

For Departmental Use Only



# **DOS & DON'TS MANUAL 2011**

*PREPARED BY*  
DIRECTORATE GENERAL OF INCOME TAX (VIGILANCE)  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI

## **DISCLAIMER**

The “**DOs & DON'Ts**” in this Manual have been compiled on the basis of material available in CCS(Conduct) Rules, CCS(CCA) Rules, CVC Manual and other Government Publications for orientation and guidance of the Officers and staff of the Income tax Department and is only for Departmental use. This Manual cannot be quoted in any proceedings as an authentic reference resource. Due care has been taken while editing and printing of this Manual. However, in case of any difference/discrepancy reference may be made to the original Publications.

## *From Chairman's Desk*

I am happy that the Directorate of Vigilance has brought out the Manual of ' DOs & DON'Ts ' as part of its ongoing drive to evolve best practices in the area of Preventive Vigilance and I am sure that it would be very useful for development and growth of the employees as well as that of the department.

This Manual deals with all the important areas of the functioning in the department. It compiles at one place, DOs & DON'Ts as prescribed in different Acts, Rules and Regulations to be observed by the government servants. It would serve as a very good ready reference for efficient, prompt and fearless discharge of the duties by the officials of the department.

I congratulate Dr Sudha Sharma, DGIT (Vig.) & CVO, CBDT and her team for their commitment to do good work in area of Preventive Vigilance. The efforts put in by them are highly commendable.

*Chandra.*

(Prakash Chandra)  
Chairman, CBDT, New Delhi.

## PREFACE

It gives me immense pleasure in bringing out the Manual of "DOs & DON'Ts" prepared by the Directorate of the Vigilance. In view of the policy laid down by the Central Vigilance Commission, it has been our continuing endeavour to evolve best practices in the area of Preventive Vigilance. Greater emphasis on the preventive measures would help the organisation in reducing the cases of Punitive Vigilance and would enhance the reputation of the department.

Directorate of Vigilance has, therefore, come forward with a plan which entails series of activities to sensitise, inform and educate the officials. Launching of web link of the Vigilance Directorate on 28<sup>th</sup> October, 2010 was an important measure in this direction. It is our sincere intention to make the employees in general and supervisory authorities in particular, familiar with rules and regulations to make them confident and fearless in discharge of their duties. Ignorance or lack of clarity about the rules makes an employee apprehensive and indecisive. It leads to delays or taking wrong decision and becomes prime cause of complaints/ grievances. Efforts have been made to present the 'DOs & DON'Ts' in different areas of work in a simple and lucid manner for handy reference of the employees.

The Manual contains seven chapters. **Chapter I** is about 'General Conduct' expected from each responsible government servant and observance of these DOs & DON'Ts would definitely enhance the respect and dignity of the employee along with improving work culture in the organisation.

**Chapter-II** is about the conduct which is expected by the CCS (Conduct) Rules and observance of the same is mandatory. Since violation of conduct rules attracts penal consequences, it would be useful to have ready reference available. **Chapter-III** is regarding DOs & DON'Ts to prevent sexual harassment at the work place, which requires emphasis in view of rulings of the apex court and various directions of the Government. **Chapter-IV** gives DOs & DON'Ts regarding Financial Propriety to prevent financial irregularities and errors. **Chapter-V** is concerning DOs & DON'Ts of the vigilance administration to be

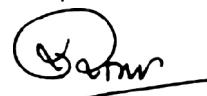
performed mandatorily by each supervisor, as vigilance is essentially a Management Function. **Chapter-VI** gives DOs & DON'Ts to be observed by Inquiry Officer, Presenting Officer and Charged Officer, as part of duties and responsibilities, during the Disciplinary Proceedings. **Chapter-VII** is regarding DOs & DON'Ts to be observed while acting as tax administrators. It contains common mistakes/ errors which, if committed, have potential for punitive vigilance.

I will fail in my duty if I don't express my indebtedness and gratitude to the Chairman and Member (P&V), Central Board of Direct Taxes for their constant inspiration, guidance and support for all the initiatives taken by this Directorate. Their encouragement and motivation has worked in bringing out this Manual too.

Last but not the least, my appreciation is due to the Vigilance team of the Directorate. Shri Adarsh Kumar Modi, Addl.DIT (Vig.) has contributed maximum in bringing out this publication. Other members of the Directorate viz. Shri A. Bandopadhyay & Dr. B.K. Sinha ,DsIT(Vig.), Shri S. K .Jain & Shri Rakesh Gupta, Addl.DsIT(Vig.) and Shri R.S. Negi & Shri Akhilesh Bidalia, DDsIT(Vig.) gave their valuable inputs and suggestions in preparation and editing of the Manual.

We hope that this Manual will be helpful to the readers in better understanding the Rules & Regulations of the department. Our goal is to prevent mistakes committed out of ignorance and, thus save the employees from agony of punitive vigilance. If we achieve this goal, it will give us the greatest satisfaction of having been rewarded in our efforts.

All constructive suggestions and feedback for further improvement are most welcome.



(Dr. Sudha Sharma )  
DGIT(Vigilance) & CVO , CBDT, NEW Delhi.

## **INDEX**

<b>S.No.</b>	<b>Chapter</b>	<b>Subject</b>	<b>Page No.</b>
1.	I	General Conduct	1
2.	II	Conduct as per CCS (Conduct) Rules	8
3.	III	Prevention of Sexual Harassment at Work Place	17
4.	IV	Canons of Financial Propriety	19
5.	V	Vigilance Administration	21
6.	VI	Disciplinary Proceedings (A) Suspension (B) Departmental Inquiry (I) General (II) Inquiry Officer (III) Presenting Officer	25 27 29 34
7.	VII	Administration of Direct Tax Laws	37

## CHAPTER-I

### GENERAL CONDUCT

#### DOs

- Always remember that you are a public servant, duly compensated for your services through salary, allowances, perks, etc., out of the 'public-exchequer'. As such, you are covered under the definition of 'Public servants' as incorporated under the Prevention of Corruption Act, 1988 and also under the Indian Penal Code 1860.
- Always keep in mind the Department's Vision, Mission and Objectives. Every employee of the organization has to contribute his/her best through highest standards of integrity, dedication, commitment, competence and impartiality in a fair, fearless and dispassionate manner.
- Keep your image both in public and in the organization as that of an honest, just, reasonable, fair and friendly public servant.
- Always demonstrate a sense of fair play and impartiality in disposing of cases. Be judicious in your approach.
- Observe normal courtesies with the public, seniors, subordinates and colleagues.
- Good behavior is an important tool towards success; behave with others the way you expect others to behave with you.
- Do conduct yourself in a manner, which enhances the image of the department. This covers not only your action in your official capacity and position, but also your private life and dealings. For example, if you are found in an intoxicated state in a public place, you are liable to be proceeded against for breach of Conduct Rules/Standing Order.
- Keep a good conscience, and stick to it. It is a constant friend and will never let you down. Hence, decide on what you think is right and

stick to it. Please record your reasons for a particular advice or decision in the file as logically and as clearly as possible.

