provide users with security briefings from time to time;


iii. Ensure implementation of Security Policy;

7. IT Security practices undertaking Form III, IV and V

i. It is mandatory for all employees requiring access to the IT computer systems and information resources of the Department to submit, duly filled, IT Security Practices Undertaking Form III to the Security Administrator through their respective Nodal Officer.

ii. It is mandatory for all Network Administrators to submit, duly filled, IT Security Practices Undertaking Form IV to the Security Administrator.

iii. It is mandatory for all System Administrators or Database Administrators to submit, duly filled, IT Security Practices Undertaking Form V to the Security Administrator.

8. Accountability process

8.1 Adherence to this policy is subject to the annual security reviews conducted by the officers of the concerned Computer Centre, as nominated for the purpose by the respective CCIT or CIT. A report, in the prescribed form, of the annual security review, so conducted, shall be sent to the Director of Income-Tax (Systems) by name in a sealed cover marked as “Confidential” through the CIT/CCIT along with his comments and recommendations, if any necessary.

8.2 Inspections of the Computer Centres in this regard will also be carried out periodically by the officials of the DIT (Audit) with the assistance of the DIT (Systems). The frequency of inspections will be decided by the DIT (Audit) in consultation with the DIT (Systems).
Inspection reports in prescribed form shall be sent to CIT/CCIT for his comments and recommendations, if any.

9. Inquiries

9.1 Inquiries regarding this policy should be addressed to the :-

i) Security Administrator of the respective Computer Centre

ii) Directorate of Income-tax (Systems)
   ARA Centre, Ground Floor,
   E-2 Jhandewalan Extension,
   New Delhi - 110 055.
   Telephone : 91 - 011 - 367 6480
   Fax : 91 - 011 - 753 7339
Annex A

SECURITY POLICY GUIDELINES FOR GRANT OF PRIVILEGES FOR ACCESS TO INFORMATION TECHNOLOGY (I.T.) SYSTEMS AND / OR INCOME TAX DEPARTMENT (ITD) APPLICATIONS

i. Only those employees of the Income-Tax Department who have an Employee Number will be granted access privileges to the I.T. Systems or ITD Applications of the Income-tax Department to perform their assigned work-related activities.

ii. All employees of the Income-Tax Department, who have an Employee Number and have been granted access privileges to the I.T. Systems or ITD Applications of the Income-tax Department to perform their assigned work-related activities, will ensure that,

b. no unauthorised hardware, software, modem, internet connection etc., is used on or in conjunction with I.T. Systems and PCs connected on the Income Tax Network (TAXNET) or ITD Applications of the Income-tax Department.

c. any data or program received on floppies, are checked for virus on a standalone PC with the help of anti virus software. Viruses, normally, come through outside floppies and corrupt, delete, damage data & programs and may make systems and network inaccessible.

d. no software relating to any of the ITD Application, which might use the Database of the Department, is developed without the prior written permission of the DIT (Systems).

There are, at present, nine Income-tax Application Systems, such as, Initial PAN Allotment System (IPAN), Assessee Information System (AIS), TAX Accounting System (TAS), TDS Information System (TDS), Assessment Information System (AST), Individual Running Ledger Account System (IRLA), Enforcement Information System (EFS), Resource Management System (RMS), Management Information System (MIS) and Judicial Reference System (JRS) installed on the computer system at the National Computer Centre at (NCC), Regional Computer Centres (RCCs), Computer Centres, on Local Building Servers (LBS) and PCs on the network. More Application Systems may be developed by the Directorate of Income-tax (Systems) from time to time.

Small programs developed by the users for their day to day work on their PCs may, however, continue to be used.

e. no unlicensed or pirated software shall be used on I.T. System including PCs.

f. no unauthorised copying of application software or software product shall be made.
iii. Sending or receiving electronic mail (e-mail) within all offices of the Income-tax Department and the CBDT shall be allowed through the facility of cc:Mail.

iv. Sending or receiving of e-mail to or from outside parties or persons through Internet shall be allowed through a gateway / proxy server to protect the Income Tax Systems and Income Tax Applications from viruses and hackers in the interest of security of data and network.

v. Separate Internet connections through modems installed on stand alone PCs shall be allowed to selected officers/offices who require Internet browsing for discharge of official duties and are authorised by the Board.

vi. No software development utilities, like Oracle Forms, Reports etc., will be stored on the PCs of application users.

vii. The six digit Employee Number, after prefixing it with a "U", will be used as the user account (User-id). In certain cases an employee may be granted two or more Application Roles e.g. an Assessing Officer may be granted the two roles of Assessing Officer (AO) and Drawing & Disbursing Officer (DDO). However, he/she will have only one Employee Number, User-id and Password.

viii. In the Main Menu, an option shall be available to the application user to change his password. The users must change their password(s) at least once every month, or immediately, if it is suspected that they have been compromised. Also, the password(s) should never be revealed or shared with anyone;

For Systems administrators / Data base administrators only

ix. SQL*PLUS (Structured Query Language, an ORACLE proprietary software, with the help of which a user interacts with the ORACLE database without going through any application software developed with the help of Oracle Forms, Reports, etc.) will not be available to any application user. However, only Data Base Administrator will be given SELECT privilege only (to view only) to the databases of the Department via SQL*PLUS;

x. The application users will have read only access on the executables;

xi. At AIX level, application users will not be the AIX account holders. The password of AIX account under which Oracle internal files like *.dbf, *.ctl, *.ora, redo logs etc., will only be known to the Data Base Administrator (DBA);

xii. On creation, the application users will only be granted "create session" system privilege directly. Other privileges would be made available at run time through the Oracle roles granted to the user by the DBA subsequently;

xiii. At database level, Oracle roles (henceforth called "Form Roles") would be created covering object or system level privileges related to running a form, report or a batch program;
xiv. Higher level Oracle roles (henceforth called "Application Roles"), shall be created by granting a set of Form Roles to an Application Role.

xv. Database authentication will be used as compared to Operating System (OS) based authentication.

xvi. A parallel application user, namely, Global Income-tax Department User Administration (GITDUSER), would maintain the ITD Application users and their respective Application Roles. The Database Administrator will maintain the relationship between the employees and the application roles granted to them through the GITDUSER.
Annex B

Procedure for Obtaining Access Authorisation to Information Technology Systems And Departmental (ITD) Applications

Form - I

1. This form is to be used by an employee to make a request for the issuance of employee unique User Identification code (User Id) and initial password for access to the I.T. Systems or ITD Applications.

2. The Form should be completed by all employees when requesting for their unique User Id and initial password to access the I.T. Systems or ITD Applications.

Employees

3. Employees are to :-

   i. Give their complete surname, name, Employee Number, work locations/range/circle/ward (A.O. Code) and the current office location on the Form I. The current office location is to reflect the present office address and area of work or responsibility;

   ii. Record their existing User Id, if currently holding one, in the User Id field, under the System Administrator Section on the form. A User Id will be assigned to an employee by the concerned System Administrator or Data Base Administrator, as the case may be, if the employee does not already have a User Id;

   iii. Forward the completed form to their Supervisory Officers for further necessary action.

Form-II

4. Employees are to :-

   i. Sign and retain copy 2 of the Form-II for their personal record, when returned with their assigned unique User Id and initial (temporary) password; and

   ii. Reset their initial passwords, in accordance with the IT Security Policy of the Department (for example, minimum 8 alphanumeric characters, which cannot be easily guessed, changed at least once after every month, or immediately, if it is suspected that they have been compromised, and never reveal or share with anyone) when using the I.T. Systems or ITD Applications for the first time.

   iii.

Form III

5. All employees, who are made users of the Information Technology (I.T.) Systems or Income Tax Department (ITD) Applications, are to sign the “IT Security Practices
Undertaking Form III’ and submit the same to the Security Administrator, through their respective Supervisory Officer.

6. The employee’s signature will serve as an acknowledgement that they have read and agree to comply with the rules and regulations associated with the use of their User Id to access the I.T. Systems or ITD Applications of the Department to perform their assigned work-related activities. Failure to comply can result in loss of access privileges to I.T. Systems or ITD Applications and possible disciplinary action.

Supervisory officers

7. Supervisory Officers are to:
   i. Complete the User Id Request Form I & I.T. Systems or ITD Applications Access Authorisation Form II, and identify the employee’s privileges to access I.T. Systems or ITD Applications of the Department;
   
   ii. Determine and identify the specific access privileges to I.T. Systems or ITD Applications that employees require to perform their assigned work.
   
   iii. Write the active date on which the employee’s access privileges to I.T. Systems or ITD Applications are to become operational, the termination date on which the employee’s access privileges to I.T. Systems or ITD Applications are to be terminated or revoked (if known), and authorise the request by signing the form;
   
   iv. Advise immediately the Data Base Administrator of any change in the employee’s employment status (for example, termination of employment, transfer of employee, change in employee functions, suspension). Failure to do so can result in either exposing the client and other sensitive data to unauthorised access, or the premature deletion of employee access privileges to I.T. Systems or ITD Applications or User ID;
   
   v. Sign and forward the Form I & Form II to Systems Administrators / Data Base Administrators and Form III (if not already signed and submitted earlier) to the Security Administrator for action.

Systems administrators / Data base administrators

8. Systems Administrators / Data Base Administrators are to:
   i. Ensure that the selected employee User ID is unique (not assigned to any other employee on the various computer systems of the Department), and that they do not possess multiple User IDs;
   
   ii. Write the assigned User ID and initial password in the designated fields, and forward to the concerned Supervisory Officer for action;
iii. Retain copy 1 of the Form I, II & III for as permanent record in a guard file for monitoring purposes;

iv. Create and maintain for each employee a centralised record of all access privileges to I.T. Systems or ITD Applications (for example, profiles, applications, resources, external systems, etc.) to facilitate monitoring and maintenance;

v. Ensure that an employee’s access privileges to I.T. Systems or ITD Applications are revoked from any I.T. Systems or ITD Applications they have access to when notified by his or her respective Supervisory Officer at the following instances:

a. when their work-related functions no longer warrant such access privileges to I.T. Systems or ITD Applications;

b. when terminating their employment with the Department; and

c. when being transferred to another office. Arrangements are to be made between the local field office and the Computer Centre to ensure that the employee access privileges to I.T. Systems or ITD Applications are revoked prior to the User ID being transferred to the new work location.

d. Suspension

Inquiries

9. Inquiries regarding this procedure should be addressed to the:

i. Security Administrator of the respective Computer Centre

ii. Directorate of Income-tax (Systems)
ARA Centre, Ground Floor,
E-2 Jhandewalan Extension,
New Delhi - 110 055.
Telephone : 91 - 011 - 367 6480
Fax : 91 - 011 - 753 7339


Chapter - 12

VIGILANCE

1. Introduction

1.1 Literally, the word ‘vigilance’ means nothing more than “alertness” or “watchfulness”. In the context in which this word is used in bureaucratic parlance, however, it has necessarily to be construed as “watchfulness” or “alertness” against deviant or unacceptable conduct or practice.

1.2 It follows that the purpose of vigilance is not to create a fear psychosis in an organisation, demotivate its officials or stifle decision making. The performance of vigilance functions would become dysfunctional if it has this effect. On the other hand, if such functions are performed with sensitivity, they might have the opposite effect of promoting probity and enhancing managerial efficiency and effectiveness at all levels. Vigilance mechanisms would then act as deterrent to misconduct and help officials to achieve results within the framework of their rules, regulations and norms. All this is only possible, however, if vigilance is regarded as an integral part of management.

2. Vigilance Organisation

2.1 Central Vigilance Commission

2.1.1 The Central Vigilance Commission was set up by the Government of India in Feb. 1964 on the recommendation of the Santhanam Commission under the Ministry of Home Affairs Resolution No.27/4/64-AVD dated 11th Feb. 1964.

