

CHAPTER – 3

ATTACHED DIRECTORATES OF THE CENTRAL BOARD OF DIRECT TAXES

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 8 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. The following are the attached Offices/Directorates of the CBDT:-

- (a) Principal Director General of Income-tax (Administration & TPS), New Delhi.
- (b) Principal Director General of Income-tax (Legal & Research), New Delhi,
- (c) Principal Director General of Income-tax (Training), NADT, Nagpur,
- (d) Principal Director General of Income-tax (Systems), New Delhi,
- (e) Principal Director General of Income-tax (HRD), New Delhi,
- (f) Principal Director General of Income-tax (Logistics), New Delhi,
- (g) Director General of Income-tax (Vigilance), New Delhi,
- (h) Director General of Income-tax (Risk Assessment), New Delhi.

1.1 Functions and work allocation of each Directorates is specified and updated in the Administrative Hand Book published every year by the Directorate of Public Relation, Printing & Publicity. The same is detailed below from the AHB 2018.

2. Functions of Directorate of Admn & TPS

2.1 Functions of ADG (Research and Statistics)

- (a) Responsible for collection, compilation and dissemination of statistics on various aspects of Direct Taxes. Statistics are being collected from the field establishments i.e. from the offices of Chief Commissioners of Income Tax/Director General of Income Tax and Commissioners of Income Tax (Appeals). Based on the statistics collected from the field establishments, this directorate prepares various periodical reports, (as below) which are used by the Central Board of Direct Taxes for monitoring & evaluation of existing policies and for formulation of new policies.
- (b) Other Miscellaneous Work
 - i. Furnish information relating to the statistics on Direct Taxes to different organizations as well as to the Central Board of Direct Taxes (CBDT) as

- per their requirements.
- ii. Furnish the material for Annual Report of the Ministry.
 - iii. Analysis of data and findings thereon for submitting to CBDT.

2.2 ADG (TPS-I)

A. Functions with regard to TPS-1

- i. Oversee and co-ordinate all matters relating to grievances/issues (except CPGRAM) pertaining to tax payers falling within the jurisdiction of Assessing Officers across the country.
- ii. Oversee and coordinate all matters being dealt by Aaykar Seva Kendras.
- iii. Devise an effective monitoring and reporting mechanism for Tax Payer Services in field offices.
- iv. Co-ordinate with all the Commissioners of Income Tax (Admin & Tax Payer Service)/ Addl. Commissioner of Income Tax (Headquarters & Tax Payer Services) working under Pr. Chief Commissioners of Income Tax/ Chief Commissioners of Income Tax across the country and collate the monthly reports received from them and put-up a consolidated report to Member, (Revenue & Tax Payer Services) on a quarterly basis through Pr. DGIT (Administration and Tax Payer Services).
- v. Maintain effective co-ordination with Directorate of Income Tax (Tax Payer Services-II).
- vi. Review & Monitor the implementation of Citizen Charter.
- vii. Carry out research and surveys on taxpayer satisfaction.
- viii. Monitor the Tax Return Preparer (TRP) Scheme.
- ix. Any other function relating to delivery and monitoring of Tax Payer Services.

B. Functions with regard to TDS

- (i) Effective monitoring, statistical analysis and reporting of TDS collection.
- (ii) Consolidation and analysis of statistical data relating to prosecution, compounding, surveys/ spot verifications, outreach programmes/ seminars in respect of TDS.
- (iii) Dissemination of data relating to TDS.
- (iv) Holding annual TDS conference.
- (v) Oversee and co-ordinate all the matter relating to TDS related grievances and complaints.

- (vi) Any other function relating to TDS.

C. Functions with regard to BIFR

Providing inputs for seamless transition of matters of erstwhile BIFR to field formations subsequent to notification of IBC, 2016 as per territorial jurisdiction of NCLT/NCLAT.

2.3 Functions of ADG (TPS-II)

The functions of the Directorate of Income Tax (Tax Payer Services-II) are as under:

- (a) Educate taxpayers in respect of E-services being provided to the taxpayers.
- (b) Monitoring of CPGRAMS & pgportal (<https://pgportal.gov.in/cpgoffice>) on behalf of CBDT.
- (c) Deal with grievances of taxpayers relating to matters such as processing of return of income, issue of refunds, demand verification; PAN, TAN, CPC-TDS related grievances.
- (d) Co-ordinate with the Directorates under Pr. DGIT (Systems) including Centralized Processing Centre-ITR and Centralized Processing Centre-TDS to ensure delivery standards of e-enabled Tax Payer Services.
- (e) Coordinate with Directorate of Systems regarding instructions for monitoring of grievances and setting of timeliness for various actions to be taken by the Directorate of Systems.
- (f) Provide taxpayer feedback of Directorate of Systems for development of new methods of providing services to taxpayers through apps and mobile telephone, SMS alerts etc.
- (g) Coordinate with Directorate of Systems for effective functioning of the National Call Centre of Department.
- (h) Prepare monthly reports regarding E-services and grievances relating to E-services and put up a consolidated report to Member (Revenue and Tax Payer Services) on a quarterly basis through Pr. DGIT (Administration and Tax Payer Services).

2.4 Functions of ADG (PR, P&P)

- (a) To carry out the advertisement campaign for the Income Tax Department in print, electronic media, internet, social media and outdoor publicity for bring awareness amongst taxpayers about income tax provisions and statutory timelines.
- (b) Set up and operate Tax Payer Lounge at the Indian International Trade Fair, New Delhi and also in other fair/exhibitions in India.

- (c) Running the Mobile App 'Aaykar Kutumb' (the digital version of AHB).
- (d) Bring out publications for internal use of Income Tax Department.
- (e) Updation, printing and distribution of Administrative Hand Book containing information in respect of the CBDT and the Income tax Department, and contact details of Senior Officers.
- (f) Design, print and distribution of New Year Calendar and table Calendar of Income Tax Department.
- (g) Printing of Tax Payer Information Series in the form of booklets, brochures/pamphlets pertaining to various taxes related issues.