- Do seek permission from your controlling authority before leaving Headquarters.
- Do keep your controlling officer informed of your movements.
- Think well before acting but when the time of action comes, stop thinking and start acting, as action is the expression of your thoughts.
- If you commit an error, admit the same gracefully, instead of trying to pass on the responsibility to others.
- Carry out the work assigned by the superiors with specific or general instructions conscientiously and to the best of your ability.
- Do remember that infringement or violation of any law can result in departmental action, apart from other proceedings under the law violated e.g. laws relating to prohibition of bigamous marriages, taking or giving dowry, drugs addiction, giving or taking of bribes etc.
- Always date your initials or signatures. It may save you sometimes, from some possible future embarrassments.
- Remember, willful insubordination or insubordination of any kind, alone or in combination with others, is serious misconduct liable to attract penalty.
- Every employee should avoid monetary transactions either directly or through members of his/her family, which places him/her under pecuniary obligation to any person with whom he/she has or is likely to have official dealings.
- Submit your bills in time after verifying them carefully. Any excuse at a future date for any wrong claim is neither desirable nor acceptable.
- Remember, use of abusive language, drunkenness, fighting, riotous or indecent behavior within the office premises or outside

especially while on official duty, are considered major offence liable for punishment.

- Be brief in conversation on phone especially when the call is personal.
- Be punctual in work.
- In absence of written instructions or procedural guidelines, if different work/functions are performed in your charge as per certain practices or on case to case basis, it would be desirable to streamline them through written procedures. It would help the new entrants to your charge to perform his/her duties properly and also in fixing individual responsibility.
- Encourage your subordinates to do their best. Every human being craves to be appreciated. If you want to bring about effective change in the shortest time, encouragement is the best tool.
- Make the working 'participative' within your area of work. Let each employee feel that he has an important role to play in creating an environment for efficient behaviour & team work thereby enhancing the morale of the employee.
- Create a 'vigilance friendly' environment in the organization through your own positive, transparent, fair and timely actions.
- Always carry identity card while on official duty.
- Communicate change in address and personal/family status to the department.
- Do ensure that all confidential documents are duly sealed, packed and no pre-dispatch tampering is made.
- Keep the workplace clean.
- Be cost conscious and avoid misuse of facilities like vehicles, phone, internet etc. provided for official purposes.

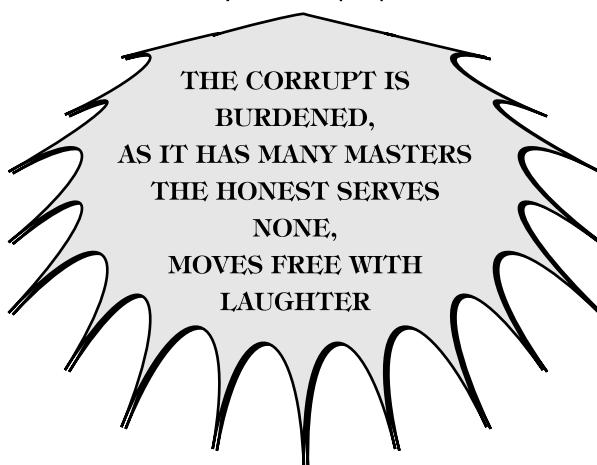
- Do respond to calls received from superiors within reasonable time and preferably immediately.
- Avail leave with prior permission and submit leave application well in time.
- Publicize the rules and procedures as widely as possible, in simple words and make them less cumbersome.
- Process various consumable bills i.e. Electric/Water/Telephone bills in time and ensure timely payment to avoid action in the form of penalty, disconnection of meter etc.
- Do strictly follow measures as mandated by the Directorate of Systems regarding safety and security of the System like use of only authorized software , no internet facility on systems with ITD Applications, non sharing of passwords etc.
- Do give true declaration of dependents for availing medical, LTC benefits etc.
- Do submit Annual Performance Appraisal Report of self in time and also do timely reporting/review of the APARs of the subordinates.
- Do keep the confidential and secret files/documents in personal custody and also keep a record of their transfer/handing over. Do maintain shadow file in appropriate cases.

## **DON'Ts**

- Don't forget to do your duty as efficiently as you can. Every duty performed efficiently, gives satisfaction and makes life blissful.
- Don't be negligent or exhibit lack of devotion to duty any time. Barring bonafide mistakes or errors of judgment, if any employee exhibits lack of devotion to duty or negligence, he/she attracts provisions of Conduct Rules.
- Don't be arbitrary and illogical in your decisions. The decisions should be justifiable on all counts.
- Do not lean too heavily on your superiors as also on your subordinates, it may prove costly.
- Avoid getting influenced by personal likes and dislikes, whims and prejudices while disposing off files or cases.
- Do not hesitate to say 'no' to anybody for any undue request made by him/her. Try to learn the art of saying 'no' politely, but firmly. A soft answer always turns away the wrath.
- Do not mix up your personal and official business as far as possible.
- Do not make attempt to flout or circumvent or short-circuit the Rules or Regulations, to suit vested interests; it may cost you heavily in the long run.
- Do not live beyond your means; it may be tempting, but dangerous.
- Do not make any unauthorized communication directly or indirectly or part with any information/trade secrets to any other employee or person to whom you are not authorized to communicate or to part with such information, or which may be detrimental to the interest of the organisation.
- Don't sign the minutes or any document back-dated. This may or may not achieve the desired objective, but can certainly put you in difficulties during interrogation, in the event of a vigilance case later.
- Do not act in a way, which may hinder the performance of the Department or damage its reputation.

- Do not take any obligation in any form from anyone, it may boomerang.
- Do not use your influence for securing any advantage for yourself or anyone related to or known to you; it does not speak well of you.
- Do not yield to temptation or run after petty gains; it does not pay ultimately.
- Avoid habitual indebtedness.
- Don't misuse and allow others to misuse the properties of the Department treating the same as your own.
- Do not forget to maintain proper records of movable and immovable properties at the time of acquiring them.
- Avoid habitual late attendance.
- Do not engage or participate in any demonstration involving incitement to an offence.
- Don't approach directly or indirectly any foreign Govt. or organization for financial assistance for visiting a foreign country for attending a course abroad without prior permission of the Government.
- Don't exceed your powers-financial and administrative. In case of emergency if prior approval could not be taken, regularize your deed immediately by taking post-facto approval in writing.
- Don't delay your action to redress the complaints or grievances of the people, wherever possible. If you have to say 'no' to somebody, say the same very politely, but firmly. It is better to say 'no' and decide than to keep the matters pending.
- Don't fail to intimate loss of identity card to concerned authorities promptly to avoid misuse.
- Don't forget to follow proper channel for making application to higher authorities.
- Don't accept any torn and tampered packet/envelope from Post Office, Courier Service Agents.