2.1.2 In any case where it appears after a preliminary inquiry, that a public servant either acted or abstained from acting, from an improper or corrupt motive, the Commission advises the disciplinary authority on the action to be taken against the public servant concerned.

2.1.3 The jurisdiction of the Central Vigilance Commission is co-terminus with the executive power of the Union. It extends to all employees of the Central Government. Out of practical considerations, however, currently, the Commission ordinarily advises on cases pertaining to gazetted officers at two stages: once, after the completion of the preliminary enquiry (1st stage advice) and secondly, once again after the disciplinary enquiry is complete (2nd stage advice).

2.2 Director General of Income Tax (Vig) and Chief Vigilance Officer, CBDT

2.2.1 The Vigilance set-up of the Income Tax Department is headed by the Director General of Income Tax (Vigilance). He is also the Chief Vigilance Officer of the organisation. He is responsible for taking the initial decision on complaints against Group-A officers. He is also required to maintain an up to date record of such complaints and their latest status, through the prescribed registers, for submission of quarterly reports to the CVC, DOP&T etc.. All the complaints against Group-A officers are, therefore, required to be forwarded to him for registration in the CVO’s register as well as for further necessary action.

2.2.2 As CVO, he is required to examine and comment on all proposals where a reference to the CVC is required to be made. Apart from the officers posted in his headquarters, who assist
him in initial processing of complaints and post disciplinary proceeding cases of Group-A officers, four regional Directorates of Income Tax (Vigilance) assist him in conduct of preliminary verifications or investigations. He makes all vigilance related references to CBDT, CVC, DOPT, UPSC etc.. All such references should, therefore, be sent to him through the concerned DIT(Vig.).

2.2.3 Four Directorates of Income Tax (Vigilance) assist him in the handling of vigilance matters pertaining to their respective regional jurisdictions. The designation, headquarters and jurisdiction of these four Directorates are as under:-

<table>
<thead>
<tr>
<th>Designation</th>
<th>Headquarters</th>
<th>Jurisdiction</th>
</tr>
</thead>
<tbody>
<tr>
<td>DIT(Vig), North</td>
<td>Delhi</td>
<td>Delhi, NWR, Rajasthan, Kanpur and Lucknow</td>
</tr>
<tr>
<td>DIT(Vig), West</td>
<td>Mumbai</td>
<td>Mumbai, Maharashtra, Gujarat and MP</td>
</tr>
<tr>
<td>DIT(Vig), East</td>
<td>Kolkata</td>
<td>West Bengal, Orissa, NER, Bihar</td>
</tr>
<tr>
<td>DIT(Vig), South</td>
<td>Chennai</td>
<td>Tamil Nadu, Karnataka, AP, Kerala</td>
</tr>
</tbody>
</table>

2.2.4 These Directorate process complaints against Group 'B' officers and also conduct preliminary verifications and investigations in respect of both Group-A and Group 'B' officers.

2.3 Cadre controlling Chief Commissioners of Income Tax

2.3.1 After restructuring, the cadre controlling CCIT alone has vigilance section under him. This is headed by an Addl./Jt.CIT level officers. This section assists the cadre controlling CCIT in the exercise of his vigilance functions, which are as follows:

i. Processing of complaints: This section ensures that all the complaints against officers and staff posted in the region are forwarded to the supervisory officers concerned. While complaints against Group-A and Group 'B' officers will be forwarded to the DIT(Vig), the complaints against NGOs will be processed by this section. Wherever considered necessary, the preliminary verification/investigation will either be conducted by some officer posted in the section or on request by DIT(Vig.)/DGIT(Vig.) from an officer posted in the field.

ii. Vigilance Inspections: The Addl./JCIT(Vig.) and DCIT(Vig.) will conduct Vigilance Inspection in 4 to 6 cases every year. These cases will be selected in consultation with the DIT(Vig). Cases of those officers whose names are included in the “Agreed List” have to be taken up for vigilance inspection.

iii. Disciplinary Proceedings: After getting the complaints against NGOs investigated, this section will ensure that disciplinary proceedings are initiated in appropriate cases. The section will vet charge sheet before this is issued by the disciplinary authority. It will also provide all necessary assistance to the disciplinary authority in finalising disciplinary proceedings expeditiously. In cases where the officials have retired during the pendency of such a proceeding, on conclusion of the proceeding, it will send a report proposing a cut in pension to the concerned
DIT(Vig) for obtaining orders of the President, as only he can pass orders, withholding or withdrawing the pension.

iv. **Action in respect of cases investigated by the CBI:** This section will keep a record of the cases where the CBI is conducting a preliminary enquiry (PE) or has registered a regular case (RC) for investigation. On receipt of the investigation report (also called SP’s report) this section will ensure CBI’s report is processed expeditiously. Wherever the competent authority is of the view that recommendations of the CBI are not acceptable, a report will be sent to the DIT(Vig) for consulting CVC.

v. This section will also maintain all the three CVOs registers in respect of non-gazetted officials and will submit quarterly reports to the concerned DIT(Vig).)

### 2.4 Disciplinary authorities and appellate authorities

#### 2.4.1 According to the CCS(CCA) Rules the President may impose any of the penalties specified in Rule 11. These penalties may also be imposed by the Appointing Authority or by an authority specified in the schedule or empowered in this behalf by a general or special order of the President. Part-II of the schedule specifies that for Income-tax Services Group 'B', the Commissioner of Income-tax/Director of Income-tax is the Appointing Authority. He is, thus, the competent authority to impose any of the penalties mentioned in Rule-11. The erstwhile Assistant Commissioner of Income-tax (now designated as Additional/Joint CIT) can impose a penalty of censure. Part-III of the schedule stipulates that for Group 'C' posts in a non-secretariat office other than posts in respect of which a specific provision has been made by a general or a special order of the President, the Head of Office will be the Appointing Authority and will be competent to impose all the penalties. If such Head of Office is subordinate to a Head of Department, such Head of Dept. will be the Appellate Authority. If the Head of the Office is himself the Head of Dept. or is not subordinate to any other Head of Department, the Secretary in the Ministry or Dept. will be the Appellate Authority.

#### 2.4.2 Notification No. SR 0612 dated 28.02.1957 issued by Ministry of Finance, Dept. of Revenue specifies various Appointing Authorities, Authorities competent to impose a penalty and Appellate Authorities for various posts in the Income Tax Dept. This notification was last amended vide notification dated 5th Oct. 1988.

#### 2.4.3 Rule 24 of the CCS(CCA) Rule provides that a Govt. servant may prefer an appeal against all or any of the order specified in Rule 23.

#### 2.4.4 The notification issued in this regard has prescribed the Appellate Authorities for Group 'C' and Group-D employee. The President is the Appellate Authority for Group 'B' officers, as in their case, the CIT/DIT is the appointing authority as well as the Disciplinary Authority.

### 3. What is a vigilance angle

#### 3.1 The Chief Vigilance Officers (CVOs) have been authorised to decide upon the existence of a vigilance angle in a particular case, at the time of registration of the complaint. Once a complaint has been registered as a vigilance case, it will have to be treated as such till its conclusion, irrespective of the outcome of the investigation. Although formulation of a precise definition is not possible, generally such an angle could be perceptible in cases characterised by:
i. commission of criminal offences like demand and acceptance of illegal gratification, possession of disproportionate assets, forgery, cheating, abuse of official position with a view to obtaining pecuniary advantage for self or for any other person; or

ii. irregularities reflecting adversely on the integrity of the public servant; or

iii. lapses involving any of the following:

b. gross negligence;

c. recklessness;

d. failure to report to competent authorities, exercise of discretion/powers without or in excess of powers/jurisdiction;

e. cause of undue loss or a concomitant gain to an individual or a set of individuals/a party or parties; and

f. flagrant violation of systems and procedures.

4. Conduct Rules

4.1 The CCS (Conduct) Rule 3 provides that every Govt. servant shall at all times

i. maintain absolute integrity;

ii. maintain devotion to duty; and

iii. do nothing which is unbecoming of a Govt. Servant.

4.2 The Rule-3(2) provides that every govt. servant holding a supervisory post shall take all possible step to ensure the integrity and devotion to duty of all govt. servants for the time being under his control and authority. Thus proceedings against supervisory officers can also be initiated for not ensuring integrity and devotion to duty by his subordinate.

4.3 The CCS(Conduct) Rules also specify as to how a govt. servant should conduct himself. Any violation of these rules can be construed as misconduct calling for initiation of disciplinary proceedings.

4.4 The CCS(CCA) Rules provide as to how the disciplinary proceedings are to be conducted.

5. Processing of complaints

5.1 Action on complaints

5.1.1 Information about corruption, malpractices or misconduct on the part of public servants may come to notice through various sources, such as,

i. complaints received directly from the public or through the administrative Ministry, CBI and the CVC;

ii. departmental inspection reports, audit objections, proposals u/s 263 of IT Act and stock verification surveys;

iii. scrutiny of property returns and the transactions reported by the concerned employee under the CCS(Conduct) Rules;
iv. reports of parliamentary committees, etc.. Information received verbally should be reduced to writing and dealt with similarly.

5.1.2 A complaint involving a Group-A officer, alone or with others, received by field formation may be forwarded to the DGIT(V)/CVO. Similarly a complaint involving a Group 'B' officer, alone or with others, may be forwarded to the concerned DIT(Vig). Complaints against Group 'C' and Group ‘D’ officials may be forwarded to the Vigilance Section of the Cadre Controlling CCIT. These authorities, in the first instance, would decide whether the information involves a vigilance angle or not. If so, they would register that as a complaint in the Vigilance Complaint Register and process the matter further to decide whether the allegations are general or vague and thus deserve to be filed. If the matter requires further investigation they would also decide as to whether the investigation into the allegations should be entrusted to the CBI or taken up departmentally. Every supervisory officer who receives a complaint against his subordinate is expected to give his comments on the allegations as well as recommendations for further action while forwarding the complaint to the appropriate authority through proper channel. However, they should not start making enquiries, unless asked for by the appropriate authority.

5.1.3 The cases of Group A and B officers and NGOs may, with the approval of the Chairman, CBDT, the CVO and the CCIT respectively, be entrusted to the CBI, if the allegations:-

i. are criminal in nature (e.g. charges involving bribery, corruption, forgery, criminal breach of trust, possession of assets disproportionate to known sources of income, cheating etc..); or
ii. require inquiries to be made from non-official persons; or
iii. involve examination of private records; or
iv. need expert police investigation for arriving at a conclusion; or
v. need investigation abroad.

5.2 Investigation of complaints by departmental vigilance agency

5.2.1 Anonymous/Pseudonymous complaints : The CVC under para 3(v) of the DOPT Resolution No.371/20/99-AVD.III dated 4th April, 1999 has ordered that ordinarily no action should be taken on any anonymous or pseudonymous complaints. They should in the normal course be filed. ( No.3(v)/99/d dated 29th June, 1999). If, however, an enquiry is considered absolutely necessary, it should be carried out duly with the prior approval of the CVC.

5.2.2 Other complaints : After it has been decided that the allegation contained in a complaint should be looked into departmentally, the concerned authority, i.e. DGIT(Vig), DIT(Vig) or the Vigilance Section of CCIT in respect of cases of Group-A, Group 'B' and NGOs respectively, should proceed to make a preliminary enquiry or investigation. The DGIT(Vig) may conduct the preliminary enquiry himself or entrust it to one of the DsIT(Vig). He may also suggest to the CCIT to entrust the investigation to any other officer considered suitable for the purpose in the particular circumstances. The purpose of such an enquiry is to determine whether, prima-facie, there is some substance in the allegations.