2.5 Functions of ADG (Organization and Management Services)

- (a) Carry out functions of an internal management consultant to the CBDT.
- (b) Conduct of organization and management studies.
- (c) Identification of locations and organizing budget for setting up of Aayakar Seva Kendras as a part of Single Window System for public service delivery.
- (d) Coordinating agency for Results Framework Document (RFD) of the CBDT. It liaises with the various Directorates General of Income Tax in order to obtain the action points related to objectives enshrined in the RFD and regularly coordinates with them to ensure that the objectives are met within the resolved deadlines
- (e) Collates CAP-I and CAP-II statements of the field offices of the Income tax Department. It also carries out a detailed analysis of CAP-I and CAP-II statements on a quarterly basis.
- (f) Vision Document:- ADG (O&MS) is the Nodal officer for Vision Document of Department of Revenue for preparing (i) 15 years Vision, (ii) 7 years Strategy to convert the long term vision into implementable policy and action as a part of "National Development Agenda", (iii) 3 years Action Plan; and for exercise & handling to achieve Sustainable Development Goals (SDG).
- (g) Functioning of Centralized e-mail ID as Vision DOMS. The ADG DOMS is the Nodal Officer for the Vision DOMS accessible at the web portal vision.doms@incometax.gov.in by the employees of Income Tax Department. Vision DOMS is an initiative of CBDT towards employees satisfaction through effective monitoring of their concerns with the aim to achieve greater employee satisfaction and consequently better delivery of services.
- (h) Income Tax Welfare Fund (ITWF). Coordinating for Operationalization of Income Tax Welfare Fund for the officers and staff of Income Tax Department.

2.6 Functions of ADG (Recovery)

- (a) Monitoring of dossiers above 25 Crores, recovery matters thereto. Follow up of directions provided by the Directorate.
- (b) Processing of matters relating to publication of names of Tax defaulters—collecting, collating, processing information of pan India charges.
- (c) Analysis of confidential matters relating to Recovery, processing for FIU data dissemination of information thereto as nodal agency etc.
- (d) Processing of proposals relating to Write off for and on behalf of CBDT and its analysis thereto.
- (e) PAC, standing committee matters relating to recovery above Rs 25 Crores and inputs thereof etc.
- (f) Confidential matters relating to recovery, intelligence inputs via FIU, reports etc.

3. Functions of Directorate of Legal & Research

The Pr. Director General of Income Tax (L&R) reports to the Member (A&J), CBDT. The broad functions of Directorates under Pr. DGIT (L&R) are given below.

3.1 Functions of Pr.DGIT (Legal & Research)

The Directorate of Income-tax (L&R) has the mandate to process proposals on Direct Tax Issues received from field offices to file Special Leave Petitions (SLPs) and provide recommendation to the CBDT. This Directorate is the nodal agency within the Department to process the proposals for filing SLPs on Direct Tax issues and for coordinating with the Ministry of Law on such issues.

The CBDT only recommends the filing of appeal to the Ministry of Law, which has final say in the matter of litigation on behalf of the Union government in the Supreme Court. Only matters involving a substantial question of law that require adjudication of the Apex Court are carried to the Supreme Court.

The CTC & NJRS units constitute the Research wing of L&R Directorate.

3.2 Functions of ADG/CIT

- (a) ADG (L&R)-1: ADG-1 is responsible for: (a) Administration of L&R Directorate; (b) SLP work of West Zone and South Zone.
- (b) ADG (L&R)-2: ADG-2 is responsible for: (a) The work of Supreme Court Cell;

- (b) SLP work of North Zone and East Zone.
- (c) CIT (OSD)(CTC): Another measure of litigation management is the CBDT appointed Central Technical Committee (CTC). This is an institutional mechanism to provide clarity and consistency on contentious legal issues and to formulate a Departmental view. It was initiated by the Board vide OM dated 28.8.2012. The office of DIT (Research), presently CIT (OSD)(L&R), is to work as Secretariat of the CTC.
- (d) CIT (OSD)(NJRS): The NJRS (National Judicial Reference System) is a robust tool available with the Department for litigation management, as well as for strengthening the assessments. The NJRS has been designed keeping in mind the commonly occurring problems in litigation management like lack of information about judicial precedents, non-availability of records, status tracking, pending issues, frequently occurring issues, bunching, reporting, audit trails etc.
- (e) ADG(A&I): ADG(A&I) is responsible for: (a) monitoring the functioning and performance of the internal and Revenue Audit set up; (b) coordinating agency for all CsIT(Audit) and coordinating the progress & settlement of Audit objections; (c) coordination and review of the Inspections conducted of the performance of field units.

4. Functions Of Directorate Of Training, NADT, Nagpur

4.1 National Training Policy

The Ministry of Personnel, Public Grievances and Pensions has formulated a National Training Policy, 2012 which lays down guidelines for the training needs of the employees of various Ministries/Departments. Based on this Policy, the various Ministries/Departments lay down the necessary guidelines and framework for their training needs, taking into account their specific requirements.

