1. Functions and Organization

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

2. Historical Background of CBDT

The central Board of Revenue as the apex body of the department, charged with the administration of taxes, comes into existence as the result of the Central Board of the Revenue Act, 1994; initial the Board was in charge of both direct and indirect taxes. However, when the administration of taxes become to unwieldy for one Board to handle, the board was split up into two, namely Central Board of Direct Taxes and Central Board of Excise and Customer with effect from 1.1.1964. This bifurcation was brought about by constitution of two Boards u/s 3 of the Central Board of Revenue Act, 1963.

3. Composition and Functions of CBDT

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

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

4. Allocation of work:

1. Cases or classes of case, which shall be considered jointly by the Board.

   1. Policy regarding discharge of statutory functions of the Board and of the Union Govt. Under the various laws relating to direct taxes.

   2. General Policy relating to:-

   a. Organization of the set-up and structure of Income Tax Department.
(b) Methods and procedures of work of the Board.

c. Measures for disposal of assessments, collection of taxes, prevention and detection of tax evasion and tax avoidance.

d. Recruitment, training and all other matters relating to service conditions and career prospects of the personnel of Income Tax Department.

3. Laying down of targets and fixing of priorities for disposal of assessment and collection of taxes and other related matters.

4. Write of tax demand exceeding Rs.25 lakhs in each case.

5. Policy regarding grant of rewards and appreciation certificates.

6. Any other matter which the Chairman or any Member of the Board, with the approval of the Chairman, may refer for joint consideration of the Board.

2. Cases or classes of case, which shall be considered jointly by the Board. Central Board of Direct Tax.

1. Administrative Planning.

2. Transfers and posting of officers in the cadre of Chief Commissioner of Income-Tax and Commissioner of Income-Tax.

3. All matters relating to foreign training.

4. Work relating to Grievance Cell and Inspection Division.


6. All matters relating to tax planning and legislation relating to direct taxes referred to Chairman by Member (Legislation).

7. Supervision and control over Direct General of Income Tax (Admn) and Director General of Income Tax (International Taxation).

8. All matters relating to Central and Regional Direct Taxes Advisory Committees and Consultative Committee of the parliament.

9. Any other matter which the chairman or any other Member of the Board may consider necessary to be referred to the Chairman.

10. Coordination and overall supervision of Board’s work.

3. Cases or classes of case, which shall be considered Member (Income-tax).

1. All the matters relating to Income Tax Act, Supper Profit-Tax Act, Companies profit (Sur-tax), Act, and Hotel Receipts Tax Act, except matters which have been specifically allotted to the Chairman or to any other member.


3. Approvals under Section 36(1) (vii) and (vii a) of the Income-tax Act, 1961.

4. Supervision and control over the work of DGIT (Exemption) and DIT(IT) except the work relating examinations, which would be seen by Member (P & V).

5. Supervision and control over the Chief Commissioner of the Income-tax situated in Northern charge- U.P., Delhi, Punjab, Haryana, Uttranchal & H.P.


4. Cases or classes of case, which shall be considered Member Legislation & Computerization):
1. All work connected with the reports of various commissions and committees relating to Direct Taxes Administration.


5. Supervision and control over DGIT (System) and DGIT(BPR)

6. Supervision and control over the work of Chief Commissioners of Income-tax situated in Eastern charge-West Bengal, Bihar, Orissa, north East, Jharkhand.

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

1. All matters relating to Revenue budget including assigning of Revenue Budgetary targets amongst Chief Commissioners of income-tax throughout the country.


3. Matters relating to departmentalized accounting system.

4. All matters concerning Wealth-tax Act, Expenditure-tax Act, Estate Duty Act and Benami Transaction (Prohibition) Act, excluding those relating to prevention and detection of tax avoidance.