5.2.3 The preliminary enquiry may be made in several ways depending upon the nature of allegations and the judgment of the investigating officer :-
a. If the allegation contain information, which can be verified from documents, files or other departmental records, the investigating officer should, without loss of time, secure such records for personal inspection. If any paper is found to contain evidence supporting the allegations, it should be taken over by him for retention in his personal custody to guard against the possibility of the available evidence being tampered with later on. If the papers in question are required for any current action, it may be considered whether the purpose would be served by substituting authenticated copies of the relevant portions of the record, the originals being retained by the investigating officer in his custody. If that is not feasible, the officer requiring the documents or papers in question for current action should be made responsible for their safe custody after retaining authenticated copies for the purpose of enquiry.

b. In cases where the alleged facts are likely to be known to other employees of the department, the investigating officer should interrogate them orally or ask for their written statement. In case of oral interrogation a full record of interrogation may be kept and the person interrogated may be asked to sign as a token of his confirmation of his statement.

c. Wherever necessary, important facts disclosed during oral interrogation or in written statements should be sought to be corroborated.

d. If it is necessary to make enquiries from the employees of any other government department or organisation or Bank, the investigating officer should seek the assistance of the CVO/nodal authority concerned for providing the necessary facilities.

5.2.4 During the course of preliminary enquiry, the concerned employee may as a fundamental administrative requirement also be given an opportunity to tender his version of the facts so as to find out if he has any plausible explanation. There is, however, no question of making available to him any document at this stage. Such an opportunity need not be given in cases in which a decision to institute department proceedings is to be taken without any loss of time, e.g. in cases in which the public servant is due to superannuate soon and it is necessary to issue the charge-sheet to him before his retirement.

5.2.5 After the preliminary enquiry has been completed, the investigating officer should prepare a self-contained report, containing inter alia the material to controvert the defence, and his own recommendations.

5.2.6 Where a case involves both criminal misconduct as well as flagrant violation of systems and procedures of the organisation, further investigation into the former should be left to the CBI. The Department concerned however may simultaneously consider the latter and initiate appropriate disciplinary proceedings, in accordance with the prescribed procedure, if required. The CVO and the DIG concerned of the CBI should coordinate their efforts to ensure that violation of rules, regulations and departmental norms which are best covered under RDA are left to the disciplinary authority to deal with, the CBI, on the other hand, should focus their investigation on the criminal aspect of the case.

5.3 Investigation report

5.3.1 The Investigation Officer (IO) should indicate the allegations contained in the complaint in the first paragraph of his report. The next paragraph should contain the gist of the investigation carried out by him as well as documentary and oral evidence that he has relied upon. The IO should then detail the procedure and guidelines which the Suspected Public
Servant (SPS) was required to follow/comply with. After reporting the SPS’s explanation, the same along with evidence on record should be discussed and assessed by the IO. Finally, he should give his findings in the last paragraph of the report clearly bringing out the accountabilities of the officials. Relevant documents and statements of the witnesses and the SPS recorded during the investigation should accompany the investigation report.

5.3.2 The report of the IO should thus be comprehensive, and completely documented so as to enable the CVO and DA to form an opinion whether any disciplinary or any other action is called for or not.

5.3.3 The report in case of Group A or Group B officer, if prepared by a field officer, should be forwarded to the concerned DIT(Vig). The DIT(Vig.) should make his own evaluation of the actions of various officials with reference to the nature of their duties. He should assess the gap between what the official at different levels of the decision-making hierarchy actually did and what they were required to do in accordance with manuals/guidelines/circulars/instructions/orders. He may follow the following criteria for the purpose and highlight in his reports if the answer to any of the following questions is in the affirmative :-

a. Can malafides be inferred or presumed from the actions of any of the concerned officials?
b. Could any of the officials be said to have engaged in a misconduct or misdemeanour?
c. Was the conduct of any of the officials reflective of lack of integrity?
d. Did the official(s) act in excess of their delegated powers/jurisdiction and failed to report the same to the competent authority?
e. Did they or any of them show any gross neglect of their official functions?
f. Is their any material to indicate that any of them acted recklessly?
g. Has the impugned decision caused any undue loss to the organisation?
h. Has any person/party or a set of persons/parties either within the organisation or outside it been caused any undue benefit?
i. Have the norms or systems and procedures of the organisation been flagrantly violated?

5.3.4 After analysing the Investigation Report, the DIT(V) will forward the same to the DGIT(V) or concerned DA alongwith his recommendations for further necessary action.

5.3.5 Such examination in cases of NGOs will be made by the Vigilance Section of the CCIT.

5.4 Action on investigation report

5.4.1 The DGIT(Vig) or the disciplinary authority would consider the investigation report and the recommendations of the DIT(V)/Vigilance Section of the CCIT and decide, on the basis of the facts disclosed in the preliminary enquiry, whether the complaint should be dropped or warning/caution etc.. administered or regular departmental proceedings launched. The test to be applied at this juncture relates to whether a prima-facie case has been built up on the basis of the evidence collected during the course of a preliminary enquiry. Generally, if any of the criteria indicated above is satisfied, a prima-facie case for instituting regular departmental proceedings
could be said to exist. If on the other hand the evidence on record falls short of establishing such a prima facie case, the disciplinary authority may either close the matter, or may take recourse to other forms of disapproval, such as reprimanding the concerned employee, issuing him an advisory memo or warning, or communicating the Government’s displeasure etc., as per rules. While taking such a decision, the disciplinary authority should bear in mind that a departmental proceeding is not a criminal trial, and that the standard of proof required is based on the principle of ‘preponderance of probabilities’ rather than ‘proof beyond reasonable doubt’.

5.4.2 In the case of Group-A and Group ‘B’ officers the Commission’s advice would be required and any decision of the disciplinary authority at this juncture may be treated as “tentative”. Such a reference would be required to be made even in respect of an officer/staff who are not within the Commission’s jurisdiction if they are involved along with other officers who are within the jurisdiction of the Commission, as the case would then become composite and fall within the Commission’s jurisdiction. The matter is to be referred to the Commission, through the CVO, for its advice. However, if an administrative authority investigates into an anonymous or pseudonymous complaint under the impression that it is a genuine signed complaint, or for any other reason, the Commission need not be consulted if it is found that the allegations are without any substance. Further action in the matter should be taken on receipt of the Commission’s advice, wherever the same has been sought. Certain types of vigilance cases where it is desirable to initiate major penalty proceedings have been mentioned in para 11.4 of Chapter X of the Vigilance Manual (Vol.I) by way of illustrative guidelines. These are mentioned below:-

i. Cases in which there is a reasonable ground to believe that a penal offence has been committed by a Government Servant but the evidence forthcoming is not sufficient for prosecution in a Court of law. Falsification of government records.

ii. Cases involving any substantive lapse such as gross or willful negligence, recklessness, exercise of discretion without or in excess of power/jurisdiction, causing undue loss to the organization or a concomitant gain to an individual and flagrant violation of systems and procedures. (as amended by CVC’s letter dated 29-11-1999).

iii. Misuse of official position or power for personal gain.

iv. Disclosure of secret or confidential information even though it does not fall strictly within the scope of Official Secrets Act.

v. False claims on the Government like TA claims, reimbursement claims etc..

5.4.3 Besides, lapses/irregularities would specifically depend upon the functions which the official was performing at the relevant time and the particular Section/Wing where he was working. However, misconduct, lack of devotion to duty or integrity, as the case may be, could be inferred illustratively in the following circumstances where the employee concerned:-

a. has not acted in accordance with rules and his recommendations are not in the public interest; or

b. has conducted himself in such a manner that his decisions or recommendations do not appear objective and transparent and seem to be calculated to promote improper gains for himself or for any one else; or

c. has acted in a manner to frustrate or undermine the policies of the organisation or decisions taken in the public interest by the department; or
d. seems to have complied with unauthorised and unlawful oral instructions of his seniors without bringing them to the notice of the Head of the department.
e. has exceeded his discretionary powers and his actions do not appear justifiable or to serve any organisational interests; or
f. has abused or misused his official position to obtain benefit for himself or for another; or
g. has not reflected intellectual honesty in his decisions and recommendations.

5.4.4 Both, court decisions as well as administrative instructions, have emphasised that there should not be an inordinate delay between the occurrence of the impugned events and the issue of the chargesheet. The current instructions of the Government are that the preliminary inquiry should be completed within three months.

6. Reference to CVC and reconsideration of its advice

6.1 Before a final decision to initiate disciplinary proceedings in respect of any gazetted officer is taken, it is necessary that the case is referred to the CVC for advice through the concerned DIT(Vig). In case the advice of the CVC is not found acceptable by the Disciplinary Authority, the matter is required to be referred back to the CVC for reconsideration of its advice.

6.2 There is an impression that reconsideration of Commission’s advice is to be sought only if the department proposes to take a more “lenient view” of the case than that recommended by the CVC. It is felt that if the Department proposes to take a severer action than that recommended by the CVC, consultation with Commission is not necessary. This is not true. In either case, regardless of whether the disciplinary authority proposes to take a more lenient or stricter view of the matter or a substantive criminal offence such as bribery, cheating, criminal breach of trust, conspiracy, forgery etc., consultation with CVC is necessary. However, the reference for such reconsideration of the Commission’s advice should be made only once.

7. Interaction with CBI

7.1 Preparation of Agreed List

Every year the Cadre Controlling Chief Commissioners of Income-tax are required to hold a coordination meeting with the CBI with regard to their regions. They could delegate this function to one of their CITs also. The purpose of such a meeting is to draw an Agreed List of gazetted officers whose activities are to be watched during the year. These lists are prepared on the basis of information available both with the Department and with the CBI. While the names of Group B officers are to be included with the concurrence of DGIT(Vig) /CVO, the names of Group A officers are to be included only with the approval of the Board. The concerned CCITs or CITs are required to prepare a tentative list on the basis of meetings held with the CBI and forward the same to the DGIT(Vig) for finalisation. In this regard the Board’s instruction number 1881 dated 13.2.1991, refers.

7.2 Assistance in other enquiry
7.2.1 Full cooperation and facilities should be extended to the CBI by all administrative authorities during the course of investigation of cases by them. The Inspector General, CBI and his staff are authorised to inspect all categories of officials records at all stages of investigation. The Head of the Department/Offices etc. will ensure that during investigation, whether preliminary or regular, the SP, CBI or his authorised representatives are given full cooperation and facilities to see all relevant records. Even before registration of a P.E. or RC, if the CBI wishes to check the veracity of information in their possession from the officials records, they may be allowed to see the records on receipt of a request from the SP, CBI.

7.2.2 The records required by the CBI should be made available to them ordinarily within fortnight and positively within a month from the date of receipt of the request. If for any special reason it is not possible to hand over the record within a month, the matter should be brought by the authority in possession of the records to the notice of the SP concerned pointing out the reasons why it is not possible to make available the records within the period specified. The matter should also be brought to the notice of the Chief Vigilance Officer of the Department for such further direction as he might like to give. The CBI should invariably be informed of the dates of superannuation of the accused officer immediately after receipt of the copy of the FIR, if he is due to retire within a year or so of the registration of the case.

8. Investigation by the CBI

8.1 Whenever a case is taken up for preliminary enquiry or a regular case is registered, the administrative authorities are informed. Cases of Group-A officers are to be dealt by the DGIT(Vig) and those of Group 'B' officers and NGOs by the concerned DIT(Vig) and the Vigilance Section of the CCIT respectively. The copies of Reports/FIR etc. received from CBI should be forwarded to the concerned authority who will open a file to monitor the progress and include these cases in the CVO’s register. The investigation reports as and when received will also be dealt with from these files by the concerned authority.

8.2 Unless there are any special reasons to the contrary, cases which are to be investigated by the Central Bureau of Investigation should be handed over to them at the earliest. Apart from other considerations, it is particularly desirable to do this so as to safeguard against the possibility of the suspect public servant tampering with or destroying incriminating evidence against him. No review should ordinarily be made of a case, once it has been registered by the CBI. If, however, there are special grounds for the review of a case, the CBI should invariably be associated with it. If any meeting is to be held in the department where a case under investigation by the CBI is to be discussed/reviewed, a representative of the CBI should always be invited.