4.2. Training setup within the Income-tax Department

In line with the National Training Policy, the organisational set up of the training in the Income-tax department is as follows:

- (a) National Academy of Direct Taxes (NADT)
- (b) Direct Taxes Regional Training Institutes (DTRTIs)
- (c) Ministerial Staff Training Units(MSTUs)

ADG(Trg.)-3 INDUCTION	ADG(Trg.)-2 P&R	ADG(Trg.)-1 ADMINISTR ATION	DTRTIs
<p>Planning and conduct of courses for the officer trainees of IRS.</p> <p>All matters relating to the NADT Library, Newsletter and journal of NADT.</p> <p>Conducting examination of OTs.</p> <p>Personal and establishment matters including leave & Service matters of OTs.</p> <p>Centre for Accounts & Financial Management; Centre for General & Allied Laws; Centre for Direct Tax Laws and Practices.</p>	<p>Planning and Conduct of In-service courses mounted by all the eight assigned centers.</p> <p>Planning and conduct of Orientation Courses for the newly promoted ACsIT.</p> <p>Planning and conduct of courses for other organisations including domestic and international courses.</p> <p>All matters relating to Rajbhasha Hindi.</p> <p>All matters relating to Computerization of NADT including development and maintenance of website of NADT.</p> <p>Centre for Case study & Training Methodology research; and Centre for Cyber and Financial Forensics.</p>	<p>All Administration matters.</p> <p>Planning & Conduct of Foundation Courses.</p> <p>Matters relating to infrastructure, repairs and maintenance including ATC projects.</p> <p>Infrastructure matters of DTRTIs.</p> <p>Centre of Transfer Pricing and International Tax; Centre for Intelligence & Investigation; and, Centre Organization & Management.</p>	<p>ADGs head the DTRTIs and supervise the overall functioning and administration of training for the officers and officials posted in respective Pr. CCsIT (CCA Regions).</p> <p>Training at DTRTI is imparted through mandatory and In-Service programmes as well as national and regional course which include special and request courses in addition to the Excellence Series of Programmes. There are now ten DTRTIs located at Ahmedabad, Bengaluru, Bhopal, Chennai, Chandigarh, Delhi, Lucknow, Kolkata, Mumbai and Hazaribagh. These institutes conduct courses for participants at the level of Income-tax Inspectors (ITIs) and above.</p> <p>Similar programmes are conducted at the level of the MSTUs for the officials below the cadre of Inspectors of Income-tax. Total 45 MSTUs are operational currently.</p> <p>The MSTUs have been placed under administrative control of the Academy vide Gazette Notification dated 10.11.2017.</p>

5. Functions of Directorate of Systems

5.1 Brief Overview of Directorate of Systems. It was created in 1981 to coordinate, at the apex level, all activities relating to introduction of computerization in the Income-tax department and to perform the following functions:-

5.1.1 Software development

- (a) Conduct of feasibility and systems study to identify areas suitable for computerization.
- (b) Development, testing and documentation of application software packages.
- (c) Implementation of software packages at various computer centers of the department including on-the-job training and monitoring the progress of implementation.

5.1.2 Hardware installations

- (a) Conduct of bench-mark tests for selection of appropriate computer hardware for various users of the Department and finalization of terms and conditions for purchase with the approval of appropriate authorities.
- (b) 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.
- (c) Maintenance of computer hardware through appropriate agencies and finalization of terms and conditions of the annual maintenance contract which may be taken up centrally and/or in decentralized manner through Pr. CCIT of the region, concerned.
- (d) Monitoring of the performance of installed computer hardware and periodic evaluation of the needs of additional hardware.

5.1.3 Training and coordination

- (a) Identification of training requirements of the Department in the field of computers.
- (b) Conduct of various courses at different computer centers of the Department to build up in-house expertise in the field of computers at various operational levels.
- (c) Coordination of all activities relating to the smooth functioning of all computer centers of the Department.
- (d) Evaluation of the requirements of technical manpower to man the computer

centers of the Department and preparation of suitable recruitment rules for the appointment of this manpower from within and outside the Department.

5.1.4 National Computer Centre

- (a) Planning and co-ordination of all activities relating to setting up and functioning of the National Computer Centre.
- (b) Maintenance of the national databases pertaining to departmental application softwares.
- (c) Ensuring security of the national databases.

5.1.5 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.

5.2 Functions of Principal Director General of Income Tax (Systems)

- (a) He supervises and controls the work of the Directorate of Income-tax(Systems).
- (b) 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.
- (c) 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 Pr. DGIT (Systems) for appropriate orders through the ADG concerned.
- (d) He writes the Annual Performance reports of the ADGs working in his charge in addition to officers working directly under him.
- (e) He reviews the Annual Performance reports of the officers written by the Director of Income Tax. The Pr. DGIT (Systems) obtains reports from the ADG concerned and takes further necessary action including communication of adverse remarks. The headquarters office of the Pr. DGIT (Systems) would deal with the representations against adverse remarks and submit the relevant file to the Pr. DGIT (Systems) through the ADG concerned. The all concerned will forward two copies of the duly completed Annual Performance Reports of all the officers working under him to the Pr. DGIT(Systems), who, after keeping one copy for his record, will pass on the other copy to the Board.
- (f) He scrutinizes immovable property returns submitted by the officers. At the end of the year, he will obtain an annual report of the performance of each ADG under him and send one copy each thereof with his comments to the Chairman, CBDT or the functional Member concerned.

- (g) All financial sanctions under the relevant rules shall be issued by him, or the officer(s) authorized by him. There siduary financial powers and budgetary control in respect of the Directorates specified above willvest with the Pr. DGIT (Systems).

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

This Directorate, has the following functional modules:-

- (a) Addl. Director General (Systems) -1 - PAN & Data Centres
- (b) Addl. Director General (Systems) -2 – OLTAS, PROJECT INSIGHT, NMS, CASS
- (c) Addl. Director General (Systems) -3 –ITBA 2.0
- (d) Addl. Director General (Systems) -4 – TAXNET, WEBSITE
- (e) Addl. Director General (Systems) - 5 – HOD, CISO of Income Tax Department.
- (f) Commissioner of Income Tax (CPC- TDS) – TRACES
- (g) Commissioner of Income Tax (CPC-ITR) - e-filing
- (h) Commissioner of Income Tax(OSD)(ITBA)-ITBA
- (i) Commissioner of Income Tax(e-verification)-e-Verification