6. General coordination of the work in the Board.

7. Work relating to DIT (Recovery), DIT (PR,PP&OL), DIT (O&MS).

8. Supervision and control over the work of Chief Engineers (Valuation Cell).

9. All matters relating to widening of tax base.
VI. Cases or classes of cases which shall be considered by Member Personal & Vigilance:

1. All Administrative matters relating to Income-tax establishments (except transfers and postings of officers of the level of Chief Commissioner of Income-tax and Commissioner of Income-tax). Transfer and posting at the level of Deputy Commissioners and Assistant Commissioners will be made with the approval of the Chairman.

2. All matters relating to deputation of Income-tax officers, Assistant Commissioners of Income-tax and Deputy Commissioners of Income-tax to ex-cardposts.

3. All matters relating to training except foreign training.

4. All matters relating to expenditure budget.

5. All matters relating to implementation of official language policy.

6. Office equipments

7. Office and residential accommodation for the Income-tax Department.

8. Supervision and control of the work of DG (Vigilance), DGIT (HRD), Director General of Income-tax (NADT) Nagpur and DI (Infra).

9. Work relating to Directorate of Income-tax (Income-tax) in matters relating to examination.

10. Vigilance, Disciplinary proceedings and complaints against all officers and members of staff (both gazetted and non-gazetted).

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

1. Technical and administrative matters relating to prevention and detection of tax evasion particularly those falling under Chapter XIIIB in so far as they are relevant to the functioning of Directors General of Income-tax (Inv.) and Chief Commissioners of Income-tax (Central), all matters falling under Chapter XIIIIC, Chapter X XB, Chapter XXI, Chapter XXII, Sections 285B, 287,291,292, and 292A of Chapter XXIII of the Income-tax Act, 1961 and corresponding provision of other Direct Tax Acts.

2. Processing of complaints regarding evasion of tax.

3. All matters relating to administrative approval for filling, dropping or withdrawing of prosecution cases in respect of offences mentioned in Chapter XXII of the Income-tax Act and corresponding provisions in other Acts relating to Direct Taxes.

4. All technical and administrative matters relating to provisions of sections 147 to 153 (both inclusive) of the Income-tax Act, 1961.

5. Searches, seizures and reward to informants.


7. Voluntary disclosures.


11. Supervision and control over the work of Directors General of Income-tax (Investigation), DGit (Intelligence) and Chief Commissioners of Income Tax (Central).
VIII. Cases or classes of cases, which shall be considered by Member (Audit & Judicial):

1. All judicial matters under Chapter XX and section 288 of the income-tax Act, 1961.

2. All matters relating to writ and appeals to the High Courts and Supreme Courts and all matters relating to Civil suits under the code of Civil Procedure, 1908.

3. Matters relating to appointment of Standing Counsels, Prosecution Counsels and Special Counsels for the Income tax Department before the High Courts and Supreme Court.

4. All matters relating to Audit & Public Accounts Committee.

5. All matters falling u/s. 72A and 80-O of the It Act, 1961.


7. Supervision and control over the work of DGIT (L&R) and DIT (Audit).

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

1. CIT (Audit & Judicial)

   1. All files related to Audit & Judicial, DG (L&R).
   2. Chairman of the Circular group.

2. CIT (Coordination & Sys)

   1. All Policy matters relating to establishment and cadre management, on behalf of CBDT.
   2. Financial Management relating to expenditure budget for which DIT (O&MS) is the nodal agency, shall be supervised by him on behalf of CBDT.
   3. Policy relating to infrastructure requirement of the Department.
   4. Serious cases of Grievances and all VIP references in this regard wherever urgent attention is needed.
   5. All PMO references, Supervision of Implementation of Cabinet decisions, decisions of Cabinet Committee.
   6. Any other matters of Coordination on behalf of CBDT as assigned by Revenue Secretary.
   7. Coordinating the work of various members in the CBDT and maintaining liaison with outside agencies.
   8. Any other work assigned by Chairman and other higher authorities.
3. CIT (ITA)

1. All sections working under Member (IT) will report through CIT (ITA).
2. Complaints, Representations relating to above.
3. Zonal work pertaining to collection of revenue, coordination with Chief Commissioners of the Zone, and developing strategy for Revenue enhancement of the Zone.

