

**INDUCTION MATERIAL**  
**NOTES ON THE FUNCTIONING**  
**OF THE**  
**VARIOUS DIVISIONS**

COMPILED BY  
INTERNAL WORK STUDY UNIT

**January, 2009**

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

## INTRODUCTORY NOTE

The Department of Personnel and Administrative Reforms had issued instructions in 1978 that each Ministry/Department should prepare Induction Material setting out the aims and objectives of the Department, detailed functions of various Divisions and their inter-relationships. The present manual has been prepared in accordance with these instructions. It updates the earlier "Induction Material" which showed the position as in January, 2008.

2. It is hoped that all the users will find it a handy, useful and purposeful guide to the functions and working of the Department of Revenue.
3. This manual would also serve the purpose of the required manual on the 'particulars of organization, functions and duties' as per Sl. No (i) of Section 4(1) (b) of Right to Information Act, 2005. The Organizations/Divisions/Units of Department of Revenue may ensure that information provided in the manual is timely updated, corrected and kept current.
4. Suggestions for improvement of this manual would be welcome.

**(P.V.Bhide)**  
**Secretary (Revenue)**  
**Ministry of Finance**

**New Delhi,**  
*Dated, the January, 2009.*

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**PART – I****LIST SHOWING THE NAMES OF MINISTER OF FINANCE**

<b>Sl. No.</b>	<b>Year</b>	<b>Finance Minister</b>	<b>Sl. No.</b>	<b>Year</b>	<b>Finance Minister</b>
		Shri/Smt.			
1.	1947	Liaquat Ali Khan	16.	1979	H.N. Bahuguna
2.	1947-49	R.K. Shanmukham Chetty	17.	1980-82	R. Venkataraman
3.	1950-51	Dr. John Mathai	18.	1982-84	Pranab Mukherjee
4.	1951-57	Dr. C.D. Deshmukh	19.	1984-86	V.P. Singh
5.	1957-58	T.T. Krishnamachari	20.	1987	Rajiv Gandhi, P.M.
6.	1958-59	Jawahar Lal Nehru, P.M.	21.	1987-88	N.D. Tiwari
7.	1959-64	Morarji R. Desai	22.	1988-89	S.B. Chavan
8.	1964-65	T.T. Krishnamachari	23.	1989-90	Madhu Dandavate
9.	1966-67	Sachin Choudhury	24.	1990-91	Yashwant Sinha
10.	1967-69	Morarji R. Desai, Dy. P.M.	25.	1991-96	Dr. Manmohan Singh
11.	1969-70	Smt. Indira Gandhi, P.M.	26.	1996	Jaswant Singh
12.	1971-74	Y.B. Chavan	27.	1996-98	P. Chidambaram
13.	1975-77	C. Subramanian	28.	1998-02	Yaswant Sinha
14.	1977-78	H.M. Patel	29.	2002-04	Jaswant Singh
15.	1979	Charan Singh, Dy. P.M.	30.	2004-08	P. Chidambaram
			31.	2008	Dr. Man Mohan Singh
			32.	2008	Pranab Mukherjee

**LIST SHOWING THE NAMES OF MINISTER OF STATE**

<b>Sl. No.</b>	<b>Year</b>	<b>Minister of State</b>	<b>Sl. No.</b>	<b>Year</b>	<b>Minister of State</b>
		Shri/Smt.			
1.	1952-53	Mahavir Tyagi	21.	1986-89	B.K. Gadhvi
2.	1954-57	Arun Chandra Guha	22.	1987	Brahm Dutt
3.	1955-57	Manilal C. Shah	23.	1988-89	Ajit Panja
4.	1958-62	B. Gopala Reddi	24.	1988-89	Edwardo Faleiro
5.	1964-66	B. R. Bhagat	25.	1991-93	Rameshwar Thakur
6.	1967-68	K. C. Pant	26.	1991-93	Dalbir Singh
7.	1969	P.C. Sethi	27.	1991-93	Shanta Ram Potdukhe
8.	1970-71	V.C. Shukla	28.	1993-94	Dr. Abrar Ahmed
9.	1972-75	K.R. Ganesh	29.	1993-95	M. V. Chandrashekhara Murthy
10.	1974-77	Pranab Mukherjee	30.	1995-96	Dr. Devi Prasad Pal
11.	1977-79	Satish Aggarwal	31.	1996-97	M.P. Veerendra Kumar
12.	1977-79	Zulfiquarulla	32.	1997-98	Satpalji Maharaj
13.	1979	S. Gopal	33.	1998	R.K. Kumar
14.	1979	R.N. Mirdha	34.	1998-99	K.M.R. Janarthanan
15.	1980-81	Jagannath Pahadia	35.	1999	Balasaheb Vikhe Patil
16.	1980-81	S. S. Sisodia	36.	1999-02	V.Dhananjaya Kumar
17.	1980-82	Maganbhai Barot	37.	2000	G.N.Ramachandran
18.	1982	S.B. Pattabhi Rama Rao	38.	2000-02	Ananth G.Geete
19.	1982-88	Janardhana Poojari	39.	2002	Anatrao V. Adsul
20.	1984	S.M. Krishna	40.	2003	Sripad Yeso Naik
			41.	2004 -	S.Palanimanickam

**LIST SHOWING THE NAMES OF DEPUTY MINISTERS**

<b>Sl. No.</b>	<b>Year</b>	<b>Deputy Minister</b>	<b>Sl. No.</b>	<b>Year</b>	<b>Deputy Minister</b>
		Shri/Smt.			
1.	1954-55	Manilal C. Shah	7.	1970-71	K.R. Ganesh
2.	1956-60	B. R. Bhagat	8.	1972-77	Smt. Sushila Rohtagi
3.	1957-64	Smt. Tarakeshwari Sinha	9.	1980	Maganbhai Barot
4.	1964-65	Rameshwar Sahu	10.	1981	Janardhana Poojari
5.	1965-66	L.N. Misra	11.	1990	Anil Shastri
6.	1968-69	Jagannath Pahadia	12.	1990	Digvijay Singh

**LIST SHOWING THE NAMES OF SECRETARIES (REVENUE)**

<b>Sl. No.</b>	<b>Year</b>	<b>Secretary (Revenue)</b>	<b>Sl. No.</b>	<b>Year</b>	<b>Secretary (Revenue)</b>
		Shri/Smt.			
1.	1981-83	V.B.Easwaran	11.	1993-96	M.R. Sivaraman
2.	1983	Harbans Singh	12.	1996-98	N.K. Singh
3.	1983-85	K.N. Singh	13.	1998-99	J.A.Chowdhury
4.	1985	V.K. Dhar	14.	1999	P.G.Mankad
5.	1985-87	V.C. Pande	15.	2000-02	S.Narayan
6.	1987-88	D. Bandyopadhyay	16.	2002	A.V.Singh
7.	1988-89	N.K. Sengupta	17.	2002-03	C.S.Rao
8.	1989-90	R.L. Misra	18.	2003-04	Smt.Vineeta Rai
9.	1990-91	P.K. Lahiri	19.	2004-07	K.M.Chandrasekhar
10.	1991-93	K.P. Geethakrishnan	20.	2007-	P.V.Bhide

**LIST OF SUBJECTS ALLOCATED TO THE DEPARTMENT  
OF REVENUE IN THE GOVERNMENT OF INDIA  
(ALLOCATION OF BUSINESS) RULES, 1961**

1. All matters relating to: -
  - (i) Central Board of Excise and Customs;
  - (ii) Central Board of Direct Taxes.
2. Grants-in-aid to the National Institute of Public Finance and Policy.
3. Stamp duties on bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares/debentures, proxies and receipts.
4. All questions relating to income tax (except questions relating to the Income-tax Appellate Tribunal) corporation tax, capital gains tax and estate duty, wealth tax, expenditure tax and gift tax and also questions relating to Railway Passenger Fares Act.
5. Administration of the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).
6. Administration of excise in the Union Territories, i.e. all questions relating to: -
  - (a) Alcoholic liquors for human consumption;
  - (b) Opium, Cannabis (Indian Hemp) and other Narcotic Drugs and Narcotics.
7. Administration of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955)

8. All matters relating to cultivation of opium poppy, manufacture of opium derivatives from such opium, sale of such opium and opium derivatives and excise of control thereon.
9. Administration of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985).
10. All matters relating to International Conventions, agreements, protocols, etc i. r. o. narcotics drugs , psychotropic substances and precursor chemicals which the Deptt. of Revenue and organizations under it are authorised to deal with except matters allocated to the Ministry of Home Affairs.
11. All matters relating to Customs (Sea, Air and Land) including the Customs Tariff Act, 1975 (51 of 1975), Tariff Valuations, Customs Cooperation Council, Customs nomenclature and similar matters, duties on goods imported or exported; prohibitions and restrictions on imports and exports under the Customs Act; and interpretation of Customs Tariff.
12. Matters relating to Central Excise Including Central Excise Tariff Act, 1985 (5 of 1986) and Service Tax administration..
13. Sales Tax: -
  - (a) Administration of Sales Tax Laws Validation Act, 1956 (7 of 1956).
  - (b) Levy of tax on the course of inter-state trade or commerce - problems arising out of the administration of the Central Sales Tax Act, 1956 (74 of 1956).
  - (c) Declaration of goods as of special importance in inter-state trade or commerce under article 286(3) of the Constitution, laying down of the conditions and restrictions to which the State laws providing for the levy of tax on them would be subjected.
  - (d) All questions relating to replacement of sales tax by additional excise duty including administration of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
  - (e) All Bills, etc. relating to sales-tax levy in States coming up for the previous instructions, recommendations or assent of the President.
  - (f) Legislative matters concerning sales tax in the Union Territories.
  - (g) Problems arising out of the invalidation of sugarcane cess levies of States including Validation of such levies.
14. Subordinate Organisations:-
  - (a) Income Tax Department
  - (b) Customs Department
  - (c) Central Excise Department; and
  - (d) Narcotics Department: (excluding Narcotics Control Bureau).
15. Preventive detention for the purposes of conservation and augmentation of foreign exchange and prevention of smuggling activities and matters connected therewith.
16. Enforcement, viz., investigation and adjudication of cases arising out of breaches under the Foreign Exchange Management Act, 1999 (42 of 1999); Directorate General of Revenue Intelligence and Directorate of Enforcement.
17. All matters relating to Economic Intelligence.
18. Matters relating to the Customs, Excise and Service Tax Appellate Tribunal (CESTAT).
19. All matters covered by the smugglers and Foreign Exchange Manipulators (Forfeiture of Property ) Act, 1976 (13 of 1976).
20. Administration of the Prevention of Money Laundering (PML) Act, 2002 (15 of 2003).