S.No.	MODULE	Project/assignments/Functions/Work allocation
1	ADG (Systems)-1	<ol style="list-style-type: none"> 1. All work related to Permanent Account Number (PAN). 2. Managing PAN Service Providers agreements with M/s National Securities Depository Ltd. e-Governance Infrastructures Ltd. (NSDL E-Gov.) and M/s UTI Infrastructure Technology and Services Ltd. (UTIITSL) 3. Work related to Monitoring and Implementation of ITBA-PAN module and technical matters related to same. 4. Work related to areas pertaining to erstwhile Global and MMS Modules merged into ITBA-HRMS and technical matters related to same. 5. Management of Data Centre Service Providers Contracts for PDC, BCP and DR Site. 6. Integration of PAN with other departments such as MCA,

		<p>DIPP(e-Biz) and others.</p> <ol style="list-style-type: none"> 7. Seeding of Aadhaar into PAN database. 8. Monitoring of grievances related to PAN with NSDL e-Gov. & UTIITSL received on CPGRAM, e-Nivaran and other modes. 9. Handling Right to Information (RTI) matters relating to PAN. 10. Handling court matters relating to PAN. 11. Furnishing of information relating to PAN u/s 138 of Income Tax Act, 1961 to various Law Enforcement Agencies/Authorities. 12. Handling Parliamentary questions relating PAN. 13. Technical support to RCCs in respect of ITBA-PAN & ITBA-HRMS modules. 14. Technical support to RCCs for Updation/ correction/ standardization of Hierarchy, roles, privileges, AO codes position codes for all officers on ITBA-HRMS system 15. Real Time PAN/TAN Processing Centre(RTPC)- It is contemplated with the objective of allotment of e-PAN through Aadhaar based e-KYC on near to real time basis (I less than 10 minutes). The project is presently at initial state where a consultant has been appointed and work on preparation of “Request of Proposal(RFP)” for tendering and selection of a “Managed Service Provider(MSP)” for the project is underway.
S.No.	MODULE	Project/assignments/Functions/Work allocation
2	ADG (Systems)-2	<ol style="list-style-type: none"> 1. Project Insight- Implementation of an integrated data warehousing and analytical platform to strengthen the non-intrusive information driven approach for improving compliance and effective utilization of information. The project also operationalizes two new centers i.e. Income Tax Transaction Analysis Centre(INTRAC) and Compliance Management Centralized Processing Centre(CMCPC).

		<ol style="list-style-type: none"> 2. Non-filers Monitoring Systems(NMS)- Pilot project to prioritise action on non-filers with potential tax liabilities. This will merge with Insight platform. 3. Computer Aided Scrutiny Selection(CASS) System- Selection of scrutiny cases by a centralized rule based selection system. This will merge with Insight platform 4. OLTAS- System for reporting, monitoring and reconciliation of tax collection. 5. Refund Banker- System driven process for dispatch and credit of tax refunds. 6. TIN Facilitation Centers (TIN- FSs)- Collection of electronic TDS/TCS quarterly statements and SFT(from specified reporting persons) on CD. 7. i-taxnet- Internet of the Income Tax Department such is used for electronic compilation and transmission of statistical reports. 8. Sevottam- Application for centralized receipt of returns and other documents at Aayakar Sewa Kendras(ASKs)
3	ADG (Systems)-3	<ol style="list-style-type: none"> 1. Income Tax Business Application(ITBA) 2.0- The Union Cabinet has approved the expenditure sanction of Rs.4,241.97 crore for the Integrated E-filing & Centralized Processing Centre(CPC) 2.0 Project of the Income Tax Department. CPC will process return filed by all categories of taxpayers across the country in a consistent, uniform, rule driven, identity blind manner. This will assure fairness in tax treatment of every taxpayer irrespective of their status. The E-filing and CPC Project have enabled end to end taxpayers bank account directly using various innovative methods to provide taxpayer services and to promote voluntary compliance.
S.No.	MODULE	Project/assignments/Functions/Work allocation
4	ADG (Systems)-4	<ol style="list-style-type: none"> 1. Taxnet Project- Connecting 777 plus Income Tax Offices across over 500 cities in India, supported by 6 special Sites

		<p>including Primary Data Centre, Backup & Disaster Recovery Centers, NSDL, UTI, Aayakar Sampark Kendras(ASK) & Computer Terminal Bank. Connecting more than 19000 Departmental users across the country. Besides ensuring connectivity, the module-4 also accomplishes other allied jobs such as installation & relocation of nodes/ sites etc.</p> <ol style="list-style-type: none"> 2. Video Conference- Facilitate Video Conferencing (VC) at more than 57 locations pan India including 7 locations at North Block. Other units/sections of the department also use VC facility for imparting training/ conducting workshop apart from holding routine conferences. 3. Departmental Website- The National website(bilingual) of the Income Tax Department(www.incometaxindia.gov.in) is the primary vehicle for delivery of services to the taxpayers. Website adhere to (W3C) Web Content Accessibility Guidelines(WCAG) 2.0 laid down by the World Wide Web Consortium compliance. 4. FMS Service- Facility Management Services(FMS) extended to 777 plus sites across all over India. The support services includes; <ol style="list-style-type: none"> (i) Helpdesk services, (ii) Technical support, (iii) Asset Management , (iv) Vendor Management, (v) Distribution of remote Secure Authentication (RSA) token. 5. Technical Support for information Technology & other Advisory Services- finalizing requirements of hardware, related software, nodes etc. Asset management through FMS. 6. Infrastructure- Processing the proposal for Procurement of laptops and PC peripherals, IT equipment etc. of the field formation and NADT, along with a matters relating to Disposal & obsolescence Policy are also being handled by Module-4
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S.No.	MODULE	Project/assignments/Functions/Work allocation
5	ADG (Systems)-5	<ol style="list-style-type: none"> 1. Chief Information Security Officer(CISO) of Income Tax Department. 2. All Technical Matters. 3. All Administration Matters. 4. Electronic Data Processing(EDP) related matters. 5. H.O.D. Functions. 6. Rajbhasha. 7. Aayakar Sampark Kendra(ASK) 8. Grievance received from- <ol style="list-style-type: none"> (i) PMO (ii) FM, RS & CBDT (iii) DGIT(Systems). (iv) CPGRAMS. (v) E-Nivaran (vi) Others including Paper Grievance & e-mails/twitter. 9. submission of MIS for e-Nivaran& CPGRAMS 10. Compilation of MIS for Directorate.
6	CIT (CPC-TDS)	<ol style="list-style-type: none"> 1. Undertake end to end processing of TDS Statements through a rule-based technology enabled system, for seamless flow of data for tax credits. 2. Online display of information and provide an integrated platform for tax deductors, taxpayers and the officers of the Department. 3. Automated processing of TDS Statements to generate “Annual Tax Credit” statements for taxpayers in Form 26AS, for reconciliation with the TDS Certificates. 4. TDS defaults of short payment, short deduction, interest etc. in the TDS statement are intimated to ensure tax enforcement and compliance. 5. Raising awareness among the deductors and taxpayers by organizing training and contact programmes.
7	CPC-ITR, Bengaluru	<ol style="list-style-type: none"> 1. Managing routine tax administration functions such as verification/validation, processing, issue of refunds and storage of IT returns in a centralized manner. The scope covers all IT returns furnished in electronic form as also the returns furnished in paper form in the state of Karnataka and Goa.