- Don't miss to report any theft/pilferage and loss taking place within the area of your jurisdiction to the concerned authorities.
- Don't hold official calls for longer duration. Learn to be brief and to the point.
- Don't waste time on net surfing during office hours.
- Don't give ambiguous orders; they tend to create confusion and chaos.
- Never miss to record the minutes of a meeting at the earliest possible, not later than 48 hours of the conduct of such meetings and the minutes should be circulated to all concerned positively within a week of holding such meetings. Delays in writing minutes of the negotiating committee, purchase committee, tender committee, recruitment/promotion committee etc., tend to give scope for suspicion that some manipulations might be taking place.
- Don't forget to sign the vehicle log-book with the driver at time of release of the vehicle.
- Don't make false personal claims, such as medical, Hotel Bills, LTC, local conveyance, Daily Allowance, transportation of personal effects on transfer etc., as it may entail stringent punishments.
- Don't resort to litigation without availing of the existing Grievance Redressal Mechanism of CBDT.
- Don't be absent from duty without proper authorization.



## CHAPTER-II

### CONDUCT AS PER C.C.S. (CONDUCT) RULES

#### DOs

- Do maintain, at all times, absolute integrity and devotion to duty.
- Do take all possible steps as supervisor to ensure the integrity and devotion to duty of all Government servants under your control and authority.
- Act in accordance with the Government's policies regarding age of marriage, preservation, protection of wildlife, cultural heritage and prevention of crime against women.
- Do take appropriate steps as in-charge of work place to prevent sexual harassment to any woman at such work place.
- Do intimate acceptance of an employment in a company or firm by a member of the family, to the prescribed authority as soon as after becoming aware of such acceptance and also intimate whether you have or had any official dealing with that company or firm if you have not obtained the sanction of, or sent a report to the Government earlier.
- Do remember not to deal with any matter or give or sanction any contract to any company or firm or any other person if any member of your family is employed in that company or firm or under that person or if you or any member of your family is interested in such matter or contract in any other manner and do refer every such matter or contract to official superior and the matter or contract shall thereafter be disposed of according to the instructions of the superior.
- Do prevent members of your family from taking part in, subscribing in aid of, or assisting in aid of, or assisting in any other manner any

movement or activity which is, or tends directly or indirectly to be, subversive of the Government as by law established and where you are unable to prevent a member of your family from taking part in, or subscribing in aid of, or assisting in any other manner, any such movement or activity, do make a report to that effect to the Government.

- Do remember not to make any statement of fact or opinion which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government by way of radio broadcast, telecast through any electronic media or in any document published in your own name or anonymously, pseudonymously or in the name of any other person or in any communication to the press or in any public utterance.
- Do make it clear at all times while publishing a book or participating in a public media that the views expressed by you are your own and not that of Government.
- Do communicate information to a person in accordance with the Right to Information Act, 2005 and the rules made there under, in performance of duties in good faith.
- Do remember not to ask for or accept contributions to, or otherwise associate yourself with the raising of, any funds or other collections in cash or in kind in pursuance of any object whatsoever, except with the previous sanction of the Government or of the prescribed authority.
- Do report to the Government if the gifts are received on occasions such as weddings, anniversaries, funerals or religious functions, and when the making of gift is in conformity with the prevailing religious and social practice, or from your near relatives or from personal friends having no official dealings, if value of such gift exceeds-
  - (i) Rupees seven thousands in the case of a Government servant holding any Group 'A' post;

- (ii) Rupees Four thousands in the case of a Government servant holding any Group 'B' post:
- (ii) Rupees two thousands in the case of a Government servant holding any Group 'C' post: and
- (iv) Rupees one thousand in the case of a Government servant holding any Group 'D' post:
- You may undertake honorary work of a social or charitable nature, or participate in sports activities as an amateur, or take part in the registration, promotion or management (not involving the holding of an elective office) of a literary, scientific or charitable society or of a club or similar organization, the aims or objects of which relate to promotion of sports, cultural or recreational activities, registered under the Societies Registration Act, 1860 (21 of 1860), or any other law for the time being in force, or take part in the registration, promotion or management (not involving the holding of elective office) of a co-operative society substantially for the benefit of Government servants, registered under the Co-operative Societies Act, 1912 (2 of 1912), or any other law for the time being in force without previous sanction from the Government. Do discontinue taking part in such activities, if so directed by the Government.
- Do vacate the Government accommodation, after the cancellation of your allotment within the time-limit prescribed by the allotting authority.
- Do manage your private affairs as to avoid habitual indebtedness or insolvency.
- Do submit an annual return in such form as may be prescribed by the Government in this regard giving full particulars regarding the immovable property inherited by you or owned or acquired by you or held by you on lease or mortgage either in your own name or in the name of any member of your family or in the name of any other person.
- Do report to the prescribed authority whenever you enter into a

transaction in respect of movable property either in own name or in the name of the member of your family, within one month from the date of such transaction, if value of such property exceeds two months basic pay (**w.e.f. 9<sup>th</sup> May, 2011**)\*.

- Do abide by any law relating to intoxicating drinks or drugs in force in any area in which you may happen to be for the time being. Do refrain from consuming any intoxicating drink or drug in a public place:
- Do intimate to the Government if married or marrying a person other than of Indian nationality.
- Do remember not to employ for work any child below the age of 14 years.
- Do remember riotous and disorderly behavior during and after the office hours in or outside office amounts to misconduct and attracts provisions of Conduct Rules.
- Do remember act of infidelity, unfaithfulness, dishonesty, untrustworthiness, theft and fraud, or dishonesty in connection with the Government's business or property amounts to misconduct and attracts provisions of Conduct Rules.

---

\* Prior to this, the upper limit of the value of such property used to be Rs 20000/- in the case of any Class I or Class II officer and Rs 15000/- in the case of any Class III or Class IV official.

### **DON'Ts**

- Don't do anything which is unbecoming of a Government servant.
- Don't act otherwise than in the best judgment except when acting under the direction of the superior official, in the performance of the official duties.
- Don't act in a discourteous manner in the performance of official duties or in official dealings with the public or otherwise adopt dilatory tactics or willfully cause delays in disposal of the work assigned.
- Don't indulge in any act of sexual harassment of any woman at her work place.
- Never use your position or influence directly or indirectly to secure employment for any member of your family in any company or firm.
- Don't permit your son, daughter or other dependant, to accept employment in any company or firm with which you have official dealings or in any other company or firm having official dealing with the Government except with the previous sanction of the Government. Provided that where the acceptance of the employment cannot await prior permission of the Government or is otherwise considered urgent, the matter shall be reported to the Government; and the employment may be accepted provisionally subject to the permission of the Government.
- Don't become member of, or be otherwise associated with, any political party or any organization which takes part in politics nor take part in, subscribe in aid of, or assist in any other manner, any political movement or activity.
- Don't join, or continue to be a member of, an association the objects or activities of which are prejudicial to the interests of the sovereignty and integrity of India, or public order or morality.