8.3 In cases in which the information available appears to be authentic and definite so as to make out a clear cognisable offence or otherwise seems to have substance in it, the CBI may register a regular case (RC) straightaway under Section 154 of the Criminal Procedure Code.

8.4 On the other hand, if such information appears to require verification before formal investigation is taken up, a preliminary enquiry (PE) is first made. As soon as the preliminary enquiry reveals that there is substance in the allegation, a regular case may be registered for formal investigation.
8.5 As soon as a case is taken up for preliminary enquiry (PE) or a regular case (RC) is registered under Section 154, Criminal Procedure Code, a copy of the PE Registration Report/FIR will be sent by the CBI confidentially to the head of the department and/or administrative Ministry concerned and the Chief Vigilance Officer of the Ministry.

8.6 In respect of the cases involving Group-A and Group 'B' officers a copy of the PE/FIR will also be sent to the Secretary, Central Vigilance Commission.

8.7 The CBI will take into confidence the head of the department or office concerned before taking up any enquiry (PE or RC) or as soon as possible thereafter according to the circumstances of each case. This will also apply in case a search of the premises of an officer is required to be made.

8.8 If on completion of investigation, the CBI comes to the conclusion that sufficient evidence is forthcoming for launching criminal prosecution, then the final report of investigation in such cases shall be forwarded to the Central Vigilance Commission if sanction to prosecution is required under any law to be issued in the name of the President. In other cases the report will be accompanied by the draft sanction order in the prescribed form, and will give the rank and designation of the authority competent to dismiss the delinquent officer from service and the law or rules under which that authority is competent to do so.

8.9 In other cases in which evidence available is not sufficient for launching criminal prosecution, the CBI may come to the conclusion that:

i. The allegations are of a nature serious enough to justify regular departmental action being taken against the public servant concerned. The final report in such cases will be accompanied by (a) draft articles of charge prepared in the prescribed form, (b) a statement of imputations in support of each charge, and (c) lists of documents and witnesses relied upon to prove such charges and imputations; or

ii. While sufficient proof is not available to justify prosecution or regular departmental action, there is a reasonable suspicion about the honesty or integrity of the Government servant concerned, the final report in such cases will seek to bring to the notice of the disciplinary authority the nature of the irregularity or negligence for such administrative action as may be considered feasible or appropriate.

8.10 Reports of both types mentioned in paragraph 8.9 which pertain to gazetted officers and other Cat. ‘A’ officers will be forwarded by the CBI to the Central Vigilance Commission who will advise the disciplinary authority concerned regarding the course of further action to be taken. A copy of the report will be sent to the Ministry/Department/Office concerned also. The CBI report may also mention the date when the first information was lodged or preliminary enquiry was registered, as this may help in a proper assessment of the documentary evidence produced during the enquiry.

8.11 Investigation Reports pertaining to non-gazetted officers will be forwarded by the CBI direct to the disciplinary authority concerned. In such cases, no further departmental fact-finding enquiry should normally be necessary. However, if there are any points on which the disciplinary authority may desire to have additional information or clarification, the CBI may be requested to furnish the required information/clarification, if necessary, by making a further investigation.
8.12 Investigation in certain cases may reveal that sufficient evidence is available justifying prosecution as well as departmental action. In such cases, the current thinking favours launching both actions simultaneously. Violations of rules, regulations and norms are best dealt with through RDA, while offences committed with mens rea are covered by criminal prosecution. Whenever there is an unresolved difference of opinion between the CBI and the administrative authority concerned on this issue, in the first instance, the matter should be referred to the Central Vigilance Commission for advice.

8.13 There is no legal bar to the initiation of disciplinary action under the rules applicable to the delinquent public servant where criminal prosecution is already pending, and generally there should be no apprehension of the outcome of the one affecting the other, because the ingredients of misconduct/delinquency in criminal prosecution and departmental proceedings as well as the quantum of proof required in both cases are not identical. In criminal cases, the proof required for conviction has to be beyond reasonable doubt, whereas in departmental proceedings proof based on preponderance of probability is sufficient for holding the charges to have been proved. What might however affect the outcome of the subsequent proceedings may be the contradictions which the witnesses may make in their depositions in the said proceedings. It would, therefore, be necessary that all relevant matters be considered in each individual case while taking a decision on whether or not to start simultaneous departmental action.

9. Action on investigation reports received from CBI

9.1 On completion of their investigation, the CBI forwards a copy each of the SP’s report to the concerned DA and the CVO for further action. A copy of the SP’s report is also endorsed to the Commission in cases in which the Commission’s advice is necessary.

9.2 Procedure for sanction for prosecution

9.2.1 The CBI generally recommends prosecution in cases of bribery, corruption or other criminal misconduct; it also considers making a similar recommendation in cases involving a substantial loss to the Government or a public body. The Commission’s advice for prosecution, however, is required only in cases of Presidential appointees, i.e. Group-A officers. In such cases, the DGIT(Vig)/CVO is to furnish the department’s comments within a month of the receipt of the CBI report by the competent authority. In other cases, the competent authorities are to take their own decision as to whether sanction for prosecution should be granted or not. As directed by the Supreme Court, this matter should be processed expeditiously so as to ensure that the required sanction is issued within a period of three months of the receipt of the report. (the instructions issued by the Department of Personnel & Training vide O.M. No.142/10/97-AVD.I dated 14.1.1998 also refer). In case of difference of opinion between the CBI and the competent authority, the matter may be referred to the Commission for its advice, irrespective of the level of the official involved. Such references are to be made through the concerned DIT(Vig.).

9.3 Procedure for initiation of regular departmental action

9.3.1 In cases, where the CBI recommends RDA for major/minor penalty action or ‘such action as deemed fit’ against the officials, the Commission is to be consulted. The CVO is to ensure that the comments of the department on the CBI report are furnished to the Commission within one month of the receipt of the CBI’s investigation report, failing which the CVC will proceed to
examine the case and tender advice. While reports in cases of Group-A officers will be processed by the DGIT(Vig), such reports in cases of Group 'B' officers will be processed by the DIT(Vig), who will obtain the comments of the Disciplinary Authority before submitting the matter to the DGIT(Vig) for reference to the CVC. Further action in such cases may be taken as per the Commission’s advice. In other cases, the DA should take expeditious action to ensure that chargesheets, if necessary, are issued within two months of the receipt of the investigation report from the CBI. It would not be necessary for the CBI to follow up the matter in such cases after the disciplinary authority has initiated action for RDA against the concerned officials in accordance with their recommendations. However, in case of difference of opinion between the CBI and administrative authorities, the matter would be referred to the Commission for advice irrespective of the level of the official involved. The organisation would take further action in accordance therewith.

9.3.2 The law of the land permits prosecution as well as RDA to proceed simultaneously (Jang Bahadur Singh V/s Baijnath Tewari, 1969 SCR, 134).

9.3.3 Where the suspect officer is primarily accountable for conduct which legitimately lends itself to both criminal prosecution in a court of law as well as RDA, as a general rule, both should be launched simultaneously after consultation with the CBI or other investigating agencies charged with conducting the prosecution. Such simultaneous conduct of RDA and criminal prosecution should be resorted to especially if the prosecution case is not likely to be adversely affected by the simultaneous conduct of RDA. Keeping RDA in abeyance should be an exception rather than rule. Copies of all the relevant documents authenticated by the competent authority may be retained, for the purpose of RDA, before the original documents are sent to the Court. If the documents have already been sent to a Court of Law for the purpose of criminal proceedings, certified copies may be procured for the purpose of RDA. Care, however, should be taken to draft the chargesheet for the purpose of RDA in such a manner that it makes the suspect official accountable for violation of various provisions of CCS(Conduct) Rules without reference to criminal misconduct.

10. Major penalty proceedings

10.1 Certain important matters connected with the initiation and conduct of major penalty proceedings are discussed below.

10.2 Initiation of proceedings/issue of charge sheet

10.2.1 Once the disciplinary authority decides to initiate major penalty proceedings against an employee, on the basis of the Commission’s advice or otherwise, it should take immediate steps to issue the charge-sheet. The charge-sheet should be drafted with utmost accuracy and precision based on the facts gathered during the investigation (or otherwise) of the misconduct involved. It should be ensured that no relevant material and witnesses are left out and at the same time, no irrelevant material or witnesses are included.

10.2.2 The charge-sheet comprises of the memorandum, informing the concerned employees about initiation of proceedings against him and giving him an opportunity to admit or deny the charges) within a period not exceeding 15 days. The memorandum is to be signed by the disciplinary authority himself. In case, the disciplinary authority is the President, an officer, who
is authorised to authenticate the orders on behalf of the President, may sign the memorandum. The Memorandum should be supported by annexures, namely, (i) article(s) of charge, (ii) statement of imputations of misconduct or misbehaviour in support of each article of charge, (iii) list of documents and (iv) list of witnesses.

10.2.3 All relevant details supporting the charges should be separately indicated in the statement of imputations.

10.3 Examination of written statement of defence

10.3.1 If the charged employee admits all the charges unconditionally, the disciplinary authority shall record its finding on each charge. Where the advice of the Commission is required, the case may be referred to the Commission, along with the comments of the disciplinary authority, for second stage advice. In other cases, the disciplinary authority should proceed to pass a self-contained and reasoned speaking order of punishment, defining the scope of punishment to be imposed in clear terms, in accordance with the relevant rules.

10.3.2 The disciplinary authority has the inherent power to review and modify the articles of the charge, or drop some or all of the charges, after the receipt and examination of the written statement of defence. It is not bound to appoint an inquiring authority to inquire into such charges as are not admitted by the charged employee but about which the disciplinary authority is satisfied that these do not require to be proceeded with further. However, before the disciplinary authority exercises the aforesaid power, it may consult the CBI in cases arising out of the investigations conducted by them. The Commission should also be consulted where the disciplinary proceedings were initiated on its advice.

10.3.3 If the disciplinary authority finds that any or all the charges have not been admitted by the charged employee, or if he has not submitted the written statement of defence by the specified date, it may cause an inquiry to be made to inquire into the charges framed against the charged employee.

10.4 Appointment of inquiry officer and presenting officer

10.4.1 Under the disciplinary rules, the disciplinary authority may itself inquire, or appoint an inquiring authority/officer (IO) to inquire into such charges against the charged officer (CO) if the latter does not admit the same or has otherwise not submitted his defence statement within the specified time. It should, however, be ensured that the officer so appointed has no bias and had no occasion to express an opinion at any stage of the preliminary inquiry. The inquiring authority should also be directed to ensure submission of the report mandatorily within a period of six months of his appointment.

10.4.2 Generally, the Commission nominates one of the Commissioners for Departmental Inquiries (CDI), borne on its strength, for appointment as inquiring authority to inquire into the charges against such employees against whom it advises initiation of major penalty proceedings. However, because of its limited manpower resources, the Commission cannot nominate a CDI in each and every case in which it tenders advice. It therefore permits the appointment of a departmental inquiring authority in certain cases.
10.4.3 The disciplinary authority would also appoint an officer, called Presenting Officer (PO), to present the case on its behalf before the inquiring authority. Unlike in the past, it would not be necessary to nominate a CBI officer to act as PO in the cases investigated by them. The disciplinary authority will ensure that the Inquiry Officer and Presenting Officer are appointed simultaneously after the service of the charge-sheet on denial of charges by the Charged Officer. (Ref.CVC’s Directive No. 8(1)(g)/99 (2) dated 19.2.99).