## **A. The Department of Revenue functions under overall direction and Control of the Secretary (Revenue)**

The various Divisions/Organisation and names of their Heads are given below: -

<b>Division/Organisation</b>	<b>Heads of Division/Organisation</b>
Administration Wing	Sh.K.Jose Cyriac, Additional Secretary (Revenue)
Sales Tax Wing	Sh.K.Jose Cyriac, Additional Secretary (Revenue)
Competent Authority Cell	Sh.K.Jose Cyriac, Additional Secretary (Revenue)
Narcotics Control Division	Sh.K.Jose Cyriac, Additional Secretary (Revenue)
Committee of Management	Sh.K.Jose Cyriac, Additional Secretary (Revenue)
Economic Security Cell	Sh.K.Jose Cyriac, Additional Secretary (Revenue)
Integrated Finance Unit	Sh.M.Deenadayalan, Financial Adviser
Revision Application Unit	Sh. R.K.Gupta, Joint Secretary( COFEPOSA) (Add. Charge)
Appellate Tribunal for Forfeited Property	Hon'ble Justice A.K. Srivastava Chairman, AATP
Authority for Advance Rulings	Hon'ble Justice S.S.M.Quadri, Chairman, AAR
(Income Tax, Customs, Central Excise & Service Tax and Central Sales Tax Appellate Authority)	
Customs, Excise, Service Tax Appellate Tribunal	Justice R.K.Abichandani, President, CESTAT
National Committee for Promotion of Social & Economic Welfare	Sh. S.P.Barucha, Chairman.
Customs & Central Excise Settlement Commission	Sh. V.K. Sharma, Chairman
Settlement Commission (IT/WT)	Sh.S.K.Dasgupta, Chairman
Central Economic Intelligence Bureau	Sh. A.P.Kala, Special Secy.-cum-Director General
Enforcement Directorate	Sh.Sudhir Nath, Director
Financial Intelligence Unit – India	Sh. Arun Goyal, Director

## **B. CENTRAL BOARD OF EXCISE & CUSTOMS**

Chairman	Shri P.C.Jha
Work allocation amongst Members	
1. Member (Budget/ST/Comp.)	Shri V. Sreedhar
2. Member (Cus./RI&I/ EP)	Shri J.K. Batra
3. Member (L&J)	Shri Vijay Singh
4. Member (Central Excise)	Shri V. Sridhar
5. Member (Personnel & Vigilance)	Shri Rakesh Sharma

## **C. CENTRAL BOARD OF DIRECT TAXES**

Chairman	Shri S.S.N. Moorthy
Work allocation amongst Members	
1. Member (Investigation))	Smt. Sunita Kaila
2. Member (Legislation & Computerisation)	Shri Ajai Singh
3. Member (Personnel & Vigilance)	Sh. Saikh Naimuddin
4. Member (Income Tax)	Shri S.S. Khan
5. Member (Revenue )	Ms. Saroj Bala
6. Member (Audit & Judicial)	Shri Sudhir Chandra

## **PART- II**

### **FUNCTIONS AND STRUCTURE OF THE DEPARTMENT OF REVENUE**

The Department of Revenue is mainly responsible for the following functions: -

1. All matters relating to levy and collection of Direct Taxes.
2. All matters relating to levy and collection of Indirect Taxes.
3. Investigation into economic offences and enforcement of economic laws.
4. Framing of policy for cultivation, export and fixation of price of Opium etc.
5. Prevention and combating abuse of Narcotic drugs and psychotropic substances and illicit traffic therein.
6. Enforcement of FEMA and recommendation of detention under COFEPOSA.
7. Work relating to forfeiture of property under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 and Narcotics Drugs and Psychotropic Substances Act, 1985.
8. Levy of taxes on sales in the course of inter-state trade or commerce.
9. Matters relating to consolidation/reduction/exemption from payment of Stamp duty under Indian Stamp Act, 1899.
10. Residual work of Gold Control
11. Matters relating to CESTAT.
12. Cadre Control of IRS (Group-A) and IRS (C&CE) (Group-A)

**The Department of Revenue administers the following Acts:-**

1. Income Tax Act, 1961;
2. Wealth Tax Act, 1958;
3. Expenditure Tax Act, 1987;
4. Benami Transactions (Prohibition) Act, 1988;
5. Super Profits Act, 1963;
6. Companies (Profits) Sur-tax, Act, 1964;
7. Compulsory Deposit (Income Tax Payers) Scheme Act, 1974;
8. Chapter VII of Finance (No.2) Act, 2004 (Relating to Levy of Securities Transactions Tax);
9. Chapter V of Finance Act 1994 (relating to Service Tax);
10. Central Excise Act, 1944 and related matters;
11. Customs Act, 1962 and related matters;
12. Medicinal and Toilet Preparations (Excise Duties) Act, 1955;
13. Central Sales Tax Act, 1956;
14. Narcotics Drugs and Psychotropic Substances Act, 1985;
15. Prevention of illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988;
16. Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976;
17. Indian Stamp Act, 1899 (to the extent falling within jurisdiction of the Union);
18. Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974;
19. Foreign Exchange Management Act, 1999; and
20. Prevention of Money Laundering Act, 2002.

The administration of the Acts mentioned at Sl.Nos.3, 5,6 and 7 is limited to the cases pertaining to the period when these laws were in force.



The Department looks after the matters relating to the above-mentioned Acts through the following attached/subordinate offices:

1. Commissionerates/Directorates under Central Board of Excise and Customs;
2. Commissionerates/Directorates under Central Board of Direct Taxes;
3. Central Economic Intelligence Bureau.
4. Directorate of Enforcement;
5. Central Bureau of Narcotics;
6. Chief Controller of Factories
7. Appellate Tribunal of Forfeited Property;
8. Income Tax Settlement Commission;
9. Customs and Central Excise Settlement Commission;
10. Customs, Excise and Service Tax Appellate Tribunal;
11. Authority for Advance Rulings for Income Tax;
12. Authority for Advance Rulings for Customs and Central Excise;
13. National Committee for Promotion of Social and Economic Welfare; and
14. Competent Authorities appointed under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 & Narcotic Drugs and Psychotropic Substances Act, 1985; and,
15. Finance Intelligence Unit, India (FIU-IND)

### **Functions of the various Divisions/Organisations in the Deptt. of Revenue.**

**ADMINISTRATION DIVISION:** All administrative matters of Department of Revenue. Maintenance of CR Dossiers of the staff and officers of the Secretariat proper of the Department and IRS (Group-A), IRS (Custom & Central Excise) (Group-A).

Coordination work and work relating to translation of languages and implementation of Hindi.

**SALES TAX DIVISION:** Administration of sales tax laws (Validation) Act, 1956, Central Sales Tax, State-level Value Added Tax (VAT), Indian Stamp Act, 1989 etc.

**NARCOTICS CONTROL DIVISION:** Framing of licensing policy for cultivation of Opium poppy, production of opium and export and pricing of opium. Coordination of the working of Committee of Management and issues relating of UN and International Organisations

**COMMITTEE OF MANAGEMENT:** Administering the departmental undertakings viz. Govt. Opium and Alkaloid work Neemuch (M.P.) and Ghazipur which are engaged in processing of raw opium for export purposes and also for extraction of alkaloids from opium, which are used by the Pharmaceutical industry.

**REVISION APPLICATION UNIT:** Work relating to revision applications filed against the orders of Commissioners of Customs (Appeals) and Commissioners of Central Excise (Appeals) and the cases filed before 11.10.1982 against CBEC.

**INTEGRATED FINANCE UNIT:** Tendering advice in all financial matters pertaining to Department of Revenue and the field formations under CBDT & CBEC. Deals with expenditure and financial proposals. Prepare expenditure budget for grants relating to Department of Revenue, Direct Taxes & Indirect Taxes.

**CENTRAL BOARD OF EXCISE AND CUSTOMS :** All matters relating to levy and collection of indirect taxes.

**CENTRAL BOARD OF DIRECT TAXES:** All matters relating to levy and collection of direct taxes.

**COMPETENT AUTHORITY CELL:** Administration of Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 and issues relating to Competent Authorities and Appellate Tribunal for Forfeited Property.

**COMPETENT AUTHORITIES :** Work relating to forfeiture of property under Smugglers and Foreign Exchange Manipulators (Forfeiture of property) Act, 1976 and Chapter VA of Narcotics Drugs and Psychotropic Substances Act, 1985.

**APPELLATE TRIBUNAL FOR FOFEITED PROPERTY:** Adjudication of appeals filed by persons against orders of forfeiture of properties passed by Competent Authorities under the SAFEM (FOP) Act, 1976 and Chapter V A of NDPS Act, 1985.

**CUSTOMS, EXCISE, SERVICE TAX APPELLATE TRIBUNAL:** Hearing appeals against the orders of Executive Commissioners and Commissioners (Appeals).

**NATIONAL COMMITTEE FOR PROMOTION OF SOCIAL AND ECONOMIC WELFARE:** Recommending projects of social and economic welfare to the Central Government for issuance of notification under section 35 AC of the Income Tax Act, 1961.

**AUTHORITY FOR ADVANCE RULINGS :** Giving advance rulings on a question of law or fact specified in an application filed by Non-Residents in relation to transaction, which has been undertaken or proposed to be undertaken by the applicant.

**CUSTOMS AND CENTRAL EXCISE SETTLEMENT COMMISSION:** Settlement of applications filed by the assesseees under the Customs Act and Central Excise Act.

**SETTLEMENT COMMISSION (IT/WT):** Settlement of applications filed by the assesseees under the Income Tax Act, 1961 and the Wealth Tax Act, 1957.

**CENTRAL ECONOMIC INTELLIGENCE BUREAU:** Coordinating and strengthening of the intelligence gathering activities, the investigative efforts and enforcement action by various agencies concerned with investigation into economic offences and enforcement of economic laws.

**ENFORCEMENT DIRECTORATE:** Responsible for enforcement of the provision of Foreign Exchange Regulation Act. Recommending cases for detention under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974. Under Foreign Exchange Management Act, 1999, the Enforcement Directorate is mandated primarily as the investigation and adjudicating agency.

**FINANCE INTELLIGENCE UNIT:** To coordinate and strengthen collection and sharing of financial intelligence through an effective national, regional and global network to combat money laundering and related crimes.

FINANCE MINISTER  
MINISTER OF STATE(FINANCE)  
SECRETARY (REVEVUE)