- Don't engage yourself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, public order, decency or morality, or which involves contempt of Court, defamation or incitement to an offence, or resort to or in any way abet any form of strike or coercion or physical duress in connection with any matter pertaining to your service or the service of any other Government servant.
- Don't own wholly or in a part, or conduct or participate in the editing or management of any newspaper or other periodical publication or electronic media except with the previous sanction of the Government, other than in course of bona fide discharge of official duties.
- Don't give evidence in connection with any enquiry conducted by any person, committee or authority except with the previous sanction of the Government, other than evidence given at an enquiry before an authority appointed by the Government, Parliament or a state Legislature or evidence given in any judicial enquiry or evidence given at any departmental enquiry ordered by authorities subordinate to the Government.
- Don't give or take any dowry or abet the giving or taking of dowry or demand directly or indirectly, from the parent or guardian of a bride or bridegroom, as the case may be.
- Don't accept, or permit any member of your family or any other person acting on your behalf to accept any gift other than those permitted by the rules.
- Don't accept any gift without the sanction of the Government, if it is not received on occasions such as weddings, anniversaries, funerals or religious functions, when the making of gift is in conformity with the prevailing religious and social practice, or gift is received from

your near relatives or personal friends having no official dealings and the value exceeds-

- (i) Rupees one thousand and five hundred in the case of a Government servant holding any Group 'A' or Group 'B' Post; and
- (ii) Rupees five hundred in the case of a Government servants holding any Group 'C' or Group 'D' post;

➤ Don't accept any gift from any foreign firm which is either contracting with the Government of India or is one with which you had, or is likely to have official dealings.

➤ Don't engage directly or indirectly in any trade or business or negotiate for, or undertake, any other employment, or hold an elective office, or canvass for a candidate or candidates for an elective office, in any body, whether incorporated or not, or canvass in support of any business of insurance agency, commission agency, etc., owned or managed by any member of your family, or take part except in the discharge of your official duties, in the registration, promotion or management of any Bank or other company registered or required to be registered, under the Companies Act, 1956 (1 of 1956), or any other law for the time being in force, or of any co-operative society for commercial purposes, except with the previous sanction of the Government.

➤ Don't sublet, lease or otherwise allow occupation by any other person of Government accommodation which has been allotted to you.

➤ Don't participate in or associate in any manner in the making of a sponsored media (radio or television) programme; or a media programme commissioned by Government media but produced by a private agency or a privately produced media programme including video magazine, except with the previous sanction of the Government. No previous permission shall be necessary in case where the

Government servant participates in a programme produced or commissioned by Government media in his official capacity.

- Don't speculate in any stock, share or other investment. Also don't permit any member of your family or any person acting on your behalf to make, any investment which is likely to embarrass or influence you in the discharge of your official duties. Provided that nothing shall apply to occasional investments made through stock brokers or other persons duly authorized and licensed or who have obtained a certificate of registration under the relevant law. Also don't forget to report the transaction if it exceeds the prescribed limits.
- Don't forget to report the full facts of the legal proceedings to the Government if any legal proceeding is instituted for the recovery of any debt due or for adjudging you as an insolvent.
- Don't acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in your own name or in the name of any member of your family, except with the previous knowledge of the prescribed authority.
- Don't acquire or dispose of any immovable property by lease, mortgage, purchase, sale, and gift or otherwise either in your own name or in the name of any member of your family if such transaction is with a person having official dealings with you, except with the **previous sanction** of the prescribed authority.
- Don't take recourse to any Court or to the press for the vindication of any official act which has been the subject-matter of adverse criticism or an attack of a defamatory character, except with the previous sanction of the Government. Provided that if no such sanction is received within a period of three months from the date of receipt of your request by the Government, you will be free to assume that the permission as sought for has been granted.
- Nothing in the preceding rule shall be deemed to prohibit you from vindicating your private character or any act done in private

capacity but where any action for vindicating private character or any act done in private capacity is taken, don't forget to submit a report to the prescribed authority regarding such action.

- Don't be under the influence of any intoxicating drink or drug during the course of duty and also take due care that the performance of your duties at any time is not affected in any way by the influence of such drink or drug.
- Don't appear in a public place in a state of intoxication.
- Don't enter into, or contract, a marriage with a person having a spouse living. Also don't enter into, or contract, a marriage with any person if your spouse is living
- Don't bring or attempt to bring any political or other outside influence to bear upon any superior authority to further your interest in respect of matters pertaining to your service under Government.
- Don't do willful insubordination or disobedience, whether alone or in association with others, to any lawful and reasonable order of a superior.

### CHAPTER-III

## PREVENTION OF SEXUAL HARASSMENT AT THE WORK PLACE

### DOs

- Do remember that women have the following fundamental rights under constitution which must be taken care of at work places:
  - ☞ Right to Gender equality,
  - ☞ Right against discrimination on grounds of sex
  - ☞ Right to practice any profession or to carry out any occupation, trade or business
  - ☞ Right to Life and Liberty
- Do remember that the Constitution of India requires the State to make provisions for securing just and humane conditions of work. Provide for the same in the work places for the working women.
- Do remember that the constitution also makes it the duty of every citizen of India to renounce practices derogatory to the dignity of women. Guard against the same.
- Do always endeavour to create and sustain, conducive environment for working women.
- Do remember that all of us have a collective responsibility to protect our Human Rights and eradicate behavior, which is unacceptable and discriminatory.
- Ensure adequate personal security for employees specially women.
- The victim of sexual harassment should have the option either to seek transfer of the perpetrator or her own transfer.
- Do take all steps necessary and reasonable to assist the affected person in terms of support and preventive action where sexual harassment occurs as a result of an act or omission by any third party or outsider.

## **DON'Ts**

- Don't infringe the fundamental rights of women, as they are enforceable under Article 32 of the Constitution and hence, attract legal action.
- Do not forget to show due courtesies towards female employees and colleagues.
- No employee should ever indulge in sexual harassment of a woman employee at the work place. If you do, you will be liable for disciplinary proceedings. For this :
  - Don't indulge in physical contact and make advances directly or indirectly, towards a woman employee. Otherwise, it would amount to sexual harassment.
  - Don't ever pass sexually coloured remarks on female employees.
  - No employee should ever show or attempt to show directly or by implication pornography to any woman employee. It would amount to sexual harassment of woman employee.
  - Don't ever indulge in any unwelcome physical, verbal or non-verbal conduct of a sexual nature with any woman employee. Any such behavior amounts to sexual harassment of a woman employee. Do not treat women employees as sex objects.
- Don't place women employees at disadvantageous position in connection with their employment.
- Besides departmental action for sexual harassment, the Disciplinary Authority must not miss to invoke criminal remedy under the Indian Penal Code:
  - Assault or use of criminal force to a woman with intent to outrage her modesty is a cognizable offence under Section 354 with laid down punishment of imprisonment for 2 years or fine or both.
  - Uttering any word or making any gesture intended to insult the modesty of a woman is a cognizable offence under Section 509 with punishment of simple imprisonment of 1 year or fine or both.
- Don't make a baseless complaint of harassment. That will adversely affect the credibility of the complainant in particular and the dignity of women in general.
- Don't forget that sexual harassment of woman has been held as violation of her fundamental right by the Hon'ble Supreme Court and hence, is justiciable (violation can be challenged in Courts).