10.5 Defence assistance

10.5.1 The charged employee has also a right to take assistance of a public servant, generally termed as Defence Assistant (DA) to help him in the presentation of his case in a departmental inquiry. The CO may not engage a legal practitioner to present the case on its behalf before the IO, unless the PO appointed by the disciplinary authority is also a legal practitioner, or the disciplinary authority, having regard to the circumstances of the case, so permits. However, if the case is being presented on behalf of the disciplinary authority, by a “Prosecuting Officer” of the CBI or by the Law Officer of the Department, such as a Legal Adviser etc., there would evidently be good and sufficient circumstances for the disciplinary authority to exercise his discretion in favour of the delinquent employee and allow him to be represented by a legal practitioner. Any exercise of discretion to the contrary in such cases is likely to be held by the court as arbitrary and prejudicial to the defence of the delinquent employee.

10.6 Oral inquiry

10.6.1 The Inquiry Officer should, in all cases, submit the report to the disciplinary authority, with extra copies, one each for the CO and the CBI, if the case had been investigated/presented by them. However, in cases in which a CDI of the Commission conducts the inquiry, he would also submit a copy of the report along with one copy each of the depositions and Daily Order Sheets to the Secretary of the Commission.

10.6.2 Along with the report, the Inquiry Officer should send to the disciplinary authority a folder containing the following :-

a. List of exhibits produced by the Presenting Officer.
b. List of exhibits produced by the Charged Officer.
c. List of prosecution witnesses.
d. List of defence witnesses.
e. A folder containing deposition of witnesses in the order in which they were examined.
f. A folder containing daily order-sheets.
g. A folder containing the written statement of defence.
h. Written briefs of both sides.
i. Correspondence Folders.

10.6.3 The IO must complete the inquiry proceedings and submit his report within a period of six months from the date of his appointment.

10.7 Examination of inquiry officer’s report
10.7.1 The IO’s report is intended to assist the disciplinary authority in coming to a conclusion about the guilt of the CO. The disciplinary authority has the inherent powers to disagree with the findings of the IO and come to its own conclusions on the basis of its own assessment of the evidence forming part of the inquiry. He may remit the case for further inquiry if he considers that there are grave lacunae or procedural defects which vitiate the inquiry or if some important witnesses were not examined. (K.R. Deb Vs. Collector of Central Excise, AIR 1971 S.C 1447). The fact that the inquiry has gone in favour of the CO or the evidence led in the inquiry has gaps, should not be a reason for remitting the case for further inquiry (Dwarka Chand Vs State of Rajasthan - AIR 1959 Raj. 38). In such a case, the disciplinary authority may disagree with the IO’s findings.

10.8 Second stage advice of the CVC

10.8.1 In respect of Group-A and Group ‘B’ cases the disciplinary authority will take a tentative decision regarding acceptance of the Inquiry Officer’s Report after examining the same. Thereafter the matter will be referred to the CVC for its second stage advice. In respect of Group A officers the reference to CVC will be made by the CVO directly while in the case of Group B officers the concerned DIT(Vig) will obtain the tentative decision of the disciplinary authority and thereafter forward the relevant papers to the DGIT(Vig) for making a reference to the CVC.

10.9 Furnishing a copy of IO’s report, alongwith reasons of disagreement, if any, to the charged officer for his comments.

10.9.1 In view of the Supreme Court’s judgment in Ramzan Khan’s case, if the disciplinary authority is different from the inquiring authority, and if the latter has held all or any of the charges against the CO as proved, the disciplinary authority should ask the CO for his representation, if any, within 15 days. In case the IO has held any or all the charges against the CO as “not proved”, and the disciplinary authority disagrees with the IO’s findings, he should communicate the reasons for his disagreement to the CO while asking for his representation. The disciplinary authority may take further action on the inquiry report on consideration of the CO’s representation or on the failure of the CO to submit the same within the specified time. The second stage advice of the CVC is also be forwarded to the CO for his representations, if any.

10.10 Tentative decision of the disciplinary authority

10.10.1 After taking into consideration the CO’s representation the disciplinary authority will take a decision on whether to punish him or not. In cases where consultation with UPSC is necessary, the decision so taken will be tentative. While actually imposing a punishment, the disciplinary authority should ensure that the same is commensurate with the gravity of the proven misconduct. He may also take into account at this stage the following other criteria :-

a. the extenuating circumstances, as they emerge from the inquiry; and
b. the track record of the charged officer.

c. the quantum of loss, suffered by the organisation or the concomitant benefit conferred on an individual party.

It should also be ensured that the punishment so imposed is not academic or ineffective; for example, there is no point in imposing a penalty of withholding of an increment, if the CO
has already been drawing pay at the maximum of the pay scale. Similarly, there is no point in imposing a penalty of withholding of promotion for a specified period if the officer is not due for promotion.

10.10.2 In cases where a Group B or Group C officer has retired during the pendency of disciplinary proceedings, the disciplinary authority is required to send a report to the President where a penalty of cut in pension is required to be levied. Such references will be made to the DGIT(Vig) through the concerned DIT(Vig).

10.11 Consultation with UPSC

10.11.1 In cases of Group A officers as well as retired officers of any grade, where a penalty under CCS(Pension) Rules is to be levied, reference to UPSC is mandatory. While making such proposals all the original documents along with the tentative decision of the disciplinary authority is required to be forwarded to UPSC. These references are to be made in a prescribed proforma which has to be signed by the Jt. Secretary (Admn) in the CBDT. Such references for the time being are being processed in the Directorate General of Income Tax (Vig). The necessary details such as service particulars and ACR Dossiers of the Officers are to be provided by the concerned Chief Commissioners.

10.12 Final decision of the disciplinary authority and issue of penalty order

10.12.1 After the receipt of the UPSC’s advice the matter is to be processed in the Directorate General of Income-tax (Vig) In the cases where the advice of the UPSC is not found acceptable, the matter is required to be referred back to that body for reconsideration. In cases where even the reconsidered advice of the UPSC is not acceptable or the advice of UPSC is not in agreement with the advice of the CVC, a reference is required to be made to the DOPT for resolving the matter. Such references are to be made with the approval of the Finance Minister. In cases where the advice of the UPSC is acceptable the matter is required to be put up to the disciplinary authority (i.e. the President) for taking a final decision on the quantum of punishment or exoneration, as the case may be. In cases where advice of UPSC is not acceptable the matter is again required to be put to the disciplinary authority (i.e. the President) for final decision after taking into account the views of the DOPT.

10.12.2 In cases relating to Group 'B' officers and NGOs, where consultation with UPSC is not required, the disciplinary authority, in exercise of his quasi-judicial powers, may issue an order imposing a major or a minor penalty on the CO; or exonerate him of the charges, if in his opinion, none of the charges has been proved or what has been proved, is non-actionable. The final order passed by the disciplinary authority should be a well-reasoned speaking order.

11. Minor penalty proceedings

11.1 The procedure for imposing a minor penalty is much simpler than that for imposing a major penalty. For the imposition of the former, the disciplinary authority is only required to serve a Memorandum on the concerned employee, enclosing therewith a statement of imputations of misconduct or misbehaviour and asking for a reply within a specified period, generally 10 days. On receipt of the written statement of defence, if the disciplinary authority is satisfied that the misconduct imputed to the CO has not been established, he may, through a
written order, drop the charges. On the other hand, if the disciplinary authority considers the CO guilty of the misconduct in question, he may impose one of the minor penalties. The disciplinary authority in his discretion, may also decide to conduct an inquiry following the same procedure as stipulated for the imposition of a major penalty, if in his opinion, holding of an inquiry is necessary to come to a definite conclusion about the guilt or innocence of the CO or if the employee requests for the same and such request is considered reasonable. Where the lapse is minor or procedural in nature and has not resulted in damage or loss to the organisation or any benefit to an individual/party, minor penalty proceedings may suffice.

11.2 In cases, where minor penalty proceedings were instituted against an employee on the advice of the Commission, the Commission need not be consulted at the second stage if the disciplinary authority, after considering the representation of the charged officer, proposes only to impose the same. But in cases where the disciplinary authority proposes to drop the charges, or an inquiry has been conducted, second stage consultation with the Commission is necessary.

11.3 The rest of the procedure for levy of a minor penalty - namely, consultation with the UPSC, issue of the final penalty order etc. is same as in the case of major penalty proceedings. (Paras 10.10 to 10.12 refer)

12. The following tables give the schedules of time limit for conducting investigation and departmental inquiries:

12.1 Schedule of time limits for conducting investigations and departmental inquiries:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Item</th>
<th>Time Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Decision as to whether the complaint involves a vigilance angle</td>
<td>One month from the date of receipt of the complaint.</td>
</tr>
<tr>
<td>2</td>
<td>Decision on complaint, whether to be filed or to be entrusted to CBI or to be taken up for investigation by departmental agency or to be sent to the concerned administrative authority for necessary action</td>
<td>-do-</td>
</tr>
<tr>
<td>3</td>
<td>Conducting investigation and submission of report</td>
<td>Three months.</td>
</tr>
<tr>
<td>4</td>
<td>Department’s comments on the CBI reports in cases requiring Commission’s advice</td>
<td>One month from the date of receipt of CBI’s report by the DA.</td>
</tr>
<tr>
<td>5</td>
<td>Referring departmental investigation reports to the Commission for advice</td>
<td>One month from the date of receipt of investigation report</td>
</tr>
<tr>
<td>6</td>
<td>Reconsideration of the</td>
<td>One month from the date of</td>
</tr>
<tr>
<td></td>
<td>Commission’s advice, if required</td>
<td>receipt of Commission’s advice</td>
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</tr>
</tbody>
</table>
| 7 | Issue of charge sheet, if required | (i) One month from the date of receipt of Commission’s advice  
(ii) Two months from the date of receipt of investigation report. |
| 8 | Time for submission of defence statement | Ordinarily ten days |
| 9 | Consideration of defence statement | 15 (Fifteen) days |
| 10 | Issue of final orders in minor penalty cases | Two months from the receipt of defence statement |
| 11 | Appointment of IO/PO in major penalty cases | Immediately after receipt and consideration of defence statements |
| 12 | Conducting departmental inquiry and submission of report | Six months from the date of appointment of IO/PO |
| 13 | Sending a copy of the IO’s report to the CO for his representation | (i) Within 15 days of receipt of IO’s report, if any, of the Articles of Charge has been held as proved.  
(ii) 15 days if all charges held as not proved. Reasons for disagreement with IO’s findings to be communicated. |
| 14 | Consideration of IO’s representation and forwarding IO’s report to the Commission for second stage advice | One month from the date of receipt of representation |
| 15 | Issuance of orders on the Inquiry report | (i) One month from the date of Commission advice  
(ii) Two months from the date of receipt of IO’s report if Commission’s advice was not required. |

12.2 However, if the misconduct is very serious or fraudulent in nature and may also result in the prosecution of the officer concerned, some of the time limits indicated above would need to
be modified. This would obviously be to ensure that the departmental inquiry is completed expeditiously within four months of its institution:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Item</th>
<th>Time Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Issue of charge sheet</td>
<td>15 days from the date of the Commission’s advice or one month from the date of receipt of Investigation report</td>
</tr>
<tr>
<td>2</td>
<td>Time for submission of Defence Statement</td>
<td>Ten Days</td>
</tr>
<tr>
<td>3</td>
<td>Consideration of defence statement</td>
<td>One week</td>
</tr>
<tr>
<td>4</td>
<td>Appointment of IO/PO in major penalty cases</td>
<td>Immediately after receipt of consideration of defence statement</td>
</tr>
<tr>
<td>5</td>
<td>Conduct of departmental inquiry and submission of report</td>
<td>Two months from the date of appointment of IO/PO</td>
</tr>
<tr>
<td>6</td>
<td>Sending of a Copy of the IO’s report to the CO for his representation</td>
<td>(i) Within one week of receipt of IO’s report if any article of charge has been held as ‘Proved’ (ii) 15 days if the charges are held as “Not proved” (Reasons for disagreement of IO’s findings to be communicated).</td>
</tr>
<tr>
<td>7</td>
<td>Consideration of CO’s representation and forwarding IO’s report to the Commission for forwarding second - stage advice</td>
<td>15 days from the date of receipt of representation</td>
</tr>
<tr>
<td>8</td>
<td>Issuance of orders on inquiry report</td>
<td>Within one month from the date of receipt of IO’s report</td>
</tr>
</tbody>
</table>

13. Appeal, revision and review

13.1 A government servant including a person who has ceased to be in government service, may an appeal against the order of the disciplinary authority, in case he is not satisfied with the decision of that authority. The appellate authorities are specified under the rules. Where no such authority is specified, such as in the case of Group B Officers, the appeal shall lie to the appointing authority, if the order appealed against is made by an authority subordinate to it. It will lie to the President where such order is made by any other authority. An appeal from a group
C or Group D official will lie to the authority to which the authority making the order appealed against is immediately subordinate.