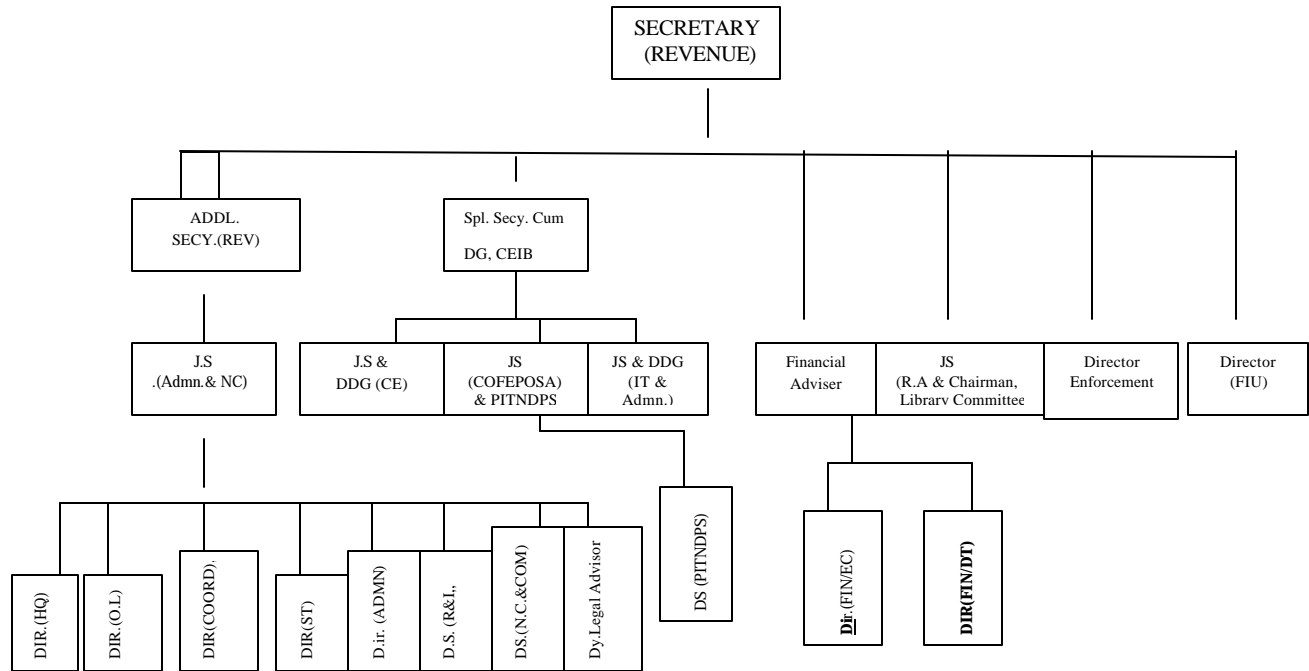
Chairman (CBDT)	Chairman (CBEC)	AS(R)
<p>Administration of all direct taxes enactments and rules made thereunder. For detailed execution the Board has under it the following attached and subordinate offices: -</p> <ol style="list-style-type: none"> <li>1. Chief Commissioner of Income Tax</li> <li>2. Director General of Income Tax (Inv.)</li> <li>3. Director General of Income Tax (Admn.)</li> <li>4. Director General of Income Tax (Exmp.)</li> <li>5. Director General of Income Tax (Training)</li> <li>6. Additional Director General of Income Tax (Training)</li> <li>7. Commissioner of Income Tax</li> <li>8. Commissioner of Income Tax (Appeals)</li> <li>9. Members Appropriate Authority</li> <li>10. Directorate of Income Tax (IT)</li> <li>11. Directorate of Income Tax (Audit)</li> <li>12. Directorate of Income Tax (Recovery)</li> <li>13. Directorate of Income Tax (Inv.)</li> <li>14. Directorate of Income Tax (RSP&amp;PR)</li> <li>15. Directorate of Income Tax (Vig).</li> <li>16. Directorate of Income Tax (Systems)</li> <li>17. Directorate of Income Tax (Spl. Inv.)</li> <li>18. Directorate of Income Tax (Exemption)</li> <li>19. Directorate of Income Tax (O&amp;MS)</li> <li>20. Principal Chief Controller of Accounts.</li> </ol>	<p>Administration of all indirect taxes enactments and rules made thereunder. Entrusted with matters relating to Anti-Smuggling. For the performance of its administrative &amp; Executive functions the Board is assisted by the following attached and subordinate offices: -</p> <ol style="list-style-type: none"> <li>1. Chief Commissioner of Customs</li> <li>2. Chief Commissioner of Central Excise</li> <li>3. Chief Commissioner of Customs &amp; Central Excise</li> <li>4. Commissioner of Central Excise</li> <li>5. Commissioner of Central Excise (Judicial)</li> <li>6. Commissioner of Customs</li> <li>7. Commissioner of Customs (Judicial)</li> <li>8. Commissioner of Customs (Preventive)</li> <li>9. Commissioner of Customs &amp; Central Excise</li> <li>10. Commissioner of Customs &amp; Central Excise (Appeals)</li> <li>11. Directorate of Inspection: - <ol style="list-style-type: none"> <li>i) Directorate General</li> <li>ii) Directors</li> </ol> </li> <li>12. Directorate of Revenue Intelligence: <ol style="list-style-type: none"> <li>i) Directorate General</li> <li>ii) Directors</li> </ol> </li> <li>13. Directorate General of Central Excise Intelligence: <ol style="list-style-type: none"> <li>i) Directorate General</li> <li>ii) Directors</li> </ol> </li> <li>14. National Academy of Customs, Excise &amp; Narcotics: <ol style="list-style-type: none"> <li>i) Directorate General</li> <li>ii) Directors</li> </ol> </li> <li>15. Directorate of Logistics – Director</li> <li>16. Directorate of O&amp;M Services - Director</li> <li>17. Directorate of Data Management - Director</li> <li>18. Directorate of Publicity &amp; Public Relations. - Directors</li> <li>19. Directorate of Systems: Director.</li> <li>20. Directorate of Valuation: Director</li> <li>21. Custom, Excise &amp; Service Tax Appellate Tribunal :- <ol style="list-style-type: none"> <li>i) Chief Departmental Representatives</li> <li>ii) Joint Chief Departmental Representatives.</li> </ol> </li> <li>22. Directorate of Vigilance, Commissioner (Vig.)</li> <li>23. Commissioner (TRU).</li> <li>24. Commissioner (Review)</li> <li>25. Chief Chemist, Central Revenue Control Laboratory.</li> <li>26. Principal Chief Controller of Accounts.</li> </ol>	<p>Besides administration of the Head quarters, the Addl. Secretary (R) is entrusted with the matters relating to the Money Laundering Act, the Indian Stamp Act, Central/State Taxes including CST, AED, VAT, Economic Security, Opium Wing and the implementation of Official Language Act and the Rules framed thereunder.</p> <p>The Department of Revenue (Main) has under its aegis the following bodies / organizations :-</p> <ol style="list-style-type: none"> <li>1. Settlement Commission (IT&amp;WT)</li> <li>2. Customs &amp; Central Excise Settlement Commission</li> <li>3. Offices of five Competent Authorities [SAFEM (FOP) Act, 1976 &amp; NDPS Act, 1985]</li> <li>4. Appellate Tribunal for Forfeited Property</li> <li>5. Customs Excise &amp; Service Tax Appellate Tribunal.</li> <li>6. Enforcement Directorate</li> <li>7. Authority on Advance Ruling (IT)</li> <li>8. Authority on Advance Ruling (Customs &amp; Central Excise)</li> <li>9. Finance Intelligence Unit.</li> </ol>


<b>DG (CEIB)</b>	<b>F.A.</b>	<b>J.S.(R.A.)</b>	<b>Narcotics Commissioner</b>	<b>Chief Controller of Opium &amp; Alkaloid Factory</b>
<p>Coordination &amp; strengthening of the intelligence gathering activities the Investigative efforts and enforcement action by various agencies concerned with investigation into economic laws. The Bureau is responsible for maintaining liaison with the concerned departments and directorates both at the Central &amp; State Govt. level, and in addition is responsible for the overall direction and the control of the Investigative agencies within the D/o Revenue itself. The Bureau is also responsible for the administration of COFEPOSA Act, 1974. As Head of Economic Intelligence Council, coordination amongst various enforcement agencies dealing with economic offences, functions include formulation of coordinated action plan against tax evaders and black money operators, suggest measures for dealing with various modus operandi adopted by them and advise Govt. on amendment of laws etc. for plugging loopholes.</p>	<p>All financial budget &amp; expenditure matters relating to the Deptt. Including the CBEC, CBDT &amp; the field formations of the Department.</p>	<p>Revision Application under Customs Act, 1962 and central Excise and Salt Tax, 1944 (other than cases covered by (CESTAT).</p>	<p>Superintendence &amp; control over cultivation of opium poppy and production of opium and prevention of diversion of opium to illicit channels</p>	<p>Over all administration of the Government Opium and Alkaloid works undertaking at Ghazipur and Neemuch; export of opium and import of opiate drugs for medicinal use; sale of excise opium and opiate drugs to manufacturing chemists within the country.</p>



**PART - III**

**ORGANISATION CHART OF DEPARTMENT OF REVENUE (HEADQUARTERS)**



LEGEND	LEGEND	LEGEND
<b>REV:</b> Revenue	<b>DDG (IT &amp; Admn.):</b> Deputy Director General (Income Tax & Administration)	<b>S.T.:</b> Sales Tax
<b>HQ:</b> Head Quarter	<b>J.S. (COFEPOSA) &amp; PITNDPS :</b> Joint Secretary (Conservation of Foreign Exchange and Prevention of Smuggling Activities Act ) , and Prevention of illicit Traffic in Narcotic Drugs and Psychotropic Substances Act.	Dir: Director
<b>ADDL.SECY:</b> Additional Secretary	<b>R.A. :</b> Revision Application.	<b>D.S.:</b> Deputy Secretary
<b>Spl. Secy. Cum DG, CEIB:</b> Special Secretary cum Director General, Central Economic Intelligence Bureau.		<b>R &amp; I, PARL.:</b> Receipt & Issue, Parliament
<b>J.S. (Admn. &amp; NC):</b> Joint Secretary (Administration & Narcotic's Control)		<b>NC &amp; COM:</b> Narcotic Control & Committee of Management
<b>DDG (CE) :</b> Deputy Director General (Central Excise)		<b>Dy. F.A (FIN/EC):</b> Deputy Financial Adviser (Finance/Excise & Customs)
<b>O.L.:</b> Official Language		<b>D.T.</b> Direct Tax
<b>Coord.:</b> Coordination		<b>FIU :</b> Finance Intelligence Unit
<b>E.S.:</b> Economic Security		
<b>C.A.</b> Competent Authority Cell		

## I. REVENUE (HEADQUARTERS)

### A. Administrative Division

#### 1. Ad. I Section

#### List of Subjects:

1. Administration of C.B.R. Act 1963 and amendment thereto.
2. Central Board of Direct Taxes / Central Board of Excise and Customs (Regulation of Transaction of Business Rules, 1964 – amendments thereto and laying the same on the Table of both the Houses of Parliament and circulation of up to-date Rules annually.
3. Updating the Register of general statutory Rules, Orders etc., and submission of the same to DS (Admn)
4. Preparation of Budget Estimates - Pension and DCR Gratuities..
5. Preparation of Pension/Commutation papers of all Gazetted officers of the Department of Revenue (Headquarters Establishment) excluding PPSs/PSs and PAs.
6. Re-verification of Character & Antecedents of officers associated with Budget Work and Officers handling Secret, Top Secret work in the Department of Revenue through Local as well as District Authorities concerned and IB
7. Quarterly returns relating to finalisation of pension cases – return to be sent to Controller of Accounts/Pay & Accounts Officer/FA
8. Recruitment rules.
9. Conversion of posts into permanent ones.
10. Authorisation of Permanent Strength of all posts.
11. Creation/continuation of posts.
12. Upgradation of posts.
13. Filling up of the Group A posts covered by the Central Staffing Scheme.
14. Issue of notification/transfer orders/posting orders.
15. Extension/re-employment.
16. Maintenance of Working Strength Register of Group A & B officers. Maintenance of record of tenure of the deputations in the Department for timely reversion to the parent offices.
17. Encadrement of the ex-cadre posts in the cadre posts.
18. CCS (Conduct) Rules.
19. Vigilance cases.
20. Grant of encashment of leave to retiring officers.
21. Appointment of Chairman and Members of the two Revenue Boards viz. CBDT & CBEC.
22. Appointment of Chairman, Vice-Chairman, and Members in Settlement Commission (IT/WT) and Customs & Central Excise Settlement Commission.
23. Appointment of Chairman /Members in the ATRP.
24. Appointment of Income Tax Ombudsman
25. Appointment falling under Central Staffing Scheme in CEIB.
26. Appointment of Director, Enforcement Directorate.
27. Setting up of Commissions/Committees under Department of Revenue.
28. Parliament Questions relating to the above subjects.
29. All cases of deputation of IRS (IT) & IRS(C&CE) officers to Central Government or any Board/ PSU/ Autonomous body etc.
30. Appointment of Director FIU-IND.
31. Appointment of Chairman/ Members in AAR (IT) and AAR (C&CE).
32. CAT/Court cases related with the above subjects.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director (HQ)</b>	<b>Joint Secy. (Rev)</b>	<b>Addl. Secretary(R)</b>
Sh. Rajeshwar Lal	Sh. V.Sreekumar	Shri S.K. Tyagi	Shri Mukul Singhal	Sh.K. Jose Cyriac
Tel: 23092284	Tel.No.23095416	Tel.No.23092504	Tel.No.23094595	Tel.No.23092264
Inter Com: 5380	Inter Com: 5416	Inter Com 5361	Inter Com: 5387	Inter Com .5356

## 2. Ad. I (i) Section

### List of Subjects:

1. Filling up of all posts of Under Secretary/Section Officer level in Department of Revenue and their posting/transfer.
2. Filling up of ex-cadre/deputation posts of Under Secretary/Section Officer level and framing of recruitment rules therefor.
3. Furnishing of related information/reports etc.
4. Air Travel by non-entitled officers.
5. Matters relating to SC/ST – Reports and returns.
6. New Group Insurance Scheme 1980, Repayment of Insurance money on death and accumulations in the saving fund on retirement.
7. Deputation/Delegation abroad of officers in the department.
8. Warrant of Precedence/PM Rally/26<sup>th</sup> Jan/15<sup>th</sup> August/Official Directory / Furnishing of reports/returns etc.
9. Furnishing of material to Parliament Section for incorporation in the Annual Report of the Ministry of Finance
10. C.R. forms supply to all gazetted officers (Except PS/PPS).
11. Fixation of Pay and Grant of Increment, Deputation Duty Allowance, Special pay, HRA.
12. Grant of incentive for promoting small family.
13. Calculation of qualifying service and review of cases after completion of 30 years service.
14. Maintenance of service records.
15. Change in Home Town declaration
16. Preparation and Forwarding the list of all the Gazetted officers (except PS/PPS) who are due to retire within the next 24 - 30 months.
17. Grant of leave to all the Gazetted Officers (except PS/PPS)
18. Matters relating to LTC to Gazetted Officers (Except PS/PPS).
19. Grant of TA Advance/Tuition fee re-imburement.
20. Vigilance cases, Gr. B.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director (Hqrs.)</b>	<b>Joint Secy. (Rev)</b>	<b>Add.Secretary(R)</b>
Sh. Sanjay	Sh V.Sreekumar.	Sh. S.K. Tyagi	Sh. Mukul Singhal	Sh.K.Jose Cyriac
Tel: 23092284	Tele.No.23095416	Tel.No.23092504	Tele.No.2304595	Tele.No.23092264
Inter Com: 5380	Inter Com: 5416	Inter Com: .No.5361	Inter Com: 5387	Inter Com .5356

## 3. AD.I (A) Section

### List of Subjects:

1. All establishment matters pertaining to PPSs/ PSs/PAs/Stenographers Grade 'D' and Class IV Staff of the Department.
2. Court Cases pertaining to PPSs / PSs/PAs/Stenographers Grade 'D' and Class IV Staff of the Department.
3. Matters relating to:
  - i. Children Educational Allowance of all officers and staff of the Department
  - ii. Forwarding of Applications for outside jobs.
  - iii. Preparation of Panel of Invigilators /Invigilation duty.
  - iv. Training Programmes in India and abroad of all officers and staff in the Department.
  - v. Grant of Budget Honorarium to Officers/Staff of the Department.
  - vi. T. A. etc to non-official members of Advisory Committees.