## CHAPTER-IV

# CANONS OF FINANCIAL PROPRIETY

### DOs

- Every employee should spend the public money most frugally in the same way as a person of ordinary prudence would do concerning his own money.
- Always follow the recognized accounting systems and rules for recording all transactions accurately.
- Do clear the bill expeditiously as per the terms of the Purchase Order/Contracts/ Agreements.
- Do ensure that the supporting documents are attached with the claim form and the Competent Authority approves the bills/claim.
- Do review the expenditure incurred on various heads periodically with the object of effecting reduction in the expenditure within the approved budgetary limits.
- Do ensure compliance to the purchase procedure while clearing the purchase proposals.
- Do ensure timely deductions and deposit of Tax deducted at source as per the IT Act.
- Do check the money received from the cashier before you leave the window.
- Do clear all payments within the reasonable time.
- Do accord priority to payments of urgent and time-bound nature, e.g., electricity and water supply bills etc.
- Amount of allowances, such as travelling allowances granted to meet expenditure of particular type should be so regulated that allowances do not become a source of profit to the recipient.
- Do select the lowest evaluated, technically and commercially responsive bid, meeting qualifying requirements and not necessarily the amount-wise lowest quoted bid.
- Always be consistent with criteria for Bid Evaluation.
- Do take decision within reasonable time.
- Do follow eligibility criteria notified in the requisition.

## **DON'Ts**

- Don't sanction any advance until and unless the employee does not clear the advance given earlier.
- Don't process any payment, which is not in accordance with the rules.
- Do not process payment/expenditure over and above the amount budgeted for unless authorized by the Competent Authority.
- Don't disclose/part with any information relating to the financial matters to any outside agency.
- Expenditure should not *prima facie* be more than what occasion demands.
- No authority should exercise powers of sanctioning expenditure to pass an order which will directly or indirectly be for his own advantage.
- Don't commit an illegal or unethical act, or instruct or encourage another employee to do so. The known laws and regulations of the countries, in which we operate or in which we have any contractual association, should always be observed.
- Never give preferences to bills of particular Contractor/ Suppliers over the others.
- Don't ever make a claim for any allowance or facility like LTC or T.A. bills etc. by making a wrong certificate.
- Don't overlook the financial rules and the limits of your authority while sanctioning/approving any expenditure.
- Don't defer the recoveries due from contractors/employees on account of Advances, PF, Conveyance, HRR, Festival Advance etc.
- Don't release any payment till the required form for the same is filed with you, duly filled-in in all respects.
- Don't prolong the processing of tenders. They must be finalized within reasonable period.
- Never delay refunding Security Deposit/Earnest Money Deposited (EMD) to unsuccessful bidders.
- Do not miss to make percentage random check of vouchers from time to time as a step towards preventive vigilance.

## CHAPTER-V

# VIGILANCE ADMINISTRATION

### DOs

- Do remember that Vigilance is the function of all employees having supervisory responsibility, not of Vigilance Department alone, as Vigilance is primarily a Management function.
- Do a periodical self-assessment or self-analysis of yourself as a public servant, a good citizen and a vigilant professional and also about what others think and talk about you.
- Maintain absolute integrity and devotion to duty.
- Always be firm in conviction and determination.
- Do consider everyone as honest and well meaning, unless proved otherwise.
- Do remember that corruption starts in a small way, it would thus be wise to nip the evil in the bud.
- Take prompt and firm action to bring the corrupt to book. This will enhance the moral health of the department, give extra impetus to the honest and keep the corrupt few under constant pressure.
- Develop an information channel for planning and conducting preventive checks so as to cover all the sensitive points and places of corruption within your control.
- Always verify authenticity of the specific allegation(s) from whatever source you may get.
- Be quality conscious in the results of preventive checks and investigations. Mere statistics does not show your effectiveness.
- Pay surprise and frequent visits to the places visited by the public, it will give you a good feed back of the happenings.
- Plan and enforce regular inspections and surprise visits in order to detect pilferages, corruption and malpractices.
- Locate the sensitive spots within your area of work and make regular and surprise inspection of such spots and of personnel posted in these posts.
- Keep proper surveillance on persons working under you who are of doubtful integrity.

- Define the duties and responsibilities of each employee working under you leaving no ambiguity in their roles.
- Vigilance clearances be given at the time of promotions, deputation etc. as per laid down norms.
- Develop an efficient machinery/system to deal promptly with complaints received about the areas and personnel under your supervision.
- Be objective in collecting facts and evidence oral and documentary, to sustain the charges of misconduct.
- Always be fair and impartial and without personal prejudices and influences while conducting an investigation.
- Always complete investigation with reasonable speed and in an objective manner in order to command confidence of the employees about the judicious working of the department.
- Remember that prevention is better than cure and prevention of corruption is better than the post corruption hunt for the guilty. Therefore, for sensitizing the public about corruption ,display a standard notice board at the reception of the office, containing the following message in English and in the vernacular languages :

*"Do not pay bribes. If anybody of this office asks for bribe or if you have any information on corruption in this office or if you are a victim of corruption in this office, you can complain to the Head of this Department or the Chief Vigilance Officer and the Central Vigilance Commission (Name, complete address and telephone numbers have also to be mentioned against each)".*

- Remember, problems start where vigilance ends.

## **DON'Ts**

- Never be instrumental in implicating an honest employee in a vigilance case under pressure or out of extraneous considerations.
- Never arrive at hasty or faulty conclusions.
- Never be swayed by preconceptions, pressures, surmises or conjectures.
- Never suffer from bias and subjectivity.
- Never be light hearted, flippant or irresponsible in your official conduct.
- Don't ask for any undue favour.
- Don't avail of any non-entitled facility even if offered.
- Never delay the decision and/or movement of files. Delay creates doubt and breeds corruption. Even innocent delays create suspicion in the minds of the people. Remember that the percentage of mistakes in quick decisions is no greater than in long drawn ones.
- Never do anything with a view to perpetrating revenge on any person to settle personal scores.
- Do not allow anyone to form a clique on a particular seat. Policy of rotation must be followed in transfers/postings.
- Don't hesitate to seek help of the Vigilance Directorate on Vigilance matters, whenever needed.
- Don't try to bypass any instruction from superior authority even in a circuitous way.
- Don't be extravagant in your habits.
- Don't be too close to any particular employee or junior otherwise, your impartiality can be questioned.
- Don't hesitate to pinpoint and suggest improvement wherever you find cumbersome procedures, which may provide opportunities for corruption and mal-practices.

- Don't show slackness towards any infringement of rules and regulations. Take immediate preventive or punitive action, as the situation demands.
- Don't forget that your being vigilant can help to plug pilferage, wastage of resources, leakage and other unproductive activities, and thus, helps in achieving the goals, in the process.
- Don't hesitate to take firm action when cases of lack of bonafide and integrity come to notice.
- Don't ever forget that all decisions should be taken based on bonafide considerations. Minor procedural irregularities can be condoned. But don't forget to record the reasons for procedural deviations.
- Don't pass ambiguous orders. They are the breeding grounds for irregularities.
- You should not dread the Vigilance Department. Truly speaking, Vigilance Department promotes righteous working and is a friend of all honest people.