4. CIT (Inv.)

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

5. CIT (IT&CT)

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

6. CIT (Vig.)

1. All files dealt with by Director (V&L) shall be submitted to the Member (P&V) through Commissioner (Vig.), CBDT.
2. CIT (Vig.) shall assist Member (Vig.) in work relating to
   a. Vigilance and disciplinary proceedings/complaints against Group A Officers.
   b. Zonal matters falling under Member (P&V).
   c. Any other work assigned by member (P&V).
3. References from the Members of Parliament/VIPs/Ministries and Parliament Question pertaining to the above subject.

7. Media Coordinator

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

C. Work allotted to different sections
1. Ad. VI Section

List of the Subjects:

The following matters relating to Gazetted Officers of the Income-tax Department:

1. Pay – Next Below Rule.
2. Special Pay.
4. Holding of DPC for grant of Senior Scale to AC, Its and Selection Grade to DCITs.
5. Seniority.
7. Training of Officers abroad.
8. Departmental Examination
10. Confirmation.
11. Associations and Unions.
12. Deputation to ex-cadre posts in India.
13. D.P.C.s
15. Recruitment.
17. Promotion to the grade of Assistant Commissioner of Income-tax.
18. Parliament Questions pertaining to the subjects dealt with in the Section.
19. Report and Returns pertaining to the subjects dealt with in the Section.

2. Ad. VI (A) Section
List of Subjects:

Following matters relating to the Gazetted officers of Income-tax Deptt.:

1. Pension
2. CCS (Conduct) Rules, 1964
5. Leave Matters.
6. Permission to Non-entitled officers to travel by air.
7. T.A./Leave travel concession.
8. Change of Home Town/Name/Surname/Date of Birth.
10. HRA/CCA
12. Permission for setting up of chamber practice and commercial employment after retirement.
13. Parliament Questions on the above items of work.
15. Extension and Re-employment.
16. Appointment of group ‘A’ and ‘B’ posts in the computer cadre such as Joint Director, Deputy Director, Asstt. Director.
17. Farming of Recruitment Rules of the gazetted staff in the Computer cadre and Sr. Pas in attached and subordinate officers under CBDT.
18. Appeal/Memoranda from ITO Group ‘B’ against the adverse remarks recorded in their ACRs.

3. AD. VII Section

List of Subjects:

1. Creation of posts (all cadres Group A,B,C&D) in the attached and subordinate offices under CBDT.
2. Continuance of temporary posts, conversion of temporary posts into permanent once and transfer of posts from one organization to another under the CBDT.
4. All matters relating to work studies in the attached and subordinate offices under the CBDT.
5. All matters relating to contingent paid staff and their regularization in the Income tax Deptt.
6. Administrative problems and policies relating to staff to CCA, CBDT and in ZAO.
7. Setting up of Committees/Commissions relating to Direct Taxes-Processing of recommendations of Committees/Commissions.
8. All general organizational administrative matters relating to Attached and Subordinate officers under the CBDT.
9. All matters relating to Direct Recruitment/promotions to the various non-gazetted posts in the Attached and Subordinate Offices.
10. Farming of recruitment rules relating to non-gazetted staff, their review and amendments.
11. Re-presentations against supersessions in promotion to non-gazetted posts.
12. Non or delayed confirmation/promotion-Representations thereof.
13. All matters relating to reservation for SC/ST in services in the attached and subordinate offices under the CBDT.
14. All matters relating to seniority of Group C and D Staff.
15. Processing of proposals for de-reservation of posts and preparation of various statistical returns relating to reservation.
17. Appointment on compassionate grounds of dependents of deceased Govt. servants-Processing thereof.
18. Representations against adverse remarks in confidential reports-Review and revision of CR forms.
19. Withdrawal of resignation and reinstatement in service.
20. Transfer of non-gazetted staff-inter-charge and also within the charge-Consideration of representations and framing of policies.
21. Matters relating to granting financial assistance to Canteens and Recreation Clubs.
22. CCS (Conduct) Rules-administration of.
23. Processing of representations form Unions/Associations of Income-tax employees in service matters concerning Ad. VII Section-Preparation of monthly reports to the Board regarding important matters.
24. Compilation of various statements/returns regarding reservation for SC/STs in offices under CBDT.
25. Preparation of various reports and returns relating to staffing strength, recruitment on non-Indians as postmen etc.
26. Reservation/absorption etc. for physically handicapped persons and ex-servicemen.
27. All correspondence etc with SSC regarding recruitment of Group C staff in the attached and subordinate offices under CBDT.
28. Parliament Questions relating to the above items of work.