		2. Providing a comprehensive range of allied services relating to processing such as handling of rectification requests, taxpayer services through Helpdesk/Call centre, Online hosing of processing related information on e-filing website, and grievance management.
S. No.	MODULE	Project/assignments/Functions/Work allocation
8	CIT ITBA	<ol style="list-style-type: none"> 1. Maintenance of all modules under ITBA- The new Income Tax Business Application(ITBA) executed under Directorate of Income Tax(Systems) aims to e-enable internal business process of the Income Tax Department. This project is a comprehensive project with implementation of hardware, software and technical support to enable computerization of business process including assessment, appeal, investigation, exemption, audit, human resource management and other functions of the Department. 2. All work related top AST. 3. All work related to e-Filing. 4. Database management- CPC Project, E-filing Project and ITD Database.
9	CIT E-verification	<ol style="list-style-type: none"> 1. e-Verification adopts a pre-dominantly digital approach keeping in view the changing environment and the priorities of the Government. Centralized e-Verification involves centralized verification compliance issues using an online interface in a jurisdiction less and identity blind manner. 2. The philosophy behind the Centralized e-Verification is to protect the interest of all the stakeholders especially the revenue and taxpayer. This can be achieved by leveraging the growing of digital awareness of citizenry. E-governance provides the best tool for effective, efficient and economic performance of administrative duties. 3. Objective of the Centralized e-Verification- The three broad objective of Centralized e-verification are following: <ol style="list-style-type: none"> (i) Increased Compliance at reduced cost (ii) Non-intrusive Tax administration. (iii) Widening and Deepening of Tax base 4. e-Verification Life Cycle:- the verification will be conducted on

		<p>the three levels depending on the complexity of issue, response submitted by taxpayer and evidence required for verification. Following are the three e-Verification levels:</p> <p>(i) e-Verification(systems)-Verification issue is active only on the compliance portal and CMCPD will be responsible for implementing electronic campaign. Designated ITD user can review the outcome the systems driven process.</p> <p>(ii) e-Verification(Centralized Verification Unit)- Once system is unable to take a view on any verification issue, that issue will be assigned to an ITD user in Centralized Verification Unit, who will be able to conduct verification and seek online response on compliance portal. The whole process will be identity blind.</p> <p>(iii) e-Verification (Field)- If Centralized Verification Unit is unable to take a view on any issue and deems fit that the case should be transferred to Verification Unit(Field) for further investigation. The case will be transferred to Verification Unit(Field) for further enquiry. The designated officer will be able to conduct verification and seek online response on compliance portal. The verification process will not be identity blind beyond this point.</p> <p>5. Identity Blind- The personal identity details of the taxpayer under verification will be anonymous to the ITD users till e-Verification (Centralized Verification Unit). Only when verification is transferred to field, the identity details will be revealed so that necessary field verification can be done.</p> <p>6. Expected benefits- The expected benefits of Centralized e-verification are following:</p> <ul style="list-style-type: none"> • Detect non-compliance at the earliest possible stage and to take swift action. • Enable taxpayer convenience and ease of response to issues of non-compliance raised by Department. • Create the capacity to manage large scale non-compliance and take it to its logical conclusion in a consistent and expeditious manner. • Enable differentiated treatment to various taxpayer segments. • Enable transparency and accountability in verification while
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		<p>maintaining anonymity (identity blind decision making) to the extent feasible.</p> <ul style="list-style-type: none"> • Deliver quality in outcomes both to taxpayer and Department. • Reduce litigation while enhancing compliance . • Develop skill and experience within the Income Tax cadre in scrutiny, verification and litigation activities while examining the feasibility of reduction in manpower for assessment work and redeployment of the workforce for other areas.

6. Functions of Directorate of Vigilance

6.1 Director General of Income Tax (Vigilance) and Chief Vigilance Officer, CBDT

6.1.1 The Vigilance set-up of the Income Tax Department is headed by the Director General of Income Tax (Vigilance) who is also the Chief Vigilance Officer of the organization. As CVO, his/her functions can be broadly divided into three categories, viz. (i) Preventive vigilance; (ii) Punitive vigilance; and (iii) Surveillance and detection. He/She is responsible for taking the initial decision on complaints against Group-A officers.

He/She is also required to maintain an up to date record of such complaints and their latest status, through the prescribed registers, for submission of periodical reports to the CVC, DOP&T etc. All the complaints against Group-A officers are, therefore, required to be forwarded to him/her for registration in the CVO's register as well as for further necessary action. All the files pertaining to disciplinary proceedings against Group-A officers are processed and put up before the Disciplinary Authority by the Director General of Income Tax (Vigilance). As CVO, he/she is the link between the Department and the Central Vigilance Commission on one hand and the Department and the Central Bureau of Investigation on the other.