- vii. Central Secretariat Library and Finance Library - Membership and issue of 'No Demand Certificates' to all officers and staff in the Department.
- viii. Payment of Fees to Counsels etc. engaged by Department.
4. All work regarding issue of sanctions under Head " Hospitality".
5. Medical Reimbursement Claims of all officials under the Administrative Control of Ad.IA Section and S.Os.
6. All work regarding issue of sanctions under the Head "Advertising & Publicity".
7. All work regarding issue of sanctions pertaining to Publication & Printing of Notifications issued by the Department of Revenue.
8. All work regarding issue of sanction pertaining to the Grant of Awards/incentives for the progressive use of Hindi.
9. All work regarding issue of sanctions of Tour TA of all officials under the Administrative Control of Ad. IA Section.
10. Issue of sanctions for payment of annual contribution to the Customs Cooperation Council, Brussels and other international agencies.
11. Re-verification of character and antecedents of Stenographers (all grades) and Group D staff engaged in Top Secret/ Secret work pertaining to annual budget.
12. Grant of Fan and Cycle advance to the entire staff of Department of Revenue (HQ).
13. Work relating to the Optimisation of Direct recruitment to Civilian Posts and Constitution of Screening Committees by Ministries/Departments for preparation of Annual Recruitment Plans to limit recruitment.
14. Appointment of Security Officer/Assistant Security Officer
15. Matters regarding cases of loss of documents and fix responsibilities.
16. Forwarding of applications of male Muslim officers/officials (Government employees only) to MEA for temporary deputation to Consulate General of India Jeddah, Saudi Arabia as Assistant Haj Officers and Haj Assistants for Haj.
17. Forwarding of applications of officers for liaison officers for Kailash Mansarovar Yatra to MEA.
18. Matters relating to staff councils as well as the Departmental Council of Ministry of Finance.
19. Matters relating to canteen/Tiffin Rooms.
20. Independence Day/Republic Day Celebrations - Issue of Invitation Cards.
21. Processing of Pension cases and related matters of all officers and staff under the Administrative control of Ad.IA section.
22. Parliament Questions relating to the above subjects.

<b>Section Officers</b>	<b>Under Secretary</b>	<b>Dy. Secretary(Admn.)</b>	<b>Joint Secy. (Rev)</b>	<b>Addl. Secy.(R)</b>
Sh Sube Singh	Sh.Anand Upadhyay	Sh K.M.Brahme	Sh. Mukul Singhal	Sh.K.Jose Cyriac
Sh. J.K.Dora	Tel.23093277	Tel.23092103	Tel.23094595	Tel.23092264
Tel.23095375	I.Com: 5368	I.Com:5534	I. Com:5387	I.Com :5356
I.Com: 5375				

#### **4. Ad. I. (B) Section**

##### **List of Subjects:**

1. Filling up of Group B (Non-Gazetted) and Group C posts including Staff Car Drivers (except stenographers).
2. Issue of Transfer/Posting orders.
3. Preparation/Commutation of pension papers.
4. Supply of C.R. forms to all the above mentioned officials.
5. Fixation of Pay and Grant of Increments, Special Pay, Personal Pay etc.
6. Grant of Incentive for promoting small family.

7. Grant of Incentive under Hindi teaching Scheme.
8. Sanctioning of GPF Advances & withdrawals of all Officers and staff of Department of Revenue (HQ).
9. Medical Reimbursement claims of all official under administrative control of Ad.IB Section (except SCD and Translators) and Ad.I Section (except S.Os).
10. All kinds of loans and advances like House Building Advance, Motor Car Advance, Motor Cycle/Scooter Advance, Computer Advance, Festival Advance etc.
11. Matters relating to CGHS Scheme like:
  - (a) Issue of CGHS cards to all Officers and Staff of Department of Revenue (HQ).
  - (b) Change of address/change of dispensary.
  - (c) Addition/deletion of names in CGHS cards.
  - (d) Issue of temporary/duplicate CGHS cards.
  - (e) Issue of 'no Demand Certificate'.
12. Sanction of LTC advance and Verification of LTC bills.
13. Vigilance cases.
14. Issue of order of Budget Honorarium to the staff concerned.
15. Maintenance of service records.
16. Forwarding the list of officers who are due to retire within the next 24-30 months.
17. Sanction of leave.
18. Forwarding of application for bi-monthly Typewriting Test.
19. Forwarding of application for Inter-departmental transfers.
20. Forwarding of application for outside jobs/deputation posts.
21. Forwarding of application for Departmental Examination.
22. Yearly, half- yearly, quarterly and monthly reports & returns.
23. Deputing Polling parties for Elections and Bye-elections.
24. Change of Home Town declarations.
25. Calculation of qualifying service and review of cases after completion of 30 years of service.
26. Filling up of ex-cadre posts of Group B&C and establishment matters pertaining to them.
27. Parliament Questions relating to the above subjects.
28. Sanction of Tuition Fee.
29. Formation of Screening Committee for ACP and grant of ACP of officials under administrative control of Ad.IB section

<b>Section Officers</b>	<b>Under Secretary</b>	<b>Dy.Secretary(Admn.)</b>	<b>Joint Secretary(R)</b>	<b>Addl. Secretary (R)</b>
1. Sh.A.K. Minhas	Sh. Anand Upadhyay	Sh K.M.Brahme(Addl.Charge)	Sh. Mukul Singhal	Sh.K.Jose Cyriac
2. Sh. Sanjay Kumar	Tel.No.23093277	Tel: 23092103	Tele: -23094595	23092264
Tele.No.23092821	Inter Com.5368	Inter Com 5534	Inter Com: 5598	Inter Com:5356
Inter Com: 5382				

### **5. I.W.S.U. (Revenue)**

#### **List of Subjects:**

#### **I. O & M Functions**

##### **(i) Records Management:**

- (a) Ensuring preparation and review of record retention schedules concerning substantive functions of the Ministry/Department by the concerned Sections and furnishing guidance therefore as necessary.
- (b) Scrutiny of monthly reports of arrears relating to recording, indexing, weeding etc of files and suggesting remedial action required.

##### **(ii) O & M Inspection:**

- (a) Drawing up of programme of inspection of Sections.

- (b) Scrutiny of inspection reports to locate more common or serious defects with a view to suggesting appropriate/remedial action and/or reporting to the Department of Administrative Reforms as necessary.
- (iii) Monthly statement of cases pending disposal for over a month.
- (iv) Fortnightly statement of letters/communications received from Ministers/MPs/VIPs etc.
- (v) Manual of Office Procedure, amendments to, interpretation regarding.
- (vi) Liaison with the Department of Administrative Reforms and Public Grievances in the matters of Annual review of reports and returns.
- (vii) Overseeing prompt compilation and manualisation of administrative orders and instructions by the Sections concerned.
- (viii) Overseeing implementation of SIU reports and liaison with Staff Inspection Unit.
- (ix) Preparation of Organisational Chart of the Department and Preparation and issue of Induction Material periodically.
- (x) Computerisation in the aforesaid areas.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Dy. Secretary(Admn)</b>	<b>Joint Secretary</b>	<b>Addl. Secretary(R)</b>
Sh .K.T.Lepcha	Sh. Anand Upadhyay	Sh K.M.Brahme(Addl.Charge)	Shri Mukul Singhal	Sh.K.Jose Cyriac
Tel: 23093514	Tel: 23093277	Tel: 23092103	Tel: 23094595	Tel: 23092264
	I. Com: 5368	I. Com: 5534	I. Com: 5387	I. Com:5356

## 6. Protocal Section

### List of Subjects:

- i) Foreign travel visa/passport deposit etc. and visa formalities of the officers traveling abroad ; and responsibilities of taking custody of personal passport of such officers. Liaisoning with airport staff to facilitate Department officers during official journey;
- ii) Receive and see-off important dignitaries , foreign delegations and VIPs visiting senior functionaries in Department of Revenue/Boards at North Block;
- iii) Logistic arrangement at meeting taken by the Revenue Secretary/Additional Secretary/Chairpersons of the two Boards in Kalpvriksha and other palces;
- iv) Arrangement of tea/coffee/sancks for the meetings held in Kalpvriksha;
- v) Organisation of official lunches/diners and other similar events,including sanction of expenditure;
- vi) Coordination with the representatives of M/s. Balmer Lawrie and Co. Ltd. for settlement of bills etc. and
- vii) Contacing M/s, Balmer Lawrie to quote competitives rates for tickets.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Dy. Secretary (Admn)</b>	<b>Joint Secretary</b>
Sh .R.K.Mehendiratta	Sh.Anand Upadhyay	Sh K.M. Brahme(Addl.Charge)	Shri Mukul Singhal
Tel: 23093947	Tel: 23093277	Tel: 23092103	Tel: 23094595
I. Com.5552	I. Com: 5368	Inter Com: 5534	Inter Com: 5387

### **Addl. Secretary (R)**

Sh.K.Jose Cyriac,  
Tele No.23092264  
Inter.com:5356

## 6. Ad. IC Section

### List of Subjects:

All administrative matters concerning the following offices under the Department of Revenue:-

- (a) Income-Tax Settlement Commission. All matters concerning the office except appointment of the Chairman, Vice-Chairman and Members, which is handled by Ad.I section.
  - (b) Customs & Central Excise Settlement Commission. All matters concerning the office except appointment of Chairman, Vice-chairman and Members which is handled by Ad.I Section.
  - (c) Customs, Excise & Service Tax Appellate Tribunal (CESTAT) New Delhi.
  - (d) Authority for Advanced Rulings for Income Tax. All matters concerning the office except appointment of the Chairman and Members, which is handed over the Ad. I Section.
  - (e) Authority for Advanced Rulings for Custom & Central Excise. All matters concerning the office except appointment of the Chairman and Members, which is handed over the Ad. I Section.
  - (f) Appointment of Consultant (CST) against the sanctioned post of Addl. Commissioner in the Authority of Advance Rulings (Income Tax).
2. The matters relating to the release of the grant-in-aid to the National Institute of Public Finance & Policy and various other administrative matters concerning the Institute.