4. Ad. VIII (DT) Section

List of Subjects:

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

1. Advances-G.P.F Advance, House Building Advance, Flood Advance etc.
2. Leave, Holidays and leave salary, etc.
3. Condonation of break in service.
4. Fixation of pay, annual increments, advances increments, crossing of efficiency bar, special pay etc.
5. Matter regarding Allowances (HRA, CCA, DA, LTC, Project Allowance, Children Education Allowance, Washing Allowance, Conveyance Allowance etc.).
6. Fixation of pay of re-employed pensioners and ex-combatant clerks.
7. Waiving of recovery of excess payments.
8. Associations and Unions (recognition and other matters).
10. Re-employment and extension in service.
11. Counting of previous military and civil service for pension, leave etc.
12. Arrear claims of pay, allowances etc.
13. Medical charges-Re-imbursement and investigation of arrears claim etc.
14. Contingent expenditure (telephone, furniture, stationery, typewriters, books and publications etc).
15. Compassionate Grant-Award from Compassionate Fund of India.
17. Grant of honorarium.
18. Watching the progress of the use of Hindi in the I.T. Department.
20. Suggestion Scheme-matter regarding.
22. Uniforms.
23. Economy instructions.
25. Computerisation
27. Imprest (Permanent Advance).
28. Central Govt. Employees Insurance Scheme/Linked Insurance Scheme.
29. Processing proposal for purchase and replacement of vehicles for the attached and subordinate offices.
30. Miscellaneous references.
31. References from MPs/Ministers pertaining to above subjects.

6. Vigilance & Litigation Section

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

List of Subjects:

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

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

8. IT (A-II) Section

List of Subjects:

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

1. Chapter IV-Parts D and E only viz. profits and gains of business of Profession and Capital gains.
2. All schedules of the Income-tax Act, 1961 expect Schedule II & III.
3. ITVC and ITCC under Pilot Scheme.
4. Concessions to migrants from Pakistan, Burma, Sri Lanka and East African countries
5. Section 138 of Chapter XIII-C.
6. Chapter XIV Sections from 139 to 146-All matters relating thereto
7. Section 153 Viz. Time limit for completion of assessment.
8. Section 154 to 158-All matters relating thereto.
9. Chapter XVI viz. Special provisions applicable to firms
10. Registration of firms etc. except Section 182 (3).
11. Chapter XV viz. liability of Special cases except Parts H, I & J.
13. Chapter XVII viz. Relief regarding tax on dividend in certain cases.
18. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work.
20. All reposts and returns from DIT (PR,PP&OL) and Commissioners regarding number of assesses.
21. Chapter VI except set off and carry forward of loss.
9. I.T. (Judicial) Section

List of Subjects:

2. Chapter XXIII Miscellaneous (Income-tax Practitioners etc.) except items specifically allotted to other sections.
3. Income-tax Appeals to Supreme Court by way of S.L.P. and leave granted by High Courts. (SAFEMFOPA SLP cases are to be dealt by the Deputy Secretary (Competent Authority Cell), Deptt. Of Revenue).
4. Chapter XIVA-Special provisions for avoiding repetitive appeals.
5. Writ Petitions relating to I.T. matters.
6. All suit matters relating to Income tax.
7. Jurisdiction and control over the work of CIT (A)/DCCA, distribution of their work, transfer of appeals etc.
9. Statistics regarding:
   a. drawing up to schedule of accommodation.
   b. scrutiny of plans and estimates.
   c. Securing approval of Expenditure Finance Committee where necessary; and
   d. Issue of administrative approval and expenditure sanction.
11. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.
12. To attend to matters coming in the courts and assisting/briefing Govt. Counsel/Central Agency.
13. Taking remedial action either by issue of administrative instructions or by amendment of law on decisions of the courts in the light of the advice given/views expressed by the Ministry of Law
14. Reviewing and monitoring the impact of new provisions of law granting reliefs and their implementation/administration by the field officers for the purpose of plugging any loopholes pointed out by the field formations.
15. Identification of loopholes noticed under the existing provisions of law and suggesting remedial action.
16. Jurisdiction of CIT (A) u/s 120.

Note: The actual work relating to the processing of appropriate legislation regarding items 12, 13 and 14 above will be the responsibility of TPL Section to whom the matter should be referred after examination.

10. I.T. (Budget) Section

List of Subjects:

1. Receipt, Analysis and Dissemination of all statistics relating to Corporation Tax, Income Tax and Interest Tax only in respect of Budget Targets and Collection of Demands (Arrear and Current both).
2. Estimation and allocation of Budget Targets.
3. Periodical Review of Budget collection and measures to be taken for augmenting it.
4. All matters connected with Chapter XVII (except section 195 and Chapter XVII D) including its implementation, interpretation by way of issue of circulars, instructions etc. and processing of suggestions in this regard under Chapter XVII, Section 230 under Chapter XVII to be dealt with by I.T. (Budget).
5. Receipt and analysis to TDS data in details and monitoring it for increasing the collection under this head.
6. Evolving system for monitoring and control of collection by way of Advance Payment of Tax.
7. Measures to be taken for collection of Current and Arrear Demands.
8. Problems relating to scaling down and write off of Arrear Demands.
9. Delegation of powers of write off to ITOs, ACITs, DCITs, Chief Commissioners/Directors General.
11. Work including references from Chief Controller of Accounts relating to acceptance of Direct Taxes by public sector banks.
15. Refund Banker scheme.
11. Income Tax Coordination Section (ITCC)

List of Subjects:

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

12. Wealth-Tax
1. All matters and references relating to Wealth-tax and Expenditure tax and Benami Transactions (Prohibition) Acts but excluding:
   a. All matters and references relating to agreements with other countries for the avoidance of double taxation in respect of Wealth-tax and grant of unilateral relief;
   b. All matters relating to Tax Planning and Legislation and issue of instructions relating to new legislation in respect of Wealth-Tax/Expenditure Tax/Benami Transaction (Prohibition) Acts.
   c. All matters relating to penalties under Wealth-Tax/Expenditure-Tax/Benami Transactions (Prohibition) Acts, and
   d. All matters relating to tax evasion under these Acts (Wealth-Tax, Expenditure Tax and Benami Transactions (Prohibition) Acts, including complaints and evasion petitions.
4. All references to Board emanating from Valuation Cell and appointment of Valuation Officers.
5. Transfer of jurisdiction cases relating to Wealth-Tax/Expenditure Tax appeals.
7. All Court cases relating to Wealth-Tax/Expenditure Tax and Benami Transactions (Prohibition) Acts.
8. All other miscellaneous matters relating to Wealth Tax/Expenditure Tax and Benami Transactions (Prohibition) Acts.

13. Other Taxes

List of Subjects:

1. All matters and references relating to Estate Duty/Gift-tax Acts but excluding:
   a. All matters and references relating to agreement with other countries, avoidance of double taxation in respect of Estate Duty/Gift-tax.
   b. All matters relating to Tax-Planning and Legislation and issue of instructions relating to the new legislation in respect of Estate Duty/Gift-Tax Acts.
   c. All matters relating to penalties under Estate Duty/Gift-Tax Acts.
   d. All matters relating to tax evasion under these Acts (ED & GT) including complaints/tax evasion petitions.
3. All court cases relating to Estate Duty/Gift Tax Acts.
4. All other Miscellaneous matters relating to Estate Duty/Gift Tax Acts.
7. All Court cases pertaining to Chapter XXC/XXA of I.T. Act, 1961.
8. Complaints and representations relating to the above items.
9. Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.
10. All non-statutory work relating to Securities Transaction Tax (STT).
11. All non-statutory work relating to BCTT.
12. Chapter VI-only, and set of and carry forward to loss.
14. T.P. L. Section