## CHAPTER-VI

### DISCIPLINARY MATTERS

#### (A) SUSPENSION

##### DOs

- Do remember, as per Rule 10(1) of CCS (CCA) rules 1965 a government servant may be placed under suspension:
  - Where disciplinary proceeding against him is contemplated or is pending; or
  - a case against him in respect of any criminal offence is under investigation or trial; or
  - When, in the opinion of the competent authority, he has engaged himself in activities prejudicial to the interest of the Security of the State.
- Do remember that as per Rule 10(2) of CCS (CCA) rules 1965, a government servant, who is detained in custody, whether on a criminal charge or otherwise, for a period exceeding 48 hours or in the event of conviction for an offence, he is sentenced to a term of imprisonment exceeding 48 hours, shall be deemed to have been placed under suspension with effect from the date of detention by an order of the appointing authority; and shall remain under suspension until further orders. In case of conviction for an offence the period of 48 hours would be computed from the commencement of imprisonment after the conviction and includes intermittent period of imprisonment.
- Do remember that suspension of a government servant is neither beneficial to the government nor to the official concerned. Therefore, suspension of an employee is to be resorted to only in an extreme case and only when there is dire need for the same.

### **DON'Ts**

- Avoid the following misdemeanors which may lead to suspension of a government servant:
  - an offence or conduct involving moral turpitude;
  - committing any criminal offence ;
  - corruption, embezzlement or misappropriation of public money, possession of disproportionate assets;
  - misuse of official powers for personal gains;
  - serious negligence and dereliction of duty resulting in considerable loss to the government;
  - engaging in activities prejudicial to the interest of the security of the State;
  - any misconduct which can lead to starting of disciplinary proceedings.
- A government servant under suspension shall not enter the work premises without the sanction/permission of the Competent Authority, during the period of suspension.
- An employee under suspension cannot leave the station without prior sanction/permission of the Competent Authority.

## **(B) DEPARTMENTAL INQUIRY**

### **(B.I) GENERAL**

#### **DOs**

- Remember that the standard of proof required in a departmental inquiry differs materially from the standard of proof required in a criminal case. The Supreme Court has held the standard of proof required in a disciplinary inquiry is the 'preponderance of probability' and not 'proof beyond reasonable doubt'.
- Do take approval of the specified Competent Authority only for removing doubts relating to the interpretation of any provision of CCS (CCA) Rules/Standing Order applicable.
- If the CO intends to appeal against an order imposing any of the penalties upon him, he should do so within 45 days from the date of communication of the order to him.
- Deal with disciplinary cases expeditiously so as to alleviate the misery of the Charged Official (CO).
- Do remember not to withhold the vigilance clearance of an employee for promotion unless a charge sheet has been issued to him or he is under suspension or criminal proceedings are pending against him.
- Always send a copy of the Inquiry report to the CO before the case is finally put up to the Disciplinary Authority (DA) for decision.
- Associate the Directorate of vigilance in drafting or/and the vetting of the charge-sheet in order to ensure that it is properly drafted and relevant documents are carefully sorted out and attached.
- Remember that 'issue' of charge sheet does not mean that it has been handed over to charged official (CO). Dispatch of the charge sheet would mean 'issue' of charge sheet.

## **DON'Ts**

- Disciplinary proceedings should not be stayed except under orders of a Court of competent jurisdiction or under the written orders of the Disciplinary Authority.
- Don't cite the investigation report (Preliminary report) in the list of documents annexed to the charge sheet because these are confidential in nature.
- Don't give a copy of the investigation report to the Charged Official if he requests for the same while asking for the additional documents and even to the Inquiry Officer (IO), claiming 'Privilege' of the same in 'public interest'.
- Don't delay the completion of the Departmental Inquiries beyond six months. In case availability of a suitable IO within the department is a problem, the DA may appoint an IO from among retired honest officers after getting their names cleared from the CVC. In case the Organization does not have any such panel of retired officers, it can approach the CVC for the same.



## **(B.II) INQUIRY OFFICERS**

### **DOs**

- At the preliminary hearing, the IO should ask CO whether he pleads guilty and if he has any defence to make. If the CO unconditionally pleads guilty, accept the plea and record findings, without proceeding further with the Inquiry.
- Before proceeding for regular hearing, the IO must obtain, during the course of preliminary hearing itself, a list of the additional documents/ a list of additional witnesses, if so desired, from the CO, indicating relevancy thereof. He should fix regular hearing only after the additional documents cited by the CO have been received from the concerned custodian of the documents and copies thereof supplied to the CO & PO.
- Ensure that previous statements of listed witnesses are made available to the CO well in time for cross examination.
- Bear in mind that a departmental inquiry is different from a criminal case and the technical rules of evidence are not applicable to the departmental enquiries.
- IO should start regular hearing on the fixed day and should take care that once a regular hearing is stated, the case is heard from day-to-day basis. There should be no adjournment except for unavoidable and adequate reasons to the satisfaction of the IO.
- It is the duty of IO to see that both the prosecution and defense witnesses understand properly the question put forth to them and to protect them against any unfair treatment.
- The IO can also ask questions to a witness as he thinks fit to bring out truth and that he has a fair and clear understanding of the whole case.
- The IO will maintain daily order sheet to record in brief the business.

- Remember that the CO can't be forced to give evidence. But if he offers himself, as his own witness, he can be examined by the Defence Assistant and cross-examined by the PO.
- Irrespective of CO having offered himself as a witness or not, the IO shall generally examine him to enable him to explain any circumstances appearing against him.
- Remember that IO's power to pass orders on objections/ points raised during the course of the inquiry is absolute as there is no right of appeal against it. Be judicious in rendering decisions and record reasons thereof.
- Though Rules provide for hearing of both Prosecution and Defence at the end of regular hearings, it would be preferable to call for written, briefs from them so that IO does not omit to discuss/analyze any relevant point brought out by them.
- IO's finding must be based only on evidence (Oral and Documentary) adduced during the inquiry. Reliance should be placed only on the facts, which have come through evidence, which the CO had opportunity to refute, examine or rebut.
- While analyzing the evidence, IO should be meticulous in scrutiny and be objective and judicious.
- Draw conclusions as a rational and prudent person would be doing after considering the total evidence, also noting, who said it when and in what context, whether what was said or done was consistent with the normal probability of human behavior.
- Remember that after signing the report, IO becomes functus officio and cannot make any change in his report. However, the DA, if considered necessary, can remit the matter to IO u/r 15(2) of the CCS (CCA) Rules, 1965.
- The IO must indicate in the Inquiry Report the relation between the imputations, evidence and conclusions after considering each article of charge separately.