6.1.2 As CVO, he/she 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/her in initial processing of complaints and post disciplinary proceeding cases of Group-A officers, four regional Directorates of Income Tax (Vigilance) headed by Additional Directors General (Vigilance) assist him/her in conduct of preliminary verifications or investigations. He/She makes all vigilance related references to CBDT, CVC, DOPT, UPSC etc... All such references should, therefore, be sent to him/her through the ADG (Vig.) concerned.

6.1.3 Vide order No. 164 of 2003 issued by the Department of Revenue on 6th October 2003, the post of zonal DIT (Vigilance) was re-designated as Director of Income Tax (Vigilance) and Deputy Chief Vigilance Officer, CBDT. They were made nodal vigilance officers for their zones and tasked with performing all the functions of CVO in respect of Group 'B' officers and NGOs posted within their jurisdiction.

6.2 Zonal Directorates

Four Zonal Vigilance Directorates with jurisdiction over regions and headquarters as noted below are headed by Addl. Director General (Vigilance) under the control and supervision of Pr. DGIT (Vig.)/ CVO, CBDT. Zonal ADsG (Vig.) are CVOs in respect of Group-B and Group-C officers and officials in their jurisdictions. Zonal Directorates process complaints against Group-B officers and also conduct preliminary verification and investigation of both Group-A and Group-B officers.

Designation	Headquarters	Jurisdiction CCIT (CCA) wise
ADG(Vig.), North	Delhi	Delhi, NWR, Lucknow and Kanpur
ADG(Vig.), West	Mumbai	Mumbai, Pune, Jaipur, Ahmedabad, Bhopal & Nagpur
ADG(Vig.), East	Kolkata	Kolkata, Bhubaneswar, Guwahati and Patna
ADG(Vig.), South	Chennai	Chennai, Bengaluru, Hyderabad and Kochi

7. Functions of Directorate of HRD

7.1 The Directorate of Income Tax, Human Resource Development (HRD), Central Board of Direct Taxes, Department of Revenue, Ministry of Finance came into existence on 31.12.2007 by notification no. 292/2007 dt. 31.12.2007. As per notification the functions of the Directorate of Income Tax (HRD) shall be as under:

- (a) To develop and design strategic human resource plans, policies and processes aligned with the goal and vision of the Income Tax Department for ensuring optimal resource mobilization and delivery of taxpayer services,
- (b) To assess and determine the job requirements job profiles and skills needed for various jobs in the Income Tax Department, and make projections of human resource requirements,
- (c) To assist CBDT in designing and implementing policies for systematic career progression, equal opportunity, gender equity, counseling and employee welfare,
- (d) To operate a human resource information system by accessing database maintained by CBDT.
- (e) To assist CBDT in developing and implementing proper human resource development policies including those relating to recruitment, promotions, performance appraisals, transfers and succession plans.

- (f) To design a scientific and objective performance management system to foster accountability and develop a scientific scheme for linking of rewards to performance,
- (g) To identify training needs, formulate training policies and facilitate skill enhancement, and to coordinate with other educational/training institutions/agencies in India and abroad for training of officers of the Department,
- (h) To foster international co-operation for incorporating administrative best practices in the field of tax administration,
- (i) Any other matter which may be specially assigned by the CBDT.

7.2 The Directorate of Income Tax (HRD) will be headed by a Pr. Director General of Income Tax (HRD) who will be an officer of the level of Pr. Chief Commissioner of Income Tax and will be located in New Delhi. The Directorate shall have a Director of Income Tax (HRD) who shall be an officer of the rank of Commissioner of Income Tax.

7.3 The Directorate of Income Tax (HRD) shall have three divisions of Cadre Management, Performance Management, and Training and Capacity Building. These divisions would be headed by officers of the rank of Additional Commissioners of Income Tax who would perform the functions enclosed as Annexure '1'. The divisions shall report to Director of Income Tax (HRD). The functions assigned to the divisions can be amended by the Central Board of Direct Taxes.

7.4 The Directorate of Income Tax (HRD) will function under the administrative control of the Pr. Director General of Income Tax (HRD) New Delhi.

7.5 The Directorate of Income Tax (HRD) shall be an attached office of CBDT and its proposals shall be put up to Pr. Director General of Income Tax (HRD), who will put up the same to Member (Personnel), Central Board of Direct Taxes.

7.6 The staff requirements of the Directorate of Income Tax (HRD) will be met from within the overall sanctioned strength of the Income Tax Department.

7.7 Functions Assigned to the Three Divisions of the Directorate Of Human Resource Development

7.7.1 Cadre Management Division:

- (a) Manpower forecasting and planning;
- (b) Staffing;
- (c) Proposing changes in the recruitment rules;
- (d) Drawing annual direct recruitment plan and projecting requirement of staff and officers yearly;

- (e) Designing HR policies, processes and systems and aligning the CBDT's long-term goals to HR systems and processes, including proposals for diversion of posts from one functional area to another;
- (f) Identifying officers with the requisite skill-sets like advocacy, international taxation, fiscal policy & management, tax administration etc., provide requisite training & institutional support;
- (g) Accessing database of employees maintained by the CBDT for Human Resource Information System, such as training, placement, skill upgradation and succession planning and query resolution;
- (h) Identifying and recommending welfare measures and providing counseling services on technical and personal matters; and
- (i) Any other function assigned to it by higher authorities.

7.7.2 Performance Management and ACR Division:

- (a) Development of Management Information System (MIS) and Performance Management System (PMS) for capturing individual performances;
- (b) Development of performance indicators for the organization, group and individual posts based on objective goal setting taking into consideration manpower and infrastructural constraints;
- (c) Designing of a scientific appraisal system, and a scheme of performance measurement etc.;
- (d) Coordinating annual performance appraisals;
- (e) Linking of rewards with performance and designing appropriate reward policy;
- (f) Liaisoning with "external consultants" to develop a suitable system to track, support and monitor individual performance and maintain accountability;
- (g) Designing of ACR formats; and
- (h) Any other function assigned to it by higher authorities.