<b>Section Officers</b>	<b>Under Secretary</b>	<b>Director (Hqrs)</b>	<b>Joint Secretary (Rev.)</b>	<b>Addl. Secretary (R)</b>
Sh. B.B.Joshi Tele.No.23095369 Inter Com: 5369 Sh. Mohinder Singh Tel. No.23095369 Inter Com: 5369	Sh.S.K. Mohanty Tele No.23095578 Inter Com: 5578	<b>Sh. S.K. Tyagi</b> Tel.No.23092504 Inter Com:.No.5361	Sh. Mukul Singhal Tel. No.23094595 Inter.Com.5387	Sh. K. Jose Cyriac Tel. No.23092264 Inter Com: 5356

## 7. Ad. (E.D.)

1. Creation/continuance of posts.
2. Framing/amendment of Recruitment Rules
3. Disciplinary matters.
4. Complaints received from various sources against the officers/staff of the said organization.
5. Court cases pertaining to service matters.
6. Representations regarding seniority, promotion etc.
7. Deputation of officers abroad.
8. Engagement of Advocates and other connected matters.
9. Matters relating to accommodation, telephones, provision of vehicles and other infrastructure.
10. Parliament Question/ Parliament Assurances
11. Filling up the post of Special Director, Additional Director, Deputy Director (Deputation & Promotion), Assistant Director, Grade-I (Deputation & Promotion), Deputy Legal Adviser & Assistant Legal Adviser in ED.
12. Filling up of the posts of Technical Director, Principal Systems Analyst & System Analysts in FIU-IND.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director (Coord)</b>	<b>Joint Secy. (Rev.)</b>
Mrs. Meena K. Sharma Tel No.23095459 Inter Com: 5459	Sh. P.G. Kaladharan Tel No.23095377 I.C.No.5377	Ms Priya V.K. Singh Tel. No.23092282 Inter Com: 5363	Sh. Mukul Singhal Tel No.23094595 Inter Com: 5387

### Addl. Secretary(R)

Sh.K. Jose Cyriac,  
Ph.No.23092264  
Inter Com: 5356

## 8. Economic Security Cell

### List of Subjects:

The E. S Cell which was created in March, 2004 is dealing with following matters:-

1. Coordination work relating to investigation and enforcement agencies, such as Directorate of Revenue Intelligence, Directorate of Enforcement, Directorate of Inspection, Income Tax Investigation.
2. Coordination between the Department of Revenue and Economic Offences Wing of CBDT and other agencies like the Company Law Department.
3. Implementation of recommendations made by the Group of Ministers/various Committees etc. relating to economic security matters.
4. Matters relating to foreign organizations such as Asia/Pacific Group on Money Laundering, EGMONT Group etc.
5. Matters relating to Economic Intelligence Council, Regional. Economic Intelligence Council etc.
6. Administration/amendments of Prevention of Money Laundering Act.

In addition, the organizations shown below are administratively controlled by E.S. cell:-

1. Financial Intelligence Unit-India.
2. Adjudicating Authority under the Prevention of Money-laundering Act.
3. Appellate Tribunal under the Prevention of Money-laundering Act.

The Cell is handling the following matters of these organizations:-

1. Creation/continuance of posts.
2. Framing/amendment of Recruitment Rules.
3. Deputation of officers abroad.
4. Matters relating to accommodation, telephones, provision of vehicles and other infrastructure.
5. Financial sanctions on related issues.
6. Parliament Questions.

The E.S.Cell comprises the following officers:-

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Joint Secretary (Rev)</b>	<b>Addl.Secretary (Rev)</b>
Shri M.S. Kainth Tele No.23095388 Inter Com: 5388	Sh. S.G.P. Verghese Tele.No.23095371 Inter Com: 5371	Smt.Priya V.K. Singh Tele.No.23092282 Inter Com.5363	Sh.Mukul Singhal Tele No.23094595 Inter Com: 5598	Sh.K.Jose Cyriac, Tele.No.23092264 Inter Com: 5356

## 9. Personnel Section

### List of Subjects: -

#### (A) Department of Revenue

- (i) Maintenance of CCRs of all officers and staff of the Secretariat proper of the Department.
- (ii) Custody of IPRs of Group 'B' officers of CSS/CSSS and obtaining and forwarding to the Department of Personnel & Training the IPRs of Group A Officers of CSS.
- (iii) Scrutiny of the Confidential Reports of the officers of CSS.
- (iv) Communication of adverse remarks, if any.
- (v) Dealing with Representations/Appeals/Memorials/Petitions to the President against adverse remarks in a Confidential Report.
- (vi) Furnishing of complete CR Dossiers to the various authorities requiring them for various administrative purposes.
- (vii) Writing of Confidential Reports on officers of IRS(C&CE) and Income tax, working in the NCB, CEIB and Dte. of Enforcement.
- (viii) Writing and maintenance of CCRs of Chief Commissioners of Customs and Central Excise/Chief Commissioners of Income tax.
- (ix) Empanelment of officers of IC&CES/IRS for appointment to various posts i.e. Under Secretary, Deputy Secretary, Director, Joint Secretary, Additional Secretary and Secretary at the Centre in various Ministries and Departments.

<b>S. O. (Vig-HQ)</b>	<b>Under Secy.</b>	<b>Dir (Admn.)</b>	<b>Joint Secy. (Rev)</b>	<b>Addl.Secy. (Rev.)</b>
Sh. M.K. Rai Tel. 23095386 I.Com: 5386	Sh.V. Sreekumar Tel. 23095416 I.Com:5416	Shri S.K. Tyagi Tel.23092504 I. Com:5361	Sh. Mukul Singhal Tel. 23094595 I.Com:5598	Sh.K.Jose Cyriac, Tel. 23092264 I. Com:5356



**(B) Central Board of Excise and Customs**

- (i) Maintenance of CCRs and IPRs of the Officers belonging to ICCES and Group A officers of Central Revenues Chemical Service and Telecommunication service.
- (ii) Scrutiny of the Confidential Reports of these officers.
- (iii) Communication of adverse remarks, if any.
- (iv) Dealing with the Representations/Appeals/Memorials/Petitions to the President against adverse remarks in a Confidential Report.
- (v) Furnishing of complete CR dossiers to the various authorities requiring them for various administrative purposes.

<b>Section Officer (Per.-EC)</b>	<b>Under Secretary</b>	<b>Deputy Secretary</b>	<b>Jt Secretary (Admn)</b>
Mrs. Naresh Badhan	Sh. S.K. Deb	Sh. R. Sanehwal	Sh.L.K.Gupta
Tel: 23095386	Tel: 23095532	Tel: 23092401	Tel: 23095508
Int. Com: 5386	Inter Com: 5532	Inter Com: 2401	Inter Com: 5508

**(C) Central Board of Direct Taxes**

- (i) Maintenance of CCRs of officers of Indian Revenue Service (Group A).
- (ii) Scrutiny of the Confidential Reports of these officers.
- (iii) Communication of adverse remarks, if any.
- (iv) Dealing with the Representations/Appeals/Memorial/Petitions to the President against adverse remarks in a Confidential Report.
- (v) Furnishing of complete CR dossiers to the various authorities requiring them for various administrative purposes.

Section Officer (P/DT)	Under Secretary	Director	Jt Secy. (Admn.)	Member (P&V)
Sh. Vivekanand	(vacant)	(Vacant)	Sh.B.Balagopal	Sh. Shaikh Naimuddin
Sh. Padmanav Behera	Tel.23095577	Tel.23095456	Tel .23094543	Tel :23092791
Tel.23095373	Inter Com. 5577	Inter Com: 5456	Inter Com: 5435	Inter Com:2791

**10. Cash Section****List of Subjects:**

1. Receipt & Disbursement of Pay and Allowances.
2. Preparation of Pay Bills of gazetted and non-gazetted staff of Department of Revenue.
3. Preparation of Bills and maintenance of accounts of G.P.F. Advance/Final Withdrawal, House Building Advance, Motor Cycle/ Scooter Advance, Festival Advance & Fan Advance etc
4. T.A. and LTC Bills and daily wages bills.
5. All Contingency bills.
6. Preparation of Budget Estimates and matter relating to reconciliation of Accounts. Replies to Audit objections concerned with Cash -Section.
7. Maintenance of expenditure registers for regulating and controlling of expenditure in respect of Deptt. of Revenue (Hqr) proper. Monthly/Quarterly report of expenditure to be sent to IFU/CCA/Director (Admn).
8. Maintenance of Accounts of long term Advance/Loans to Gazetted and Non-Gazetted staff of the Department.
9. Parliament Questions relating to the above subjects.

<b>Section Officers</b>	<b>Under Secretary</b>	<b>Dy.Secretary (Admn)</b>	<b>Jt Secy. (Revenue)</b>
i) Sh.P.K.Tyagi	Sh.Bhupinder Singh	Sh.K.M.Brahme(Addl.Charge)	Sh. Mukul Singhal
ii) Sh.M.L.Sharma	Tel.No.23095366	Tel.No.23092103	Tel. No.23094595
iii) Sh.R.P.Singh	Inter Com: 5366	Inter Com: 5534	Inter Com: 5387
Tele No. 23095383			
Inter Com. 5383			

## 11. R&I (R) Section

### Lists of Subjects:

1. Receipt of ordinary postal dak and speed post dak thrice a day.
2. Receipt of registered dak once a day.
3. Receipt of Secret/Confidential dak, telegram/telex and courier dak throughout the day.
4. Receipt of Orders/Notices from various Courts and local dak from other Ministries and Departments throughout the day.
5. Receipt of personal dak from different parties.
6. Sorting of the above mentioned dak, name-wise, designation-wise, opening of dak, stamping of dak, diarising of registered dak, U.O letters, files secret/confidential letters, Court Cases, personal dak, telegrams etc., placing it in the dak pads for different sections and officers of the whole department and their distribution by the close of the office timings.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Dy. Secretary (Parl./R&amp;I)</b>	<b>Jt Secretary (Rev.)</b>
Sh. C.P. Saxena	Sh.Bhupinder Singh	Sh.K.M. Brahme	Sh. Mukul Singhal
Tele.No.23095395	Tele.No23095366	Tele.No.23092103	Tele. 23094595
Inter Com 5395	Inter Com: 5366	Inter Com: 5534	Inter Com: 5387

### Addl Secretary (Rev.)

Sh.K.Jose Cyriac,  
Tele.No.23092264  
Inter Com: 5356

## 12. R&I (D) Section

### Lists of Subjects:

1. Dispatch of:
  - (i) Letters/Parcels-ordinary, registered/unregistered and speed post letters received from all officers/sections in this Department, by post.
  - (ii) Departmental dak /files to all Ministries/ Departments through dak messengers and through hand delivery locally.
  - (iii) Circulars to all CITs/CCEs/Chambers and other lower formations by post or by messenger.
2. Distribution of circulars/dak/files etc. to all Officers/Sections of this Department.
3. Cyclostyling of the stenciling work of the Department.
4. Night Duty Work:
  - (i) Receiving dak from other Ministries/Departments for urgent delivery to departmental officers.
  - (ii) Dispatch of Immediate, out-to-day letters/circulars and Telegrams.
  - (iii) Dispatch of registered letters through Parliament Street Post Office/C.T.O. when received after office hours.
  - (iv) Issuing telegrams;
  - (vii) Maintenance of a Diary for telegrams received after Office hours to be handed over to R&I(R) next morning when office opens.
  - (vi) Opening and closing of doors and looking after key-board after office hours.
  - (vii) Maintenance of Stamp Account for Postal dak issued.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>DS (Parl. /R&amp;I)</b>	<b>Jt Secretary (Rev.)</b>	<b>Addl. Secretary(Rev)</b>
Sh. Sanjay Singh	Sh.Bhupinder Singh	Sh. K.M.Brahme	Sh. Mukul Singhal	Sh.K.Jose Cyriac,
Tel.23095389	Tele.23095366	Tele.23093050	Tele.23094595	Tele.23092264
Inter Com:5389	Inter Com: 5366	Inter C:5534	Inter Com: 5387	Inter Com:5356

### 13. General Administration (Rev.) Section

#### List of Subjects:

1. Caretaking job of the Rooms occupied by the Department of Revenue in North Block, Jeevan Deep Building and RFA Barracks, Church Road, Hudco Vishal Building.
2. Accommodation requirements.
3. Purchase, issue and Maintenance of Furniture
4. Purchase, issue and maintenance of Coir Mats, Curtains, Carpets, Doormats, Wall Paintings and Towels.
5. Purchase, issue and maintenance of Computers, Photocopying machines, Electronic typewriters, Manual Typewriters, Calculators, Wall Clocks, Paper shredders and Duplicating Machines etc.
6. Procurement and issue of Stationery and Sundry items for the Department of Revenue.
7. Purchase, issue and Maintenance of Electric Items such as Air- conditioners, Room Coolers, Fans, Heaters, Blowers, Table lamps UPS, Inverters etc.
8. Hiring of Desert Coolers and Room Coolers.
9. Installation of Telephone and Intercom, payment of bills relating to telephone, telex and teleprinters.
10. Purchase and issue of telephone instruments from ITI, purchase, issue and maintenance of FAX and Auto-dialers.
11. Purchase, issue and maintenance of Staff Cars/Three Wheeler Scooters.
12. Temporary & Photo Identity Cards. Issue of No-Demand Certificates.
13. Allotment, Change of Accommodation and other related Correspondence with the Directorate of Estates.
14. Name Plates & Rubber Stamps.
15. Binding and Printing.
16. Arrangement of Conferences/Meetings and provision of refreshment items to Official Meetings.
17. Purchase and issue of liveries (including Rain Coats, Umbrella) for Staff Car Drivers and Group 'D' employees.
18. Purchase, issue and Maintenance of cycles.
19. Railway Consignment and Air Consignment.
20. Economy in expenditure in general, paper, stationary in particular & reviewing of printing requirements of Min./Deptt and conveying them to C.C.P. & S
21. Regular Office Inspection & ensuring cleanliness in office.
22. Checking of uniforms of Class IV Staff.
23. Distribution of diaries and calendars to all Officers/Sections of the Department of Revenue.
24. Issue of car parking labels.