- If IO is of the opinion that any misconduct, different from the original 'Articles of Charge', has been established in the proceedings of the inquiry, he may record his findings on such misconduct, provided the CO had either admitted the fact on which such misconduct is based or had an opportunity of rebutting them.
- Any public servant may be requested by the IO to depose in a case. Non-compliance can be treated as conduct unbecoming of a public servant.
- The IO should always conduct the hearing fairly and firmly by providing all necessary opportunity to the CO to put up his defence adequately, but at the same time, he should reject all unreasonable demands or dilatory tactics.
- Do allow the Charged Official, in ex parte proceedings, to participate at any stage, if he insists (desires) for the same and the case of the prosecution is not yet closed.
- IO's conclusion should be logical and should clearly bring out whether an article of charge stands proved, partially proved or not proved. Your findings should be able to stand judicial scrutiny.
- In partly heard inquiries, the IO can proceed from the stage left by predecessor or hear the case *de novo*.



## **DON'Ts**

- Don't stay Disciplinary Proceedings except under orders of a Court of Competent jurisdiction or under the written orders of the DA.
- Never rely on any material from personal knowledge having bearing on the facts of the case or extraneous material which has not appeared either in the 'Articles of Charge" or in the statement of Imputation' or in the evidence adduced in the Inquiry and against which the CO had no opportunity to defend himself.
- Don't be satirical or vicious.
- Don't entertain any request from the CO for copies of statements of witnesses interrogated during the investigation but who are not listed as witness in support of the charge.
- Never fail to bear in mind the principles of Natural justice and Reasonable Opportunity in departmental proceedings.
- Don't allow parties to dominate the proceedings by seeking the adjournments resulting in lengthening of the agony of the CO and waste of public money.
- Don't delegate the function of holding of inquiry to anyone else.
- Never hold inquiry according to your own methods. There is a prescribed procedure to follow.
- The IO should not allow more than two adjournments in any case during the course of Inquiry so that the time limit of six months for departmental inquiries can be observed.
- IO should not continue with the proceedings (it has to be stayed) if either application of charged employee or the PO against the appointment of the IO or their representation alleging bias against the IO is pending consideration.
- Do not postpone Preliminary Hearing (PH) simply because the CO could not arrange his Defence Assistant.

- Do not throw responsibility of calling defence / prosecution witnesses on the CO/the PO.
- Do not proceed ex parte, if the charge -sheet has not been delivered to the CO.
- Do not allow presence of the Defence Assistant when the CO is appearing as his own witness or when he is answering the mandatory questions, towards the close of inquiry.
- Do not go for local inspection of the site of the incident except when accompanied by the CO and the PO. Better, make a local inspection after the prosecution evidence has been recorded.
- Do not collect information at site from persons who have not been cited as witnesses.
- Don't take into consideration the written brief of the PO if filed after the expiry of the due date and receipt of his written brief by the CO. If you wish to include it for consideration, you have to send a copy thereof to the CO/PO for an opportunity to file a rejoinder.
- Do not take into consideration any matter or evidence, which was not adduced during the course of inquiry.
- No importance should ever be given to surmises, conjectures, whims or your personal knowledge of the matter which is otherwise, not on record.
- Do not allow any additional witness (es) where there is an inherent lacuna or defect in the evidence originally produced. Be careful in the exercise of this discretion.
- Never delay submission of your report of the departmental inquiry, not beyond six months, as per the latest instruction of the CVC.
- Do not go beyond the 'Moral Time Limit Schedule' issued by the CVC.

## **(B.III) PRESENTING OFFICER**

### **DOs**

- Ensure that the Following documents are received along with your appointment order:-
  - i. articles of charge;
  - ii. statement of imputations of misconduct or misbehavior;
  - iii. a copy of the memorandum addressed to the charged officer;
  - iv. written statement of defence or a clear statement that the charged officer has not replied within the specified time;
  - v. list of witnesses by whom the articles of charge are proposed to be sustained and their statements during the investigation;
  - vi. list of documents by which the articles of charge are to be proved;
  - vii. proof of receipt of documents motioned in (i) to (iii), (vi) above by the charged officer; and
  - viii. Order appointing the Inquiry Officer and the Presenting Officer.
- Always protect the witness from any unfair treatment during examination-in-chief/Cross-examination.
- Do assist the IO and plan the stages of Regular Hearing purposefully.
- Do collect all the statements of witnesses taken during the investigation, if not received already.
- Do study intently each element of the evidence in regard to any transaction, all the elements of the conduct expected of the CO and each element of misconduct attributed to him.
- Do anticipate the possible defence of the CO and be ready to cross-examine the defence witnesses, by duly acquainting yourself with their relevant facts.

- Do ensure that the witness understands the question put to him before he answers and ensure that the answers given in vernacular are properly translated in English/Hindi and duly recorded.
- Use your powers judiciously to put such questions to a witness as bring out the truth so that the Inquiry Officer has a fair and clear understanding of the whole case.
- Do co-relate each item of oral or documentary evidence, decide what is likely to be proved or disproved.
- Do anticipate what CO is likely to admit.
- Remember that if a document is admitted, a person in possession of it can produce it. If the contents of any document are not admitted, the person who prepared it or maintained it, must be offered as a witness so that the CO can cross-examine him.
- At the Preliminary Hearing (PH), be ready to supply copies of statements of witness and other documents, if not so done earlier.
- Before departmental witnesses are examined at the inquiry, it would be desirable to meet them in advance and refresh their memory by referring to their statements recorded at the time of investigation. This helps to recollect the facts of the case clearly and helps in bringing out the case efficiently while tendering evidence at the inquiry.
- Be in a position to collect necessary evidence and witness for presentation at the regular Hearing (RH).
- Remember you have to do the examination-in-chief of the Prosecution witnesses, followed by cross-examination by the CO and then again re-examination by you.
- In case of defence witnesses, they are to be examined by the CO or his Defence Assistant, to be cross-examined by the PO and then further re-examined by CO/Defence Assistant.

### **DON'Ts**

- Don't ask leading questions while examining your witness.
- Do not question the admitted facts.
- Do not allow 'leading questions' to a witness in his Examination-in-chief. Leading questions may be permitted in Cross-examination.
- Do not try to get adjournments. Attempts to get an adjournment on unconvincing ground amount to obstruction and hindrance of the quasi-judicial process, besides delaying the inquiry.
- Do not ask question in a mechanical or routine manner, on self explanatory documents, or put questions to the witnesses making them repeat an accepted or adequately proved fact
- During the course of the inquiry proceedings, don't miss to take down notes of all important points which emerge and which you must cover during Cross-examination/Re-examination. This also helps you in preparing the written brief at the end of the inquiry.
- Don't miss to observe the demeanour of the witness while deposing and to make a note of it.
- Do not miss to collect and produce documents cited by the CO as 'defence documents' during the course of inquiry. Non-production of such documents by its custodian through PO within a time limit fixed by IO will lead the CVC to take an adverse view against the concerned officer (custodian of the documents.).
- Don't recall a witness for re-examination till it is absolutely necessary and is in the interest of justice.
- Don't miss to be present on all the hearings. Otherwise, the case may be lost by default.
- Don't miss to equip yourself fully with the points, which are generally raised by the defence, viz. mala fides, natural justice, burden of proof. Only then you can meet them, whenever they are raised.
- Don't forget to ensure that all witnesses are present for hearing on day to day basis for expeditious disposal of the departmental inquiry.
- If any of the prosecution witnesses is not cooperative or changes his earlier stand, don't fail to request the IO to declare such witness as hostile and to seek the permission to Cross-examine that witness.