List of Subjects:

1. All matters relating to Tax Policy and Legislation in respect of Income Tax and other direct taxes including instructions on the new legislation
2. The annual Finance Act and issuance of Explanatory Circular thereon.
3. Processing and drafting of amendments to Income-tax Rules and rules relating to other direct taxes.
4. Revision of statutory forms.
5. Revenue forecasting.
6. Preparation of Tax Expenditure Statement in the sphere of Direct Taxes
7. Drafting of the amendments to schemes framed under the Direct Taxes Acts.
8. Comments on Direct Tax proposals in the Bills/enactments sponsored by other Ministries
9. References relating to the interpretation of the provision of the tax concession Orders in the case of Goa, Daman and Diu and Pondicherry.
11. Attending to constitutional challenges by way of writs against new enactments/amendments to Income-tax Act.
13. All representations, Parliament Questions, PAC matters, communications from the Committee on Subordinate Legislation, Committee of Secretaries, Group of Ministers and comments on Cabinet Notes received from other Ministries.
14. Consolidation of material for President’s Address, Finance Minister’s Budget speech, Report on activities of Ministry of Finance, Legislative Programme for Parliament Session.
15. Preparation of material for the annual Economic Survey.
16. Preparation of material for the Annual Economic Editors’ Conference.
17. Setting up studies on the provisions of Direct Tax Laws and look for new avenues for resource mobilization through Direct Taxes.
18. Examination and implementation of recommendations of various Committees and Commissions set up by the Government.
19. Circulars/instructions clarifying new provisions contained in any Direct Tax Laws during the first year after the law is passed.
21. All matters pertaining to FBT.
15. I.T. (INV. I) Section

1. All tax evasion complaints including those received from M.Ps and others.
4. Survey Operation—all taxes.
5. Central Information Branches.
6. Inter-departmental coordination relating to investigation and enforcement agencies.
8. All matters relating to investigation not specifically allotted to Investigation II or III.
9. Prosecution and compounding work which is with OSD (Legal) who is assisted by the ADI (Prosecution).
10. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work regarding the above.

16. I.T. (INV. II) Section

1. All matters relating to search and seizure including statistics and cases relating to Sections 132, 132A and 132B of the Income-Tax Act.
3. Matters relating to reward to officers and staff in search and seizure cases and assessment cases.
4. All complaints/representations, parliament questions, PAC work, Consultative and Advisory Committee work relating to above.
6. Orders u/s 119, relating to the above.

17. I.T. (INV. III) Section

1. Reward to informants.
4. Matters relating to penalties under Chapter XXI of the IT Act and corresponding penalties under Direct Tax Avt.
5. Functioning and review of working of Directorate of Spl. Inv. And Central Charges (including centralisation and decentralization of cases).
6. Orders u/s 19 of the IT Act relating to above.
7. All complaints, representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to above.

18. A & PAC-I Section

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

9. Procuring and furnishing the statistical data required for publication in C & AG’s Report and liaisoning with CAG & Director of I.T. (RSP & PR) of Income-tax Deptt. and other Sections of the Ministry in this connection.

10. Processing of Systems Reviews/Appraisal conducted by the C&ACG and included in the Audit Report of the C&AG.

11. Action on informal assurances made in the course of the meetings of the PAC relating to audit paras dealt in the section.

12. Coordinating and monitoring the processing of recommendations contained in PAC Reports and furnishing Action Taken Notes.


15. Zonal matters of Member (A&J), CBDT.

19. A & PAC II Section

List of Subjects:

1. References from C&AG of India on audit objections relating to Income Tax, Corporation Tax, Sur-Tax and Interest Tax (except Karnataka and West Bengal, Gujarat and North West Region Charges).