<b>Section Officers</b>	<b>Under Secretary</b>	<b>Dy.Secretary (Admn)</b>	<b>Jt Secretary (Rev)</b>
i) Sh. B.K.P. Angam	Sh.Bhupinder Singh	Sh.K.M. Brahme(Addl.Charge)	Sh. Mukul Singhal
ii) Sh K.K.Sapra			
Tel.No.23095384/5385	Tele.23095366	Tel.23092103	Tel.. 23094595
Inter Com: 5384/5385	Inter Com: 5366	Inter Com: 5534	Inter Com: 5387

#### Additional Secretary (Rev.)

Sh. K.Jose Cyriac,  
Tele.No.23092264  
Inter Com: 5356

### 14. Parliament Cell

#### List of Subjects:

1. To coordinate work relating to Parliament Questions to be answered by Department of Revenue in Lok Sabha/Rajya Sabha.
2. To send advance notices as also printed versions of admitted Parliament Questions to Divisions concerned;
3. To collect, consolidate and forward fair copies of the Replies to Parliament Questions to Lok Sabha/Rajya Sabha Secretariat, PIB, etc .on the days previous to Question days
4. To circulate daily business of Lok Sabha/ Rajya Sabha during the sessions to officers concerned;
5. To circulate Parliamentary Committees Reports to the Divisions concerned, collect action taken replies from them and forward the same Lok Sabha/Rajya Sabha Secretariat.
6. To collect status report on implementation of recommendations of Standing Committee on Finance relating to Department of Revenue, for statement to be made in Parliament by Finance Minister under Direction 73A of the "Directions of Speaker".

7. To forward Calling Attention Notices, Private Members' Bills and other Parliamentary papers to the Divisions concerned for further action.
8. To collect legislative and non-legislative proposals from all Divisions of the Department and to forward the same to Ministry of Parliamentary Affairs or inclusion in the Govt. Business of the ensuing session.
9. To forward Matters raised by MPs under Rule 377 in Lok Sabha and Special Mentions made in Rajya Sabha, to the Divisions concerned for replying to MPs concerned;
10. To collect materials from all Divisions of the Department on important issues likely to be raised in Parliament and forward to the PMO;
11. To arrange for laying of notifications and statutory orders issued by the Department on the Tables of both Houses of Parliament;
12. To send the information regarding Parliament Assurances to the concerned and monitor fulfillment of the Assurances.
13. To arrange for official gallery passes/entry passes for the officers of Department of Revenue visiting Parliament during session;
14. To circulate important instructions receive from Lok Sabha/Rajya Sabha Secretariat and Ministry of Parliamentary affairs, from time to time; and,
15. To collect the materials from all Divisions of the Department of Revenue for incorporation in the Annual Report of Ministry of Finance and consolidated material to Deptt of Economic Affairs.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>DS (Parl/(R&amp;I )</b>	<b>Jt. Secretary (R)</b>	<b>Addl. Secretary (R)</b>
Sh.SureshYadav	<u>ShSanjayKumar</u>	Sh.K.M.Brahme	Sh.MukulSinghal	Sh.K.JoseCyriac,
Tel.No. 23092579	Tel.No. 23092579	Tel.No.23093050	Tel.23094595	Tel.No. 23092264
Inter Com: 5374	I. Com.5374	I. Com: 536	I. Com: 5387	I. Com:5356

### 15. Hindi-I Section

#### List of Subjects:

Translation work of the material for Public Accounts Committee, Consultative Committee and Agreements, and of the work received from the various sections of CBEC & CBDT located in Jeevan Deep Building.

<b>Assistant Director (OL)</b>	<b>Dy. Director (OL-I)</b>	<b>Director (OL)</b>	<b>J.S. (Revenue)</b>
Smt.Surekha Bindra	Sh. Sanjeeb Kumar Chatterjee	Smt. Madhu Sharma	Sh. Mukul Singhal
Tele.No.26161574	Tele.No.23095378	Tele.No. 23095365	Tele.No.23094595
Inter Com:	Inter.Com. 5378	Inter Com: 5365	Inter Com.5387

### 16. Hindi -II Section

#### List of Subjects:

1. Translation from English to Hindi and vice-versa of all communications received from public by officers/sections under Central Board of Excise & Customs.
2. Translation of Cabinet Notes originating from the Sections under Central Board of Excise & Customs and annual report of CBEC.
3. Translation into Hindi of material relating to No Confidence Motion, Calling Attention Notices, Parliament Questions and Assurances relating thereto received from the Sections of C.B.E.C.
4. Translation of Gazette Notifications, Explanatory Memoranda, Statutory Notifications, Standing orders, Circulars and Instructions issued by various sections under C.B.E.C.
5. Translation of Public Notices issued by the Drawback Directorate.
6. All work relating to implementation of Official Language Policy of the Government in the Central Board of Excise and Customs, preparation of Quarterly Progress Reports in regard to progressive use of Hindi, providing data for CBEC for quarterly meetings of the Official Language Implementation Committee and its decisions, compilation of information required by the Committee of Parliament on Official Language and follow-up action on the assurances given to the Committee.
7. Any other work entrusted to it in connection with the progressive use of Hindi in the Central Board of Excise & Customs.

<b>Assistant Director</b>	<b>Dy. Director (OLII)</b>	<b>Director (OL)</b>	<b>J.S. (Admn.-CBEC)</b>
Sh. Jugal Kishor	Sh. Sanjeeb Kumar Chatterjee	Smt. Madhu Sharma	Sh. L.K.Gupta
Tele.No.23095392	Tel.No.23095378	Tele.No.23095365	Tele.No.23092262
Inter Com: 5392	Inter.Com: 537	Inter Com: 5365	Inter Com: 5508

### 17. Hindi-III Section

#### List of Subjects:

1. Translation from English to Hindi and vice-versa of all communications received from public by officers/sections under Central Board of Direct Taxes (CBDT).
2. Translation of Cabinet Notes originating from the Sections under CBDT.
3. Translation into Hindi of material relating to No Confidence Motion, Calling Attention Motions, Notices, Parliament Questions and Assurances relating thereto received from the Sections of C.B.D.T.
4. Translation of Gazette Notifications, Explanatory Memoranda, Statutory Notifications, Standing Orders, Circulars and Instructions issued by various sections under C.B.D.T.
5. Translation into Hindi of annual report of CBDT and of all other material pertaining to the CBDT.
6. All work relating to implementation of Official Language Policy of the Government in the CBDT, preparation of Quarterly Progress Reports in regard to progressive use of Hindi, providing data for CBDT for quarterly meetings of the Official Language Implementation Committee and implementing its decisions, compilation of information required by the Committee of Parliament on Official Language and follow-up action on the assurances given to the Committee.
7. Any other work entrusted to it in connection with the progressive use of Hindi in the Central Board of Direct Taxes.

#### Assistant Director (OL)

Sh. R. N. Tripathy  
Tel.23095391  
Inter Com. 5391

#### Dy. Director (OL-I)

Sh. Sanjeeb Kumar Chatterjee  
Tel. 23095378  
Inter Com. 5378

#### Director (OL)

Smt. Madhu Sharma  
Tel. 23095365  
Inter Com 5365

#### JS (Admn. -CBDT)

Sh. B. Balagopal  
Tel.23094257  
Inter Com. 5435

### 18. Hindi-IV Section

#### Lists of Subjects:

1. Hindi Implementation work in the Department of Revenue (Hqrs.).
2. Coordination of Hindi Implementation work of the entire Department of Revenue, including two Boards.
3. Work relating to the Hindi Salahakar Samiti of the Departments of Revenue & Expenditure, including reconstitution of Samiti, holding its meetings, preparation of papers thereafter ensuring follow up action and other connected work.
4. Work relating to the Official Language Implementation Committee of the Department of Revenue including two Boards holding its meetings and coordinating implementation its decisions.
5. Implementing the decisions taken by the Kendriya Hindi Samiti.
6. Matters relating to Committee of Parliament on Official Language (Sansdiya Rajbhasha Samiti), in the of Revenue as a whole which includes inspection and oral evidence etc.
7. Preparation and review of Quarterly Progress Reports regarding use of Hindi in the Department of Revenue and in the offices under its' administrative control.
8. Inspection of officers under administrative control of the Deptt. of Revenue and Sections of the Headquarter Department of Revenue , for acquainting them with the provisions of O.L. Act and Rules.
9. Conducting Hindi Workshops in the Deptt of Revenue for officers and staff of Headquarters and the two Boards.
10. Running Cash Award Scheme for the employees and officers of the Department of Revenue to encourage use of Hindi in noting and drafting.
11. Running Shield/Trophy schemes for encouraging use of Hindi in sections & offices under the administrative control of the Deptt. of Revenue.
12. Work relating to Hindi Teaching Scheme i.e. nominating persons for Prabodh, Praveen, Pragya, Hindi Typing and Stenography and liaison with Hindi Pradhayapak, Dy. Director (Hindi Typing & stenography) and Administrations.
13. Circulation of all general orders relating to Hindi Implementation received from Raj Bhasha Vibhag to all field formations of the two Boards and Department of Revenue.
14. Taking steps like celebrating Hindi Day/Week, organizing various competitions etc., with a view to propagate and encourage the use of Hindi in Official Work.
15. Scheme for original Book writing in Hindi on the subjects related to Customs, Excise, Income Tax and Narcotics and reviewing of the books written in Hindi.

16. Translation of all communications including Parliament Questions and related matters from English to Hindi and vice-versa received from the various officers/sections of the Hqr. Division of the Deptt. of Revenue (including CEIB).
17. Translation of Cabinet Notes originating from the Sections under Headquarter.
18. Translation of the material for Annual Report of the Deptt. of Revenue (Hqrs.) and its controlling officers.
19. Work relating to Parliament Questions and Assurances regarding Hindi.
20. Translations of orders of detentions and grounds of detention issued by the COFEPOSA section.
21. Organization of Hindi Workshops, implementation of Annual Programme, prescribed by the Raj Bhasha Vibhag.

<b>Asst. Director (OL)</b> Ms. Purnima Sharma Tele: 23095393 Inter Com: 5393	<b>Dy. Director (OL-I)</b> Sh. Sanjeeb Kumar Chatterjee Tele.No. 23092378 Inter Com. 5378	<b>Director (OL)</b> Smt. Madhu Sharma Tele.No. 23095365 Inter Com 5365	<b>JS (Revenue)</b> Sh. Mukul Singhal Tele.No.23094595 Inter Com.5387
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## 19. Coordination Section

### List of Subjects

1. Parliament Questions on Administrative matters requiring coordination among CBEC, CBDT & Hqrs.
2. Assurances given by other Ministries/Departments on Administrative matters requiring coordination among CBEC, CBDT & Hqrs.
3. Coordination and compilation of information in r/o specified National awards such as Padma Awards etc.
4. References received from PMO, Cabinet Sectt., Ministry of Home Affairs, D/o Expenditure etc. on various miscellaneous issues.
5. Welfare work for women staff in D/o Revenue, Setting up of a Complaint Cell for redressal of grievances of women.
6. VIP references requiring coordination of Boards/Divisions/Offices in the Deptt.
7. Issues relating to Welfare of SCs/STs/OBCs & Minorities - References received from Commission/DOPT.
8. Circulation of Orders/Instructions/Rules received from various Ministries/ Departments.
9. Welfare/Sports matters of Department of Revenue (Grants-in-aid to C.R.S.B. & Recreation Club of Department of Revenue).
10. Assistance to various Sections in the Department in recording and indexing.
11. Annual Statement regarding recruitment of OBCs/SCs/STs/Minorities and Physically Handicapped persons in the Government Services.