## CHAPTER-VII

# ADMINISTRATION OF DIRECT TAX LAWS

### DOs

- Do ensure that refunds are prepared correctly and sent to the proper addressee.
- Do check twice to fill MICR details and correct address of the payee in case of e-refund.
- Do check at regular intervals that refunds issued by your office are not shown by the AST as unpaid/unrealized .Do takes steps to find out the reasons in such cases and remove the deficiencies suo motto.
- Do write file name and number each side of note sheet and do cross blank space if left between last line and signatures.
- Do ensure note sheet gives correct account of the proceedings and mention date with each signatures.
- Do remember that tampering of order-sheets, backdating or any other manipulation will attract criminal and disciplinary proceedings.
- Do proper verification of a return of income & its annexure.
- Do probe all the points on the basis of which case was selected for scrutiny before finalizing its assessment.
- Do exercise care in handling the cases selected under CASS or AIR as these cases lead to harassment and complaint.
- Do avoid large number of hearings and unnecessary adjournments.
- Do examine whole information called for in the questionnaire before completing the assessment.
- Do ensure that necessary statutory approval of superior has been taken before issuing notice, imposing any penalty or authorizing Survey action.

- Do strictly comply with the circulars, notifications and instructions issued by the CBDT.
- Do refer cases to the TPO for determination of arm's length price if value of international transaction with associate enterprises exceeds the monetary limit prescribed by the CBDT.
- Do comply with the statutory directions given by superior authorities as provided in the statute.
- Do call explanation on abnormal increase in certain expenditure claimed.
- Do satisfy that all conditions are fully met before allowing any deduction, exemption or rebate under the Act.
- Do refer cases for initiation of penalty to superior authority if same is to be imposed by him as per the provisions of the Act.
- Do issue all statutory notices well within prescribed time limits.
- Do examine fresh unsecured loans/ cash credits/share capital/advances received with proper verification of the ingredients like identity & creditworthiness of the creditor and genuineness of the transaction.
- Surveys should be conducted in accordance with law and as per existing instructions.
- Do submit Preliminary Survey Report within 48 hours to the office of CCIT/CIT.
- Do monitor the return of income filed subsequent to the survey for payment of taxes on income disclosed during the Survey proceedings.
- Supervisory authority must monitor survey assessments for proper utilization of the evidences gathered during the course of Survey.
- Do record detailed statement of the informant clearly bringing out specific information furnished by him.
- After the investigation is complete do record a clear finding in the informant folder/proposals for interim rewards about the extent of

undisclosed income unearthed which can be attributed to the specific information furnished by the informant as any vagueness on this count gives rise to plethora of disputes and complaints.

- Do monitor payments of taxes due on additional income admitted during the search and do take all measures necessary to protect the interest of revenue.
- Do remember to conclude the search proceedings within prescribed time limit wherever prohibition order or restraint is pending.
- Authorised officer must ensure that Panchnama is error free as any mistake in this regard may prove fatal if validity of the search proceedings at the premise is challenged at a later date.
- Do identify core documents and get action plan of post search investigation approved from DIT (Inv.) as soon as the search is concluded.
- Do follow all the procedures as per Search & Seizure Manual published by the CBDT.
- Do submit Appraisal report within time limit prescribed.
- Handing over of seized material from Investigation wing to Central charges or from one AO to each successive AO must be properly recorded.
- Do get all the cases centralised with one AO at the earliest.
- Do start search assessment proceedings at earliest so as to reach at logical conclusion with timely verification/ investigation.
- Do monitor the timely completion of search assessments and ensure that all evidences/leads gathered during the search are properly investigated to logical conclusion.

### **DON'Ts**

- Don't delay the issuance of refunds as it is a major cause of grievance.
- Don't delay issuance of instructions to Refund- Banker wherever refund is to be issued under Refund Banker Scheme.
- Don't seek personal attendance until it is absolutely necessary.
- Don't select cases for scrutiny in violation of CBDT guidelines.
- Don't issue cyclostyled questionnaires on a large number of issues without examining the content and relevance thereof.
- Don't fix further hearings when no new details are to be brought on record. Don't have unreasonable gap between the last date of hearing and the date of order.
- Don't fix hearings in a large number of cases on the same day and at the same time.
- Don't complete the assessment in haste when in-depth inquiry is required.
- Don't issue Summons/ notices without proper jurisdiction and application of mind.
- Don't disregard the decisions of the Supreme Court and Jurisdiction High Court.
- Don't take a different stand on the issue, on which the department has taken a particular stand before the appellate authorities.
- Don't fail to initiate penalty proceedings in case wherever default attracts the penal provisions.
- Don't let the cases barred by Limitation under the Act and don't pursue assessment or penalty proceedings in a time barred case.
- Don't forget to recheck b/f loss or unabsorbed depreciation available after assessment/appeal effects, as against the claim made by the assessee before allowing the set off.
- Don't allow set off of loss of the activity whose income is exempt,

against the income of taxable activity.

- Don't conduct Survey u/s 133A of the Act without proper approval and jurisdiction.
- Don't accede to the retraction from a voluntary disclosure without examining the terms and the maintainability of the deed of retraction.
- Don't complete the survey assessments without examining / investigating the information/leads, collected during the survey.
- Don't forget to record reasons for impounding the books of accounts/ documents during the course of survey and don't forget to seek permission of CCIT/DGIT for retaining impounded books of accounts/ documents beyond 10 days.
- Don't accept casual, vague or sketchy information from the Informants and don't forget to get the informant form, information, statement and undertaking signed by the informant.
- Don't delay processing of reward proposal for informants.
- Don't accept disclosures of additional income during the search proceedings which is not backed up by the assets or seized materials or documents.
- Don't keep cash/jewellery/bullion seized in personal custody and cash be deposited in PD Account and jewellery/bullion be either transferred to the bank locker or handed over to the custodian of the strong room at the earliest.
- Don't forget to draw running Panchnama of all the incidents/events which cannot be incorporated in the printed format.
- Don't forget to discuss from time to time the progress made in the post search investigations with the DIT (Inv.) to facilitate approval of Appraisal report within time limit.
- Don't fail to pass on information to officers of other charges about evidence/leads of tax evasion by the persons falling in their jurisdiction and also don't fail to pass on information regarding the

violation of the provisions of other Acts, to respective agencies.

- Don't hold submission of Appraisal report beyond prescribed time limit without getting extension of time from the Competent Authority.
- Don't forget that any tampering of seized materials revealed at a later stage would involve all officers who have handled the seized materials without proper recording.
- Don't delay passing of orders of centralization for transferring the cases to Central Charges.
- Don't delay transfer of records to central charge as soon as order for centralization is passed.
- Don't forget to enforce verification as outlined in the appraisal report.