7.7.3 Training and Capacity Building Division

- (a) Organising and coordinating in-service training programs in coordination with DG, NADT for officers of the department at service internals (*e.g.* 6-9 years of service, 10-16, 17-19 & 20-30 years of service) with a number of institutions inside and outside the country;
- (b) Development of trainers;
- (c) Development of viable models of 'Training Needs Analysis', 'Direct Trainers Skills', 'Designs for Training' etc;

- (d) Nomination of officers for training based on Training Need Analysis in consultation with DG, NADT;
- (e) Coordination with foreign institutions for training of officers through domestic sources;
- (f) Developing Centres for Fiscal Policy (esp. taxation policy) in collaboration with foreign institutions;
- (g) Organising domestic training programmes in direct taxation and fiscal/public policy; and Any other function assigned to it by higher authorities.

8. Functions of ADG (Exam and Official Language)

- (a) Conducting Departmental Examinations for the post of Assistant Commissioner of Income Tax (Probationers) and other Gazetted and Non-Gazetted cadres of Income Tax Department and dealing with all matters relating to these exams.
- (b) Coordination of work for identification and action against officers/officials who are either on unauthorized leave or are absconding in the Income tax organization.
- (c) All work related to official language (OL) in the Income tax organization, including management of the official language cadre. The Official Language wing is headed by DD (OL) (Hqr. Admn.) who reports directly to the ADG (Exam & OL). Other posts in this wing include Assistant Director (OL), Senior Translators and Junior Translators to look after all activities relating to implementation and administration of official language.

9. Directorate General of Income Tax (Logistics)

9.1 Overview

Directorate of Logistics is headed by the Pr. DGIT (Logistics). Three following Directorates, headed by Addl. DG work under Pr. DGIT (Logistics):

- (a) Directorate of Expenditure Budget (EB),
- (b) Directorate of Infrastructure I
- (c) Directorate of Infrastructure II.

9.2 Functions of Directorate of Income Tax (Expenditure Budget)

- (a) to issue the Budget Circular as prescribed by Budget Division, Department of Economic Affairs:

- (b) to examine the budget proposals received from the various constituent formations/units/under the grant;
- (c) to consolidate the budget proposals received from the various constituent formations/units at each stage of the Budget exercise i.e. Budget Estimate (BE), Revised Estimate (RE) and Final Requirement (FR) and submit the same to FA (Finance) for further action;
- (d) to allocate object head-wise approved provisions to respective Budget controlling authorities;
- (e) to prepare the Statement of Budget Estimates (SBEs) for inclusion in the relevant Budget documents;
- (f) to monitor the progress in Expenditure vis-à-vis Sanctioned Grant and submit the Monthly and Quarterly Expenditure Review to FA (Finance) for further action;
- (g) to propose the Re-appropriation orders, surrender of savings etc., to FA (Finance) for concurrence/approval of the competent authority.
- (h) to finalize the Appropriation Accounts in consultation with Principal CCA CBDT and submit to FA (Finance) for concurrence;
- (i) to take necessary action in respect of the examination by the Standing Committee on Finance on Detailed Demands for Grants;
- (j) to take action in respect of Audit reference in Expenditure matters, for example, Action Taken Notes on Audit Paras/PAC para etc.
- (k) Any other matter, related to above;

Further, the Directorate is also carrying out following additional function:

- (a) To manage the various advance namely House Building Advance (HBA), and Computer Advance (CA).
- (b) To work as nodal authority for mandatory publication of tender enquiries by the Department on the Central Public Procurement Portal.
- (c) To work as nodal authority in respect of all matters related to the use of Integrity Pact in the Income Tax Department.

9.3 Primary functions of Directorate of Infrastructure (Both I & II)

- (a) Examination of proposals of purchase of land/building, repairs of departmental buildings, minor works, hiring/construction of office premises, residential quarters & guest houses,
- (b) Scrutiny of proposals regarding acquisition of land for construction of departmental buildings involving detailed examination of requirements of office and residential accommodation based on staff strength, etc.
- (c) Framing and interpretation of rules regarding allotment of residential

- accommodation in departmental pool.
- (d) Disposal of surplus lands and buildings,
 - (e) Processing proposals for purchase, replacement and hiring of vehicles for the attached and subordinate offices.
 - (f) Incurring contingent expenditure on a/c of telephone, furniture, stationery, books etc.
 - (g) Handling of Parliamentary questions/other matter related to Parliament in this regard.