13.2 If, after the appellate authority has decided the matter the government servant is still aggrieved, he may seek redressal through the revising authority. The power of revision is vested with the President, the Head of a Department, the relevant appellate authority or any other authority specified in this behalf. No time limit has been prescribed for revision, except in the case of the appellate authority, where the revised order has to be passed within six months of the date of the order proposed to be revised. This power can be invoked regardless of whether an appeal/revision petition has been submitted to such authority or not. No proceedings for revision should be commenced until after the expiry of the period of limitation of appeal or, the disposal of the appeal, where any such appeal has been preferred. An application for revision should be dealt with in the same manner as if it were an appeal under the Rules.

13.3 The President has power to review any order passed earlier, including an order passed in revision, when any new fact or material which has the effect of changing the nature of the case, comes to his notice.

13.4 If in appeal, revision or review, the appellate/revising/reviewing authority proposes to modify the original order of punishment, the Commission’s advice would not be necessary where such modification remains within the parameters of the Central Vigilance Commission’s original advice. For example, if on the Commission’s advice for imposition of a major penalty, the appellate, or reviewing authority proposes to modify the original penalty imposing such a penalty with another major penalty, the Commission’s advice at the appeal/review stage would not be necessary. On the other hand, in the instant case, if the modified penalty is not a major penalty, the Commission’s advice would be necessary.

13.5 Where the Commission has not advised a specific penalty, the CVO shall scrutinise the final orders passed by the disciplinary authority and ascertain whether the penalty is commensurate with the nature and gravity of the lapses. If the punishment imposed is inadequate or inappropriate, he may recommend a modification thereof to the reviewing authority. On satisfying himself that a case for review exists, the latter may thereafter, assume jurisdiction over the case as provided for under the rules.

14. Suspension

14.1 Provision under CCS(CCA) Rules

14.1.1 Suspension has been described as state of being temporarily debarred from a function or privilege; temporary deprivation of one’s office/position. It is an executive action whereby a Government servant is prevented from exercising the powers and discharging the duties of his office temporarily, pending final action being taken against him for acts of grave indiscipline, delinquency, misdemeanour etc..

When a Government servant may be suspended

14.1.2 A Government Servant may be placed under suspension under Rule 10(1) of the CCS(CCA) Rules when:
a. disciplinary proceedings are contemplated or pending against him; or
b. he is involved in a case in which a criminal offence is under investigation, inquiry or trial; or
c. in the opinion of the Competent Authority, he is engaged in activities prejudicial to the interests of the security of the state.

14.1.3 Suspension can be resorted to when, following a preliminary enquiry the Competent Authority is satisfied that a prima facie case has been made out for departmental proceedings. Framing of charges is not a condition precedent.

14.1.4 If proceedings have been initiated on a criminal charge but the government servant has not actually been detained in custody (he may have been released on bail), he may still be placed under suspension especially if the charge is connected with his official position or involves moral turpitude.

14.1.5 Public interest should be the guiding factor in deciding whether or not a government servant should be placed under suspension. If he is alleged to have indulged in acts of gross delinquency, moral turpitude, corruption, misuse of official powers, grave dereliction of duty etc., public interest will not be served by not suspending him.

14.1.6 However, utmost caution should be exercised while placing a government servant under suspension. The power should be exercised sparingly, for valid reasons only and not out of extraneous considerations. The possibility of transferring the government servant or sending him on leave may also be explored.

14.1.7 Guiding principles: Specifically, the government servant may be placed under suspension in the following circumstances:

i. where his continuance in office will prejudice investigation, trial or any enquiry (e.g. Apprehended tampering with witnesses or documents);
ii. where his continuance in office is likely to seriously subvert discipline in the Office in which he is working;
iii. where his continuance in office will be against the wider public interest, e.g. If there is a public scandal and it is considered necessary to place the Government servant under suspension to demonstrate the policy of the Government to deal with officers involved in such scandals, particularly corruption;
iv. where a preliminary enquiry reveals a prima facie case justifying criminal or departmental proceedings, which are likely to lead to his conviction and/or dismissal, removal or compulsory retirement from service; and
v. where he is suspected to have engaged himself in activities prejudicial to the interest of the security of the State.

14.1.8 Effect: Suspension is not a penalty but constitutes hardship for the Government Servant who is paid at reduced rates. It is also considered to be a stigma even if minor penalty is imposed and the Government Servant is reinstated. There is no reduction in rank and the Government Servant retains a lien on his permanent post. Article 311 of the Constitution is not applicable to an order of suspension. During the period of suspension the Government Servant continues to
be subject to the same discipline and penalties and the Conduct Rules continues to apply to him. He cannot supplement his subsistence allowance by engaging in any other employment, business etc.

14.1.9 Competent authority: Under Rule 10(1) of the CCS(CCA) Rules only the following authorities are competent to place a Government Servant under suspension:

a. The Appointing authority as defined in rule 2(a) of the CCS(CCA) Rules
b. Any Authority to which the Appointing Authority is subordinate.

c. The Disciplinary Authority i.e. The authority competent to impose any of the penalties mentioned in Rule 11 of the CCS(CCA) Rules.
d. Any other authority empowered in that behalf by the President by general or special order.

14.1.10 If an order of suspension is made by an authority lower than the Appointing Authority, such Authority should report to the Appointing Authority the circumstances in which the order was made.

14.1.11 Before passing an order of suspension the authority proposing to make the order should satisfy itself that it is competent to pass such an order.

14.1.12 In the case of government servants whose services are lent by one department to another, the borrowing authority can place him under suspension, but it must simultaneously inform the lending authority of the circumstances leading to the order of the suspension.

14.1.13 Deemed suspension: A government servant, under Rules 10(2),(3), (4) of the CCS(CCA) Rules, is deemed to have been placed under suspension:

i. If he is detained in custody for a period exceeding forty eight hours with effect from the date of detention.

ii. If he is convicted of an offence and is sentenced to a term of imprisonment exceeding forty eight hours, such period being computed from the commencement of imprisonment and including intermittent periods of imprisonment.

iii. Where a penalty of dismissal, removal or compulsory retirement is set aside in appeal or review and the case is remitted for further enquiry, in such circumstances, the order of suspension shall be deemed to have continued from the date of the original order of dismissal, removal or compulsory retirement.
iv. Where a penalty of dismissal, removal or compulsory retirement is set aside by an order of the Court and the Disciplinary Authority decides to hold further inquiry on the same allegations; in such circumstances the government servant shall be deemed to have been placed under suspension from the date of the original order of dismissal, removal or compulsory retirement.

14.1.14 When the CBI advise suspension: There are certain kinds of cases where the CBI will invariably advice that the officer should be placed under suspension. Suspension of Government servants in these cases would be fully justified:

a. In a trap case where the government servant has been apprehended while committing an act of corruption;

b. Where as a result of a search, he is found to be in possession of assets disproportionate to known sources of income and, prima facie a charge u/s 5 of the PC Act can be made out against him.

c. When a chargesheet accusing him of specific acts of corruption or moral turpitude has been filed in a criminal court.

d. Where after investigation by the CBI, a prima facie case is made out, for RDA for major penalty has been established and a chargesheet has been served on the government servant, alleging specific acts of corruption or gross misconduct involving moral turpitude.

14.1.15 Order of suspension: The government servant can be placed under suspension only by a specific order made in writing by the Competent Authority. He should not be placed under suspension by an oral order. In the case of deemed suspension, suspension takes effect automatically even without a formal order. Though the validity of the suspension is not affected by the non-issue of a specific order, it is desirable for purposes of administrative record to pass a formal order. Standard forms of orders of suspension are available and may be amplified/modified suitably to meet the requirements of each case.

14.1.16 Revoking of suspension: Under Rule 10(5) of the CCS(CCA) Rules, an order of suspension made or deemed to have been made, may, at any time, be revoked by the Competent Authority in the following circumstances;
A. Departmental Proceedings:-

i. If it is decided that no formal proceedings need be drawn up with a view to impose a penalty of dismissal, removal or compulsory retirement, or reduction in rank.

ii. Where the final order passed is other than dismissal, removal or compulsory retirement.

iii. Where the government servant is exonerated of the charges against him.

iv. Where in appeal or revision, the order is modified into one other than dismissal, removal or compulsory retirement and no further enquiry is considered necessary.

B. Criminal Offence :-

i. In arrest and detention cases, where it is decided not to proceed further against the government servant by filing a charge-sheet in the court.

ii. If appeal/revision against acquittal in a higher court fails.

iii. If acquitted in a trial court or if an appeal/revision in higher court against the conviction succeeds and it is not proposed to continue the suspension, even then departmental proceedings may be initiated against him.

14.1.17 Appeal against suspension : Though suspension is not a penalty, relief is available to the government servant by way of appeal under Rule 23 of the CCS (CCA) Rules. A government servant should, therefore, be informed of the reasons leading to his suspension. Where suspension is on the ground of “contemplated” disciplinary proceedings the reasons for suspension should be communicated to the government servant within three months from the date of his suspension. The time limit of forty five days for submission of appeal will count from the date on which the reasons for suspension are communicated to him.

14.1.18 Review of suspension : The public servant under suspension draws subsistence allowance, for doing no work, at the cost of exchequer. It is, therefore, desirable that suspension period should not be prolonged.

14.1.19 The disciplinary authority has the inherent power to review a case of suspension. It is also mandatory to do so periodically when the official concerned has already been served with a sheet under RDA or criminal prosecution against him has been launched. The purpose of such review would be to see :-
a. what steps can be taken to expedite the progress of the court trial/departmental proceedings; and
b. how the order can be revoked when its continuation would not be justified having regard to the circumstances of the case.

**14.1.20** The quarterly review of the subsistence allowance gives an opportunity to the competent authority to review not merely the quantum of subsistence allowance, but also the substantive question of suspension itself.

**14.2 Provision under Fundamental Rules**

**FR 53(1)**: A Government servant under suspension or deemed to have been placed under suspension by an order of the Appointing Authority shall be entitled to the subsistence allowance equal to half average pay or half pay and the D.A. admissible on such leave salary. If the suspension period exceeds three months, the authority which made the suspension order can vary the subsistence allowance for any subsequent period by an order, i.e. it may increase or decrease the subsistence allowance by a maximum of 50% of the subsistence allowance admissible during the first three months (increase will be effected if the suspension is prolonged for the reasons not attributable to the govt. servant and decrease would result in opposite circumstances). But, such reasons are to be recorded in writing.

**FR53(2)**: No payment under sub rule (1) shall be made unless the govt. servant has furnished a certificate that he is not engaged in any other employment, business or vocation.

**FR54**: Under this fundamental rule, the suspension period is to be regularised after the revocation of the suspension.
1. National training policy

1.1 The Ministry of Personnel, Public Grievances and Pensions has formulated a National Training Policy. This lays down guidelines for the training needs of the employees of various Ministries/Departments. The latter issue necessary orders for implementing the training policy, after taking into account their specific requirements, in respect of the employees falling within their jurisdiction.