2. References from Commissioners of Income-Tax regarding audit objections on Income Tax, Corporation Tax, Sur-Tax and Interest-Tax (except Karnataka and West Bengal, Gujarat and North West Region Charges).

3. Processing of draft audit paras for Audit Report (Revenue Receipts) received from C&AG’s Office in individual cases relating to Corporation Tax, Income Tax, Sur-Tax and Interest-Tax (except Karnataka and West Bengal, Gujarat and north West Region Charges).

4. Procuring and furnishing of information of Public Accounts Committee before and after its meeting.

5. Taking action on informal assurances made in the course of the meetings of the Public Accounts Committee relating to audit paras dealt in the Section.

6. Coordinating and monitoring the recommendations contained in the Public Accounts Committee Reports including Action Taken reports on audit paras dealt in the Section.


8. Preparing action taken reports on the Annual Reports of C& AG, and also on PAC Reports.

9. Miscellaneous items including O & M Reports/Returns.
10. Processing of Systems Reviews/Appraisal conducted by the C&ACG and included in the Audit Report of the C&AG.
11. All matters related to co-ordination with C&AG of India and PAC of Parliament including liaison & PR.

20. Foreign Tax & Tax Research Division

List of Subjects:

1. Tax research relating to direct tax laws in India and abroad. Indenting of books & magazines for the purpose of study and research in the Foreign Tax Division for the Library of the Central Board of Direct Taxes.
2. All matters and references relating to tax treaties.
3. All references under adjudication clauses of tax treaties and exchange of information.
4. All matters relating to foreign collaboration agreements with non-residents.
5. All matters/references regarding tax liability of non-residents/other foreigners.
6. Studying the modus operandi of tax avoidance or evasion by non-residents.
7. Maintenance of liaison with RBI/FERA authorities.
8. Statistical the modus operandi of tax avoidance or evasion by non-residents.
10. All matters & references regarding tax exemption of UNO/affiliated bodies/employees.
11. All matters & references regarding assessment problems in the case of residents in respect of technical, financial or business collaboration agreements with non-residents.
12. All matters/references relating to following provisions of I.T. Act, 1961 namely: Sections 2(17)(iv), 2(30), 6(2), 9, 10A, 10B, 10C, 10D, 10E, 10(6), 10(7), 10(8), 10(9), 10(15)(iv), 25, 40(a) (i) and (iii), 42, 44B, 44 BB, 44BBA, 44BBB, 44C, 44D, 44DA, 44G & 44H, 800, 80R, 80RR, 80RRA, 90, 91, 92, 92A, 92B, 92C, 92CA, 92D, 92E, and 92F, 93, 115A, 115 AB, 115 AC, 115BBA, 160(i), (l), 163, 172, 173, 174, 182(3), 195, 230(9), 293A (with ref. to foreign companies), rule 6 of the First Schedule to the Act and rule 10 of the I.T. Rules, 1962.
13. Furnishing of information to international associations, bodies etc. about Indian tax laws and procedure.
14. Preparation of selective tax payer educational material for non-residents including persons of Indian origin settled abroad.
15. Interpretation of I.T. Act provisions whenever required-Advance ruling in case of non-residents.
17. All Parliament Questions relating to the above subjects.
18. Work regarding Commonwealth Associations of Tax Administration (CATA) seminar.
19. Work relating to UN organised Tax Seminar relating to direct tax (UN Group of Experts Meetings).
20. Draft Audit Paras, Audit Paras included in the C & AG’s Report and recommendation thereon of the Public Accounts Committee in respects of the above-mentioned subjects.

21. Headquarters and Grievances Cell

1. All matters relating to grievance petitions from public or staff of the Income-tax Deptt.
2. All matters relating to Departmental training.
3. Tax Return Preparers scheme.
4. All matters relating to Income-Tax Ombudsman Scheme
5. Large Taxpayer Units.
6. Any other work assigned by the Chairman.