<b>Section Officer</b> <b><u>Sh. Somvir Singh</u></b> Tel No: 23092395 Inter Com: 5372	<b>Under Secretary</b> Sh. L.K.Haldar Tel. No: 23095539 Inter Com: 5539	<b>Director(Coord)</b> <b><u>Ms. Priya V.K. Singh</u></b> Tel No: 23092282 Inter Com: 5363	<b>Joint Secretary (R)</b> Sh. Mukul Singhal Tel No: 23094595 <b><u>Inter Com: 5387</u></b>	<b>Addl. Secretary. (R)</b> Sh.K.Jose Cyriac, Tel.No. 23092264 Inter Com: 5356
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## 20. Technical Coordination Section

### List of Subjects:

1. All technical matters (including VIP references) involving coordination between CBDT and CBEC
2. Parliament Questions involving coordination between CBDT and CBEC.
3. Cabinet/CCEA's Notes/CoS Notes/Draft Agreements, etc. involving coordination between CBDT & CBEC.
4. Technical matters referred to Additional Secretary (Admn.) by Secretary Revenue for processing.
5. Convening and follow-up on the Co-ordination Meetings chaired by RS.
6. Preparation of Monthly Report on significant events of the Deptt. of Revenue.
7. Preparation of Monthly Cabinet Summary in respect of activities of the Department of Revenue.

<b>Section Officer</b> Sh. R.P. Tyagi Tel.No. 23092395 Inter Com: 5394	<b>Under Secretaries</b> Sh. S.P. Roy Tel.No. 23095540 Inter Com:5540	<b>Director</b> Ms. Priya V.K. Singh Tel.No.23092282 Inter Com. 5363	<b>Joint Secretary (R)</b> Sh. Mukul Sinhal Tel. No.23094595 Inmter Com: 5387	<b>Addl. Secretary (R)</b> Sh. K. Jose Cyriac Tel.No.23092264 Inter Com: 5356
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## 21. Library

### List of Subjects:

1. Procurement of books, publications in consultation with the Members of Library Committee.
2. Issue /return of Books, Publications etc.
3. Maintenance of an effective and responsive reference services according to needs of the Library users.
4. Lending and borrowing books on inter-library loan and provide information on telephone
5. Development and proper maintenance of adequate and up-to-date collection of books, periodicals etc.
6. Weeding out of old obsolete books, publication & periodicals with approval of Chairman, Library Committee.
7. Binding of Publication materials
8. To arrange Library Committee Meetings for development and welfare of the Library.
9. Processing of bills of purchase of books, publications, periodicals, etc. by the Library.
10. Supply of Newspapers to the Officers above the rank of JS at their office/residence with the approval of chairman, Library Committee
11. Supply of magazines, periodicals to the offices on circulation basis for official use.
12. Round the clock (including lunch hours 9 am to 5:30 PM) retrieval of information facility to the offices of the Department
13. Assess Annual Budget Estimates for the Library & project to the concerned authorities.
14. Requisitions through Deputy Secretaries are processed to obtain the financial sanction of JS (RA), Chairman, Library Committee to purchase.

#### Librarian

Sh. Iqbal Ahmed Ansari  
Tele.No.23364619  
Inter Com: 214, 248

#### Chairman, Library Committee

Sh. D.P. Singh, J.S. (RA)  
Tele.No.26177599  
6<sup>th</sup> Floor, H.V. Bldg.  
Bhikaji Cama Place  
New Delhi.

#### Members, Library Committee

Sh.K.M. Brahme, D.S. (Admn.)  
Sh. Pranab Khullar, (Fin./EC)  
Smt. Madhu Sharma, Dir. (OL)  
Sh. Navneet Goel, Dir. (DBK)  
Sh. J.P. Chandrakar, D.S. (OT)  
Sh. Bhupinder Singh, US (GAR)

## 22. A. COMPUTERISATION CELL (HQRS.)

### List of Subjects:

1. Computerization of the Secretariat of the Department of Revenue.
2. Organizing basic training in Computers, Cyber and IT Security for officers and staff of the Department.
3. Content management of the Website of the Department of Revenue.
4. Assessing the requirements of hardware and software of the Department (excluding procurement, supply, maintenance etc.).
5. Drafting and circulation of minutes of the meetings of Empowered Committee(on Computerization of CBEC and CBDT) held by Revenue Secretary.
6. Implementation of decisions regarding Computerization of the Department taken by the Empowered Committee on IT of Ministry of Finance.
7. Any other related matter.

#### Section Officer

Sh. Rajesh Sharma  
Tel. No.23095473  
Intercom No.5473

#### Director

P.V. Subba Rao  
Tel. No.23092686  
Intercom No.5450

#### Jt. Secretary(Rev.)

Mukul Singhal  
Tel No.23094595  
Intercom No.5387

#### Addl. Secretary(Rev.)

Sh.K.Jose Cyriac  
Tel. No.23092264  
Intercom No.5356

## B. State Taxes Section

### List of Subjects:

1. All matters relating to State level Value Added Tax (VAT).
2. All matters relating to Service-Tax legislation.
3. Enactment and Amendment of the Central Sales Tax Act, 1956 and the Central Sales Tax (Registration & Turnover Rules), 1957.
4. Levy of tax on sales in the course of inter-State trade or commerce and problems arising out of the administration of the Central State Tax Act, 1956.
5. Declaration of Goods as of special importance of inter- State trade or commerce under Article 286 (3) of the Constitution & laying down of the conditions and restrictions to which State Laws providing for the levy of tax on them would be subjected to.
6. All Bills etc., relating to sale tax/ VAT levy in States coming up for previous instructions, recommendations or assent of the President.
7. Legislative matters concerning sales tax/VAT to be enacted as President's Act for States which are under President's Rule.
8. Legislative matters concerning sales tax/VAT in the Union Territories.
9. Legislation to validate imposition and collection of cesses on sugarcane under certain Acts of Uttar Pradesh and other States.
10. Tax on goods transferred otherwise than by way of sales/Questions relating to levy of tax where the scope of the term 'sale' has been whittled down by court judgment, etc.
11. All work relating to Regional Councils for sales tax/VAT set up under Article 263 of the Constitution.
12. Bengal Finance (Sales Tax) (Delhi Validation of Appointment and Proceedings) Act, 1971.
13. Processing of recommendations made by Law Commission on Sales Tax matters contained in 61<sup>st</sup> Report of the Law Commission.
14. Enactment and amendment of the Indian Stamp Act, 1899 and matters relating to reduction/exemption from payment of Stamp Duty and prescribing rates of Stamp Duties on Bills of Exchange, Cheques, Promissory Notes, Bills of Lading, Letters of Credit, Policy of Insurance, Transfer of Shares, Debentures Proxy and Receipts.
15. Processing of recommendations made by Law Commission in their 67<sup>th</sup> Report on Stamp Duty matters.
16. All matters relating to levy of Consignment Tax.
17. All Bills, etc. relating to Stamp Duty in States coming up for previous instruction, recommendation and assent of the President.
18. All questions relating to replacement of Sales Tax by Additional Excise Duty including Tripathi Committee Report.
19. Legislative matters concerning Stamp Duty to be enacted as President's Acts for States which are under President's Rule.
20. Matters relating to Constitution (46<sup>th</sup> Amendment) Act, 1982.
21. Representations received from Trade, Federations etc. with regard to Sales Tax/VAT matters.
22. All matters relating to Inter-State Councils
23. Court Cases.
24. Private Members' Bills on the above subjects.
25. Parliament Questions on the above subjects

#### Section Officer

Sh.Rajeev Kumar  
Tel.23093068  
Inter Com. 5381

#### Under Secretaries

1. Sh. R.G. Chhabra  
Tel. 23093068  
Inter Com: 5381
2. Sh. Arvind Kumar  
Tele.No.23095376  
Inter Com: 5376

#### Director

Sh. Lok Ranjan  
Tel.23092878  
Inter.Com.5364

#### Joint Secretary

Sh. L.K. Gupta  
Tel. 23092262  
Inter Com.: 5509

#### Addl. Secretary (Rev)

Sh.K.Jose Cyriac,  
Tel. 23092264  
Inter Com.: 5356



### C. Competent Authority Cell.

#### List of subjects:

1. All matters relating to administration of the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.
2. All matters relating to forfeiture of illegally acquired properties, done by CAs under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 and Chapter V-A of Narcotics Drugs and Psychotropic Substances Act, 1985 and court cases involving challenge to provisions of the said Acts.
3. Administrative and policy matters relating to the four offices of the Competent Authorities; filling up of all Groups 'A' posts in CA Offices.
4. To assist the offices of the Competent Authorities in conducting their cases in the Supreme Court of India and to assist the offices of Competent Authorities (except C.A., New Delhi) in conducting their cases in High Court of Delhi.
5. Administrative matters relating to ATFP including appointments of Registrar.
6. Parliament Questions regarding Competent Authorities and ATFP.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Joint Secretary</b>	<b>Addl.Secretary</b>
Sh. Mani Ram	Shri Victor James	Sh. S.K.Tyagi	Sh. Mukul Singhal	Sh.K.Jose Cyriac,
Tele. No 23095586	Tele.No.23095367	Tel.No.23092504	Tele.No.23094595	Tele.No.23092264
Inter Com: 5586	Inter Com: 5367	Inter Com: 5361	Inter Com: 5387	Inter Com: 5356

### D. NARCOTICS CONTROL DIVISION

#### 1. N.C. I Section

#### List of Subjects:

1. Framing of general Licensing Conditions and follow up action.
2. Notifying tracts for cultivation of opium poppy in pursuance of General Licensing Conditions.
3. Matters relating to poppy straw & poppy seeds.
4. Fixation of procurement price of opium payable to poppy cultivators.
5. Matters relating to licit cultivation of opium poppy.
6. Appointment of SPPs in various courts to handle NDPS cases of Central Bureau of Narcotics.
7. Court cases of CBN in Supreme Court arising out of NDPS Act.
8. Matters relating to CBN e.g. representations from poppy cultivators, complaints against officials of CBN etc.
9. Furnishing of material relating to production and export of opium for Annual Report of the Ministry of Finance,
10. VIP References and Parliament Questions on the matters relating to opium Licensing Order, appointment of SPPs etc.
11. Proposals of CBN for purchase of vehicles and purchase/hire of land/ building etc.
12. Opening of new offices under CBN.
13. Audit paras relating to CBN.
14. All Miscellaneous matters relating to CBN.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Joint Secy. (Rev.)</b>
Shri S.K. Jain	Smt. Vimla Bakshi	Sh.P.V.Subba Rao	Sh. Mukul Singhal
Tel: 23095418	Tel. No.23095415	Tel. No 23095450	Tel. No.2 3094595
Inter Com: 5418	Inter Com: 5415	Inter Com: 5450	Inter Com: 5387

#### **Addl.Secy. (Rev.)**

Sh.K.Jose Cyriac,  
Tel. No.23092264  
Inter Com: 5356

## 2. N.C.II Desk

### List of Subjects:

1. All matters relating to UN/UNDCP/Colombo Plan/ECOSOC/INCB and other matters relating to India's Contribution to all International Agencies.
2. Matters relating to Cabinet Sub-Committee on Drug abuse Control.
3. Matters relating to NDPS Consultative Committee
4. Matters relating to Narcotics Coordination Committee of Secretaries.
5. All matters relating to U.N. Sub-Commission.
6. Matters relating to three U.N. Conventions.
7. Reports and Returns to International Agencies.
8. Administration/Amendment of NDPS Act /Rules in consultation with Other Ministries/Departments/Organisations
9. Issue of Notification /guidelines/Instructions for implementation of the NDPS Act/Rules and Coordination & Correspondence with various Govt. agencies.
10. All matters relating to SAARC
11. India's contribution to. UN/UNDCP/Colombo Plan/ECOSOC/INCB and other matters relating to India's Contribution to all International Agencies.
12. Matters relating to Precursor Chemicals.
13. Matters relating to Zonal Councils
14. Setting up of Special Courts & correspondence relating thereto..
15. Material other than (opium data) for Annual Report of Ministry of Finance
16. Bilateral agreement/MoUs and matters relating thereto.
17. Secretary/DG level talks with Pakistan
18. Miscellaneous matters of NCD including all reports and returns.
19. Courts Cases relating to the subject allotted to NC-II
20. Parliament Questions etc. pertaining to the subjects allotted to NC-II
21. Clemency petitions under NDPS Act.