1.2 The National Training Policy has recognised training as one of the effective and tested tools for performance enhancement, as well as for upgradation of knowledge and skills of personnel. Hence training is to be imparted to all rungs of the Civil Services starting from the lowest and cutting-edge level to the highest policy making level. For this purpose, the Civil Services are divided into the following three levels:-

i. Group ‘D’ services and lower stages of Group ‘C’ services
ii. Supervisory levels and the junior management/administrative levels (Higher stages of Group ‘C’, Group ‘B’ and lower stages of Group ‘A’)
iii. Group ‘A’ services comprising the middle and higher management/administrative levels.

Accordingly, all civil servants should receive induction training at the time of entry into service as well as in-service training at suitable intervals in their career.

2. Departmental training setup

2.1 Keeping in line with the National Training Policy, the organisational set up of the training in the Income-tax department is as follows:-

i. National Academy of Direct Taxes, Nagpur (NADT) - Induction courses for the IRS probationers along with other senior level and specialised courses.
ii. Direct Taxes Regional Training Institutes at Bangalore, Hazaribagh, Kolkata, Lucknow and Mumbai (DTRTIs) – Courses for participants at the level of Inspector upwards
iii. Ministerial Staff Training Units (MSTUs) functioning under the various DTRTIs – Courses for the Ministerial Staff and Group ‘D’ levels.

2.2 Training to the Departmental personnel is also imparted in the following fields:-

a. Computer Training – the DIT(Systems) organises training on computers and the use of departmental software. The job of imparting this training is undertaken by DIT (Systems) directly and is outsourced to other agencies. They, in turn, conduct the training sessions for the departmental personnel at various cities. In addition to this, NADT and RTIs also impart training on computers to departmental personnel.
b. Official Language – training courses on the use of Hindi in official work are conducted regularly by the Chief Commissioners in their respective regions. In addition, the Official Language Implementation Cell of the Ministry of Home Affairs also conducts long-term/part-time training programmes on Hindi typing and shorthand for stenographers of Central Government departments including the Income-tax department.

c. Specialised Courses – the Departmental personnel are also deputed to undergo training in specialised courses conducted by various other training organisations. These courses would cover fields as diverse as taxation and fiscal studies, management, administration, investigation and forensic science. In addition to the training conducted by the Department of Personnel and Training at various institutes situated all over the country, courses are also conducted under the CIDA and OECD programmes.

d. Foreign Training – the Government runs various schemes under which eligible officers are deputed for training abroad. Such training could be in the field of fiscal studies and/or allied disciplines, management, public administration etc. It could be conducted under the aegis of the International Monetary Fund, World Bank etc.

3. Training needs of different cadres

3.1 As the duties and responsibilities differ from cadre to cadre, based on task analyses of different cadres, necessary inputs are given by the training institutes. The courses are also designed in such a way that proper training could be imparted at different levels. For this purpose, the courses are divided in the following manner:

i. Basic courses – These courses are conducted for the benefit of the persons who are directly recruited to a particular post, and include sessions on the functioning of the department, taxation laws and other allied acts as well as administrative matters. The basic courses are:

a. Induction course for the IRS probationers – NADT
b. Induction course for Direct Recruit Inspectors – RTI
c. Induction course for Direct Recruit Ministerial Staff and Group D staff – MSTU
d. Induction course in Income tax for Data Entry Operators - MSTU

ii. Orientation courses – These courses are for participants who are promoted from one cadre to another, wherein the participants are sensitized to their new role and are given inputs for securing improved performance in the new job. The details of these courses are indicated below:

<table>
<thead>
<tr>
<th>Officers promoted from</th>
<th>Venue</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITOs to ACs</td>
<td>NADT</td>
</tr>
<tr>
<td>Inspectors to ITOs</td>
<td>RTI</td>
</tr>
<tr>
<td>Other cadres to Inspectors</td>
<td>RTI</td>
</tr>
<tr>
<td>OS to A.O</td>
<td>RTI</td>
</tr>
<tr>
<td>STA to O.S</td>
<td>MSTU</td>
</tr>
<tr>
<td>TA to STA</td>
<td>MSTU</td>
</tr>
<tr>
<td>LDC to TA</td>
<td>MSTU</td>
</tr>
<tr>
<td>Group D – Notice server</td>
<td>MSTU</td>
</tr>
<tr>
<td>Group D to LDC</td>
<td>MSTU</td>
</tr>
</tbody>
</table>
iii. **Refresher courses** – After having put in three to five years in a particular cadre, officials are called for a refresher course in which their knowledge of law and procedure is updated. New techniques being adopted both by the department and assesses are also discussed.

iv. **Specialized courses** – These courses deal with specific subjects depending upon the requirements of the field. They could be on fields as diverse as management studies or advanced aspects of direct tax laws relating to TDS, tax holidays, transfer pricing etc.,

v. **Information technology courses** – The NADT as well as the DTRTIs are equipped with Computer Labs for conducting courses on Information Technology. These courses include basic training on computers as well as departmental software packages

### 4. Training calendar

4.1 An annual conference of the trainers is held at the NADT in the beginning of the calendar year where matters related to training are discussed and the training calendar of NADT, DTRTIs as well as the MSTUs is finalised. This calendar is prepared based on the suggestions given by the field, feedback of earlier courses and the current action plan. The training calendar prepared by the NADT is circulated to all the Regions, while the calendar of the DTRTIs and MSTUs is circulated to the Regions/Region from which the participants are to be nominated.

4.2 The training calendar contains *inter alia* the following details:

i. courses to be held during the year

ii. period and duration of the courses

iii. eligibility criteria for the courses

### 5. Nominations

5.1 On receipt of the training calendar, the cadre controlling Chief Commissioners make the necessary nominations of the participants who are to attend different courses. Normally, the nominations are made at least a month in advance of the commencement of the course so that necessary arrangements are made to ensure that the work does not suffer and the nominee is relieved of his regular duties. It also helps the participants to make arrangements for their travel if the training is to be imparted at a place outside their headquarters.

5.2 Care should be taken at the stage of nominating the participants to ensure that only eligible persons get training. For example, in an orientation course, only newly promoted persons should be nominated. Similarly for a specialised course, the persons who are either working in the area or are likely to be appointed to a post where the training inputs could be made use of, should be nominated. As regards basic courses (for persons who are directly recruited to a cadre), and orientation course (for persons promoted from one cadre to another), it should be ensured that such training is imparted to the persons concerned within a year of their recruitment/promotion.

5.3 To facilitate nominations, a register should be maintained in the office of CCIT giving cadre-wise details of the departmental personnel to be trained as also the names of persons who should be nominated for specialized training depending upon suitability and requirements. This would ensure that the required training is imparted at the proper time.

5.4 As each batch of trainees consists of a limited number of persons, requests for cancellations should not be acceded to. If for any unavoidable reason, the nomination of a person is cancelled, a substitute should be nominated immediately, so that the batch is full. Any failure in this regard deprives a person the benefit of
training and is also a drain on governmental resources. For this reason, if after being nominated, a person abstains unauthorisedly from the training programme, strict action under the relevant rules should be taken against him.

5.5 The NADT has come out with a novel scheme of self nomination. Based on the training calendar circulated by the NADT, self nominations can be made for the various in-service courses by willing officers depending on their felt needs. The officers are required to get their felt needs vetted by their Controlling Officers before forwarding the self-nomination form to the Joint Director (P & R), NADT.

5.6 For training outside the Department, nominations are to be routed through the CCIT/CBDT based on the criteria indicated in the letters of the various training institutes calling for nominations. The information on the different training programmes conducted by these institutes are also available in the CBDT newsletter. Nominations for foreign training either under CIDA or any other scheme are made by the CBDT.

6. Conduct of courses

6.1 One of the faculty members functions as a Course Co-ordinator. The functions of the Course Co-ordinator, inter-alia, include:

i. drawing up the schedule of sessions
ii. fixing up the faculty including guest faculty
iii. Sending letters to the participants in which they are informed the details of the course as also any pre-training preparation required from them. The expectations of the participants from the course could also be obtained so that necessary modifications can be made to the schedule, if required.
iv. Liaisoning with the participants to ensure smooth functioning of the course
v. Obtaining feedback from participants at the end of the Course

6.2 The feedback reports are processed and suggestions for the improvement of the courses are taken note of. In case certain issues are raised which require clarifications, they are brought to the notice of the CBDT.
PUBLIC RELATIONS AND GRIEVANCE REDRESSAL MECHANISM

1. Projecting an “assessee friendly image”, and providing taxpayer services are now accepted as important functions of the department. The Citizens’ Charter, which was adopted by the department in November, 1998, prescribes that the officials of the department will help assessees by:-
   
a. being courteous and efficient  
b. informing them of their rights, duties, entitlements and obligations under the law.  
c. providing information, leaflets, forms etc. to them at information and facilitation counters.  
d. imparting knowledge to them with regard to procedures for legal remedies.

Some of the steps taken by the Department in this direction are discussed below:

2.1 **Grievance redressal mechanism**: The grievances of assessees can arise due to a number of reasons - delay in transfer of files, harassment during a search, a survey or assessment proceedings, discourteous behavior of officials, at the time of hearings etc. Grievance redressal is a major aspect of the department’s public relations exercise. The Department has created an elaborate grievance redressal machinery, to cater to this aspect. This machinery is created with the following objects:-

i. Prompt redressal of every public grievance;  
ii. Safeguarding the rights and dignity of a taxpayer in a democratic set-up;  
iii. Enforcing higher standards of accountability on officers and staff of the department by taking disciplinary action against erring persons in selected cases;  
iv. Gaining insight into the working of the system through the feedback received from the public with a view to effecting appropriate changes in the system;  
v. Acquiring better knowledge about officers and staff;  
vi. Using public grievance as an input for the functioning of the department’s vigilance machinery.

2.2 For this purpose, a hierarchy of Grievance Cells has been created in the Department, as under:-

a. Central Grievance Cell under the Chairman, Central Board of Direct Taxes;  
b. Regional Grievance Cells under the Chief Commissioners of/ Director Generals of Income-tax;  
c. Grievance Cell under the out station Commissioners of Income-tax.

2.2.1 **Central grievance cell**: This has the original function of attending to public grievances received directly by it. It also has supervisory function of overseeing the Regional and other Grievance Cells. The Regional Grievance Cell submits two-monthly reports to this Cell. Director (HQ), CBDT is generally responsible for the activities of the Central Grievance Cell.
2.2.2 **Regional grievance cell** : This has original jurisdiction of attending to the grievances relating to the jurisdictions of CITs, CITs(Central), DITs(Inv.) stationed at the headquarters of the respective CCITs/DGITs as also out-stationed CITs (Appeals). It supervises the functioning of the Grievance Cells functioning under out-stationed CITs/CITs (Central)/DIT (Inv.). It sends a consolidated two monthly report to the C.B.D.T., in respect of Grievances received by it and out-stationed Grievance Cell.

2.2.3 **Grievance cells under out station Commissioners /Director Generals of Income Tax** : These are located at different places, wherein the headquarters of CIT/CIT(Central)/DIT(Inv.) are located away from the headquarters of the Chief Commissioner/Director General of Income Tax. These Grievance Cells attend to public grievances, relating to assessee within the respective jurisdictions. They have to send a two-monthly report in the prescribed proforma, to the Regional Grievance Cell.

2.3 **The procedure prescribed for dealing with the grievance petition is as under**

2.3.1 Whenever a grievance petition is received by any office other than the Grievance Cell, the original petition has to be sent to the Grievance Cell concerned. The officer receiving the petition shall keep a copy of the same and immediately act on it. A compliance report has to be sent to the Grievance Cell through proper channel, on the basis of the action taken. The Grievance Cell in turn registers the grievance and allots a running number to it.

2.3.2 The Grievance Cells have to ensure that, all the grievances are redressed within a reasonable time by the field officers. Where it is not possible to help the assessee, he should be informed accordingly.