9.4 Jurisdiction of Addl. DGIT I & II, Infrastructure (Pr. CCIT, CCA region wise

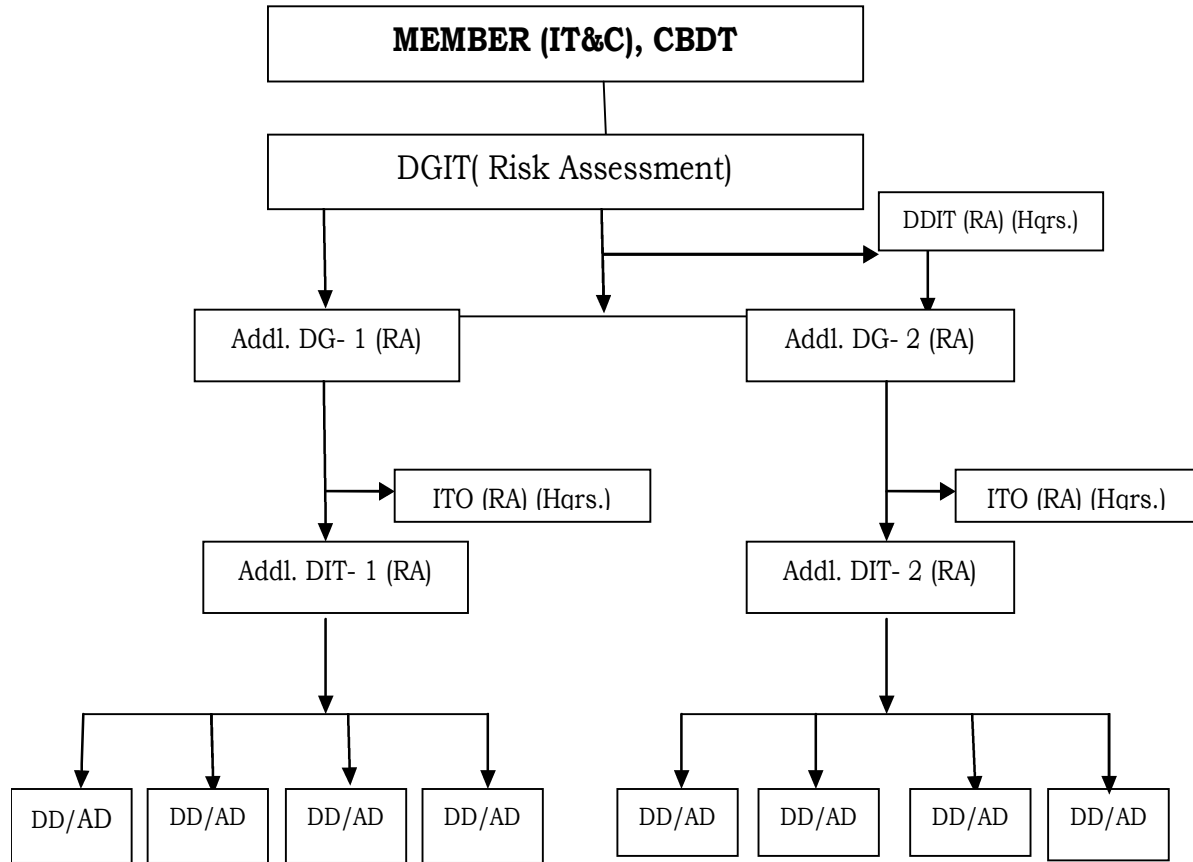
Addl. DG(Infra)	Pr. CCIT (CCA) Region
I	Delhi, NWR, UP(West), UP (East), Andhra Pradesh & Telengana, Kerala, Tamil Nadu & Puducherry, Karnataka & Goa
II	Gujrat, Mumbai, Rajasthan, MP & Chattisgarh, Pune, Nagpur, WB & Sikkim, NER, Bihar & Jharkhand, Orisha

10. Functions of Directorate of Risk Assessment

10.1 Composition

The Directorate of Income Tax (Risk Assessment) was established in January, 2014 as an attached office of the Central Board of Direct Taxes. The organisational structure of the Directorate is as under:-

Organisational Structure Of Directorate Of Risk Assessment



10.2 Objectives and functions

Vide Board's order in F.No. 402/27 /2015-IIICC dated 16th February, 2015), the Directorate General of Income Tax (Risk Assessment) was assigned the following functions:

- (a) To identify different types of risk areas relevant to the tax gap in the Income Tax Department and to conduct risk assessment of such areas.
- (b) To select areas requiring deeper analysis for risk-assessment and to conduct risk assessment in such areas.
- (c) To assess risk in areas identified or selected by the Board and assigned to DGIT (Risk Assessment),
- (d) To analyze compliance behaviour and develop treatment strategy,

- (e) To suggest a feedback mechanism for risk-based strategies and evaluate compliance outcomes.
- (f) To submit recommendations to the Board regarding policy and administrative measures for control and mitigation of the assessed risks.
- (g) To review and re-assess policies and measures to mitigate the risk and recommend policy and administrative alternatives to the Board.
- (h) Any other matter incidental to the above as may be assigned by the Board.

10.3 Computer Aided Scrutiny Selection (CASS)

CASS protocol is used for selection of cases for scrutiny every year with the approval of Board. Vide Board's order in F.No. 402/27/2015-ITCC, the Directorate of Risk Assessment had been given the mandate of making recommendations to DGIT (Systems) for running of CASS cycles and identification of parameters for CASS. OGIT (Risk Assessment) heads the CASS Committee.

10.4 Risk Assessment Projects

The Directorate of Risk Assessment undertakes projects assigned by the CBDT or suo moto with the approval of the Board based on requirement of data analytics and risk profiling of cases in where large data set is involved. The Directorate is foraying into new areas such as Risk Analysis of FATCA and Common Reporting Standard (CRS) Data, Selection of cases for Transfer Pricing Audit on the bases of Country-by-Country Report/ Master File (CbCR/MF) Data, Risk Profiling of STRs received from FIU-IND, etc.

The Directorate of Risk Assessment is employing trained manpower and sophisticated data analytics tool for accomplishing its mandate. However, the Directorate is critically dependent on data from Systems Directorate relating to ITR and other information for completing its projects.

10.5 Functions of ADG (RA) - 1 & ADG (RA)- 2

The following Projects/Tasks are allocated to the officers of the Directorate of Risk Assessment:

S.No.	Designation	Project/Task
1.	ADG(RA)-1 (Head of the Department of the Office)	<ol style="list-style-type: none"> 1. All administrative work relating to finance, infrastructure, T& P, outsourcing, Purchase, etc. 2. All technical work related to Data Analysis, Data Safety, Data requisition and dissemination, etc. 3. All coordination work with Board, other offices, other department, other directorates etc.

		<ol style="list-style-type: none">4. All officers will report to him in general except those attached with ADG-2.
2.	ADG(RA)-2	<ol style="list-style-type: none">1. All coordination work with DIT(Systems) related to Project Insight/DWBI2. Supervision and control of officers & officials posted under him.