2.3.3 It is mandatory to send grievance petitions to the field officers, only through the respective CCITs/DGITs (Inv.). Similarly, reports are also received only through them. The object of this is, to ensure that the supervisory officers know about the working of the officers and staff functioning under them.

2.3.4 Where the assessee sends petition simultaneously to different hierarchical officers, the out station Grievance Cell or the Regional Grievance Cell, on getting information that the grievance is already registered in the Regional Grievance Cell or the Central Grievance Cell, may de-register such a grievance and make appropriate corrections while reporting.

2.3.5 While sending a grievance petition to a Commissioner/Officer for redressal, the officer should be asked to report compliance, within a specified time. Each grievance must be pursued till it is closed, so that every petition received, is ultimately disposed of.

2.3.6 The Commissioner/Chief Commissioner should analyses the areas where grievances are common and take systematic measures to prevent recurrence of such grievances. Further, action has to be taken against delinquent officials, in really bad cases.

Adequate publicity has also to be given regarding the existence of the above Grievance Cells.
2.4 Maintenance of registers and reports

2.4.1 A grievance register has to be maintained by every Grievance Cell and every Assessing Officer, in the proforma indicated in Annexure-I.

2.4.2 Every grievance should be segregated into various categories, as indicated in Annexure-II.

2.4.3 A bi-monthly report should be sent by the out station Grievance Cell to the Regional Grievance Cell, (for proforma see Annexure-II).

2.4.4 The bi-monthly report should reach the Regional Grievance Cell by second week of February, April, June, August, October and December of every year, in respect of all proceedings of previous two months. For example, the reports for the months of December and January should reach the Regional Grievance Cell by the second week of February.

3.1 ‘Samman’ scheme

3.1.1 As part of the public relations exercise and also to motivate taxpayers to comply with their statutory obligations, the department has recently started a ‘Samman’ scheme. The scheme functions as under:

3.1.2 The ‘Samman’ Scheme was introduced in 1998 “to demonstrate the society’s recognition of the honest tax payers’ important contribution to the nation’s cause”, as stated by the Finance Minister in his budget speech. The scheme envisages recognition of honest tax payers falling in each of the three categories, namely - business, profession and salary, at different levels.

3.1.3 As per this scheme, individual tax payers falling in each of the above three categories who declare higher income for any financial year will get Samman award at the national level, at the CCIT level, at the CIT level and at the level of every station where an Income-tax office exists.

3.1.4 The names of the awardees at the national level are be decided by the Board ; at regional level, by the CCIT concerned and at the CIT local levels, by the CIT concerned with the approval of his CCIT. The person who receives Samman in a particular year, will not be eligible for Samman at the same level for the next three years after the year of receipt. He may, however, be entitled for Samman at a higher level. The Board has also prescribed certain eligibility criterion for getting Samman.

3.2 The following persons are barred from getting Samman:

a. Persons against whom penalty for concealment of income has been imposed in any of the preceding five years and such penalty has not been cancelled by any appellate authority.

b. Persons who have been searched in last five years.
c. Persons against whom prosecution for any offence punishable under provisions of any direct tax enactment has been instituted during last 5 years.

d. Persons who have defaulted in timely submission of returns or payment of tax in any of the preceding five years.

e. Persons who have been granted waiver of interest or penalty by the Commissioner or the Settlement Commission during last 5 years.

f. Persons who have not obtained or duly applied for PAN.

g. Persons against whom:
   i. Prosecution for any offence punishable under any provisions of any Indirect tax enactments has been instituted during the last 5 years.
   ii. Prosecution for any offence punishable under Chapter IX or Chapter XVII of the Indian Penal Code (45 of 1960), the Foreign Exchange Regulation Act, 1973(46 of 1973), the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985), the Terrorists and Disruptive Activities (Prevention) Act, 1987 (28 of 1987), the Prevention of Corruption Act, 1988 (49 of 1988), or for the purpose of enforcement of any civil liability has been instituted during the last 5 years.
   iii. Such persons have been convicted of any such offence punishable under any such enactment.
   iv. In respect of such persons in respect of whom an order of detention has been made under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1924 and such order of detention has not been set aside by a court of competent jurisdiction during the last 5 years.
   v. Any such person has been notified u/s 3(2) of the Special Court (Tribunal or Offence Relating to Transaction in Securities) Act, 1992.

h. A person shall not be eligible for the same award for the next three years after the year of receipt. He may, however, be entitled to a higher award in those years.

3.3 Privileges provided to the ‘Samman’ awardees

   The ‘Samman’ awardees are eligible for the following privileges:-

   a. No scrutiny of the return for a period of three years;
   b. Granting of Income Tax Clearance Certificates for a period of three years;
   c. Prompt issuance of refunds on the filing of the return;
   d. Disposal of applications for rectification of mistakes/appeal effects etc., within 15 days of receipt of the same;
   e. Selection as taxpayers’ representative in Tax Advisory Committees at the level of administrative Commissioners.

4.1 ‘Sampark’ scheme: Under this scheme, various taxpayer services are to be provided using Information Technology. These include, availability of forms on the departmental website and a return preparation software for generation of returns of income through a simple question-answer session. The departmental web site is available with the domain name www.incometaxindia.gov.in. In this, taxpayers help information and forms are available. These include forms for the return of income and information relating to the bulk filing scheme called ‘Suvidha’.
5.1 **Regional Direct Taxes Advisory Committee**: With a view to increasing mutual understanding and cooperation between taxpayers and the Income-tax department and enhancing the public image of the department, the scheme of constituting a “Regional Direct Taxes Advisory Committee”, has been formulated by the Government of India. The functions of the committee, as stated in the Board’s letter from F. No. 146/26/98-ITCC, dated 17th March, 1999, are as under:

i. The Committee would be an advisory body and would deal with matters relating to income-tax, wealth tax, estate duty, gift tax and expenditure tax.

ii. The Committee would discuss measures for developing and encouraging mutual understanding and co-operation between taxpayers and the Income-tax department and removing administrative and procedural difficulties of a general nature.

iii. The Committee would be concerned with the problems of regional interest only.

iv. It shall not discuss individual cases, nor shall it discuss matters relating to taxation policy of the Government.

v. The term of members of the Committee would be for two years. The Committee would meet twice a year - in April and in October. Copies of the Agenda and Minutes of the Meeting may be sent to the Board for information.

5.2 Each RDTAC would include a representative from each of the following categories. Its composition would be as under:-

i. Chairman - CCIT/Commissioner of Income-tax.

ii. M.P. Of the State/Region.

iii. Lawyer dealing with the income-tax matters.

iv. Chartered Accountant.

v. Representative of Trade.

vi. Representative of Industry.

vii. Representative of the State Government.

viii. University Professor/College Principal.

The proposals for nominations are sent by the Chief Commissioners to the Board.

6. **Interactive Voice Response System (IVRS)**

6.1 The IVRS is a facility for providing pre-recorded replies on telephone in respect of frequently asked questions through dedicated telephone lines. The facility has been initially set up at Delhi, Mumbai, Chennai and Kolkata. A dedicated telephone No. 1956 has been blocked throughout the country for use by Income Tax Department for IVRS facility. The facility is available in Hindi, English and one regional language. The scheme contains seven sections relating to various types of queries on computation of taxable income under different heads, deductions and exemptions, tax rates, procedures, various forms, important dates, PAN etc. Simple questions, which are generally raised by taxpayers in aspect of these areas and their replies, have been provided in the form of pre-recorded text. The pre-recorded message offers various options available under the menu and its sub-menus and invites the caller to press a particular number depending upon the query that he wishes to pose. The system also has a facility of providing written reply through fax in case the caller is speaking from fax phone. The
text is updated after the passing of the relevant Finance Act. The system takes care of routine queries and keeps a record of the number of persons accessing it and the statistics relating to various queries made by the callers.
Annexure-I

GRIEVANCE REGISTER

Name of the Grievance Cell :              Month : ___________________

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name with address</th>
<th>Nature of Grievance</th>
<th>Code No.</th>
<th>Grievance</th>
<th>Date on which the Grievance was redressed</th>
<th>Time taken in disposal</th>
<th>Nature of disposal</th>
<th>Action taken against the officer/staff in really bad case. If it is not necessary to take action, state this no action need taken</th>
</tr>
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</table>

|        | Filed on          | Conveyed to the DG /CC/ CIT/ DIT (Inv.) | Accepted in full | Accepted partly | Rejected | |
|--------|-------------------|----------------------------------------|-----------------|----------------|----------| |
| 1      |                   |                                        |                 |                |          | |

Note : Please arrange the grievances code-wise at different pages of the register so that at the end of the month the statistical data can be easily compiled.
# Annexure-II

## PUBLIC GRIEVANCE - TWO-MONTHLY REPORT

Name of the Grievance Cell:
Report for the months:

<table>
<thead>
<tr>
<th>Nature of end of the Grievance period</th>
<th>Code</th>
<th>No. at the beginning</th>
<th>Filed during</th>
<th>Disposal during</th>
<th>No. Of cases out of the cases disposed</th>
<th>Action taken in action</th>
<th>Nature of really bad taken</th>
<th>Balance at the end of the period</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

More than 3 months

- Acceped
- Partly Acceped
- Rejeceted
- Officers & staff

Less
Between

1. Delay in grant of 01
2. Delay in rectifications or adjustment of pre-paid taxes 02

3. Delay in giving appeal effect 03

4. Delay in grant of tax clearance 04

5. Delay in grant of Exemption Certificate/No Objection Certificate 05

6. Delay in transfer of File 06

7. Loss of documents already furnished 07

8. Non-return of seized papers/documents/valuables 08
<p>| | | | | | | | | |</p>
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<td>9.</td>
<td>Harassment during search</td>
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<td>Harassment during survey</td>
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<td>11.</td>
<td>Harassment during assts.</td>
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<td>12.</td>
<td>General harassment</td>
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<td>13.</td>
<td>Discourteous behaviour</td>
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<td>Complaint against CAs &amp; Advocates</td>
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<td>15.</td>
<td>Complaints relating to administrative functioning such as delay caused on a/c. of shortage of service stamps, apathetic attitude of the Deptl. Officers &amp; their staff, lack of control</td>
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<td>16</td>
<td>Settlement of personal claims of retired officials.</td>
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<td>Other complaints</td>
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**TOTAL**: 

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SIGNATURE OF THE OFFICER IN-CHARGE

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Citizens’ Charter

A DECLARATION OF OUR COMMITMENT TO EXCELLENCE IN OUR SERVICE TO TAXPAYERS

We Seek

TO BE FAIR

• By being impartial and objective.

• By collecting taxes as per the law.

TO BE HELPFUL

• By being courteous and efficient.

• By displaying names, designations, telephone numbers and locations of the officials dealing directly with the public.

• By informing tax payers as to their rights, duties, entitlements and obligations under the law.

• By providing information, leaflets, forms, etc. at the Information & Facilitation Counters.

• By providing information regarding procedures and authorities for legal remedies.
TO BE EFFICIENT

• By setting tax matters promptly and correctly.

• By handling personal and business information/materials furnished to the Department confidentially and as permitted by the law.

• By acknowledging all communications from taxpayers on the spot and in any case within 7 days and furnishing final replies within 30 days.

• By redressing all complaints and grievances within 30 days.

• By issuing Income Tax Clearance Certificate u/s 230 of Income Tax Act within 7 working days and that u/s 230A of Income Tax Act within 30 days.

• By disposing of all rectification applications u/s 154 of Income Tax Act within 30 days.

• By giving effect to appellate orders within 30 days of the receipt of such orders.

• By issuing refunds within 30 days of determination.

WE EXPECT YOU

• To be prompt, honest and accurate.

• To pay taxes in time.

• To quote Permanent Account Number (PAN)/GIR Number in all your returns and correspondence.