#### Section Officers

1. Sh.A.K. Singh  
2. Sh. Ramesh  
Tele.No.23095419  
Inter Com: 5419

#### Under Secretary

Sh. Tajbir Singh  
Tel.No.23095577  
Inter Com: 5577

#### Director

Sh.P.V.Subbarao  
Tel. No.23092686  
Inter Com: 5450

#### Jt.Secy. (R)

Sh.Mukul Singhal  
Tel. No. 23094595  
Inter Com: 5387

#### Addl.Secy.(R)

Sh.K.Jose Cyriac,  
Tel.No.23092264  
Inter Com.No 5356

#### Junior Analyst

Sh. Raju P. Amlani  
Tele.No.23095419

## 3. N.C. (Legal)

### List of Subjects:

- 1..Examination of proposals for amendment of the Narcotic Drugs and Psychotropic Substances Act, 1985 and the rules framed thereunder.
2. Attending to inquires relating to and implementation of the following International Conventions on drugs:
  - (a) Single Convention on Narcotic Drugs, 1961
  - (b) Convention on Psychotropic Substances, 1971, and
  - © United Nations Conventions Against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.
3. All legal matters, technical matters on law and procedures and court matters.
4. Study of court judgements for formulation of corrective steps and amendments in investigative procedure and legislation.
5. Coordination with Central Agency Section of the Ministry of Law in the Supreme Court regarding court matters.
6. Dissemination of information on important judgements and legal development to other enforcement agencies.

7. Appointment of Public Prosecutors in the various Sessions Courts/Special Courts for conducting cases relating to offences under the NDPS Act prosecuted by CBN and appointment of High Fee Councils in the various High Courts and Supreme Court for conducting cases of CBN relating to offences under the NDPS Act.
8. Legal aspects of International Conventions, returns, reports etc. bilateral agreements and study of drug laws of other countries forwarded by the UNDCP.
9. Bilateral agreement/ Memorandum of understandings and matters relating thereto.

**Deputy Legal Advisor (NC)**  
Shri B. L.Choudhary  
Tel.No. 23092893

**Joint Secretary (Rev)**  
Sh. Mukul Singhal  
Tele. No. 23094595  
Inter Com: 5387

**Addl. Secretary (Admn.)**  
Sh.K.Jose Cyriac,  
Tele.No.23092264  
Inter Com: 5356

## **E. INTEGRATED FINANCE UNIT**

### **1. I.F. U. (Budget & Accounts) - DT-I**

**List of Subjects:**

1. Control over expenditure in respect of Grant related to Direct Taxes.
2. Scrutiny of Monthly Expenditure Statement received from various Heads of Departments.
3. Scrutiny of consolidated Monthly Expenditure Statement received from Principal Chief Controller of Accounts (CBDT), New Delhi.
4. Appropriation Accounts and inspection reports in respect grant related to direct Taxes.
5. Budget Proposals of Grant related to Direct Taxes.
6. Consolidation of Accepted Budget Estimates in respect of Grant related to Direct Taxes.
7. Additional Requirements of funds, Supplementary Grant and Re-appropriation of funds for Direct Taxes grant.
8. Distribution of cost of collection against various Direct Taxes.
9. Circle-wise Distribution of Budget Provisions after these has been approved by the Parliament.
10. Miscellaneous (Accounts and Budget).
11. Release of funds for House Building Advance against applications received from field formations in Income-Tax Department
12. Loans and Advances in respect of Cycle/Scooter/Car/Fan etc. relating to Income-Tax Department.
13. Reports and Returns pertaining to above subjects.
14. Material for the Annual Report performance budget and outcome budget of Ministry of Finance in respect of Direct Taxes.

**Section Officer**  
Sh. Rajendra Singh Yadav  
Tel.No.23092790(CRH)

**Under Secretary**  
Umesh Sharma  
Tele.No.23092258(CRH)

**Director (Finance/DT)**  
Sh. A.K. Vajpayee  
Tele.No. 23093269  
Inter Com: 5402

**Financial Adviser**  
Sh. M. Deenadayalan  
Tele.No. 23092332  
Inter Com. 5685

### **2. I.F.U (Budget & Accounts) - EC-II**

**List of Subjects:**

1. All financial proposals pertaining to Customs & Central Excises Department e.g. Customs Central Excise Service Tax Commissionerates and Directorates like Directorate of Logistics,, Revenue Intelligence Export Promotion, Valuation, Service Tax, Inspection, Systems & Data Management, Vigilance, Audit, Publicity and Public Relations, National Academy of Customs, Excise and Narcotics.
2. All Proposals relating to Computerisation in Customs and Central Excise Department.
3. All Proposals regarding service matters of Personnel of the Customs & Central Excise Department.
4. All matters pertaining to expenditure budget of
  - (i) Central Excise and Service Tax Commissionerates and Directorates, CDR, CEGAT, Settlement Commission & Authority for Advance Ruling, Central Excise.
  - (ii) Customs Commissionerates and Directorates.
  - (iii) Loans and Advances (Car Advance, Scooter Advance, Cycle Advance, Table, Fan Advance etc.)Customs and Central Excise Department and Department of Revenue (Hqrs.);

- (iv) House Building Advance, Customs and Central Excise Department and Department of Revenue (Hqrs.);
- (v) Reports and Returns pertaining to above subjects;
- (vi) Appropriation Accounts, Audit & PAC matters, Standing Committee matters relating to Budget Grant for Customs and Central Excise.
- (viii) Proposals relating to procurement of Scanners, vessels, X-Ray Baggage Inspection systems and other anti-smuggling equipments, through regular Budget as well as from Customs Welfare (Special Equipment) Fund.
5. Proposals relating to Customs Welfare Fund.

<b>Section officer</b>	<b>Under Secretaries</b>	<b>Director (Finance/EC)</b>	<b>Financial Advisor</b>
Smt. Savitri Pratap Tele.No.23093594(CRH)	Sh Vijay Kumar Sethi Tele.No.23093386(CRH)	Sh.Pranav Khullar Tele.No.23093978 Inter Com: 5401	Sh. M. Deena Dayalan Tele.No. 23092332 Inter Com.5685
	Sh. Som Pal Singh Tele.No.23093594(CRH)		

### 3. INTERNAL FINANCE UNIT (IFU)-III

#### I. Shri Krishan Gopal (S.O.)

All Proposals pertaining to the Central Excise and Customs Department including field formation & concerning land and building purchase construction and maintenance. Proposals relating to vehicles. Proposals pertaining to CRCL, Narcotics Commissioner, Chief Controller of factories including Govt. Opium and Alkaloid factories. Expenditure Budget of Narcotics Commissioner, Chief Controller of Factories and Committee of Management etc. Review of Delegation of Financial Powers to Head of Departments.

#### II. Sh S.B.Kaushik (U.S.)

All matters pertaining to the Income-tax Department and field formations (including Directorates of Income Tax) Budget and Financial Proposals relating to Competent Authorities and A.T.F.P.

#### III. Sh. Ravinder Singh (US)

All financial proposals pertaining to the Secretariat of Revenue Department including Central Bureau of Narcotics, CBEC and CBDT, Central Economic Intelligence Bureau & Principal CCA (CBEC) &, Principal CCA (CBDT), Enforcement Directorate, Financial Intelligence Unit, PAOs, Appellate Tribunal (Customs Excise and Service Tax), National Institute of Public Finance & Policy, Committees etc. appointed in the Department. Proposals related to compensation to States/UTs for revenue loss due to introduction of VAT and other VAT related expenditure.

<b>Section Officer</b>	<b>Under Secretaries</b>	<b>Director (FIN-EC)</b>	<b>Financial Advisor</b>
Sh Krishan Gopal Tel : 23095405 I.Com: 5405	Shri Ravinder Singh Tele.No.23092428 Sh. Tapan Mitra Tel : 23092428 I.Com:5403, 5404	Sh.Pranav Khullar Tel No: 23093978 I.Com.5401	Sh. M. Deena Dayalan Tel No.2 3092332 Inter Com: 5685

## F. REVISION APPLICATION UNIT

### 1. R. A. Unit (Customs)

#### List of Subjects:

1. Customs Revision Application under Section 129DD of Customs Act, 1962. Such cases should relate to orders-in-appeal passed by the Commissioner of Customs (Appeals), in any of the following: -
  - (a) Cases related to any goods imported or exported as baggage.
  - (b) Cases related to any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India, or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination;
  - (c) Payment of drawback as provided in Chapter X, and the rules made thereunder;
2. Revision Application Under Rule 15 of the Foreign Travel Tax Rules, 1979;
3. Revision Application under Rule 13 of the Inland Air Travel Tax Rules, 1989.

## 2. R.A. Unit (Central Excise)

### List of Subjects:

1. Central Excise Revision Applications and Review cases under Section 35EE of Central Excise Act, 1944. Such cases should relate to Orders-in-appeal passed by Commissioner of Central Excise (Appeals) in any of the following matters:
  - (a) a case of loss of goods, where the loss occurs in transit from a factory to warehouse or to another factory or from one warehouse to another or during the course of processing of the goods in a warehouse or in storage, whether in a factory or in a warehouse.
  - (b) a rebate of duty of excise on goods exported to any country or territory outside India or on excisable materials used in the manufacture of goods which are exported to any country or territory outside India;
  - (c) goods exported outside India (except to Nepal or Bhutan) without payment of duty.

#### Section Officer (R.A)

Sh D. S. Sharma  
Tel: 26177346 (HVB)

#### S.T.O. (RA)

1. Sh. R.C. Sharma  
Tel: 26177345 (HVB)

#### Under Secretary (RA)

Ms. S.Khan  
Tel: 26177336 (HVB)

#### Jt. Secretary (RA)

Shri D.P. Singh  
Tel: 26177599 (HVB)

2. Sh. Gurmeet Singh

Tel: 26177345 (HVB)

## G. OTHER BODIES /ORGANISATIONS

### 1. CENTRAL ECONOMIC INTELLIGENCE BUREAU

The Central Economic Intelligence Bureau (CEIB) was set up in September 1985 for coordinating and strengthening the intelligence gathering activities and enforcement action by various agencies concerned with investigation into economic offences and enforcement of economic laws.

The Bureau was made responsible for maintaining liaison with the concerned Departments & Directorates both at the Central and State Government level and in addition was made responsible for the overall direction and control of the regulatory agencies functioning under the administrative control of the Ministry of Finance.

In order to streamline and strengthen the functioning of the CEIB and to enable it to concentrate on its two roles, with one wing functioning as the Secretariat for Economic Intelligence Council (EIC) and the other related to Economic Intelligence (ECOINT). The Charter of CEIB was revised in 2003.

As per the revised Charter the Bureau inter alia deals with examination of trends on intelligence and changing dynamics of economic offences and undertake analysis of economic activities at the macro level; CEIB receives intelligence reports, and after due analysis disseminates the same to competent authorities. The Bureau also acts as the nodal agency for cooperation and coordination at international level with other international agencies in the area of economic offences; CEIB coordinates and supervises the functioning of Regional Economic Intelligence Committees (REICs) set up at 18 places across the country and implements the COFEPOSA Act.

The Bureau is headed by a Special Secretary and Director General who is assisted by two Deputy Director Generals, One Joint Secretary (COFEPOSA), five Assistant Director Generals, four Under Secretaries, one Senior Statistician, eight Senior Technical Officers, and other staff.

The Bureau has a sanctioned strength of 113 officers & staff who are drawn from the cadres of Indian Revenue Service (Income Tax and Customs & Central Excise), Central Secretariat Service, Central General Service, Indian Economic Service and Indian Police Service etc. The total sanctioned strength including secretarial staff is as under :-

Group A	23
Group B	15
Group C	45
Group D	30
<b>Total</b>	<b>113</b>

Note: - (20) Posts of CEIB abolished vide order No.21/2005 dated 30<sup>th</sup> March, 2005 of Ad.I. After abolition total Sanctioned strength of the Bureau is 113.

The main functions of the Bureau are: -

- (i) Act as the Secretariat for Economic Intelligence Council (EIC) by
  - Providing all necessary support and assistance, including infrastructural support to the EIC in discharge of its functions.
  - Organizing meetings at prescribed intervals
  - Coordinating the progress of implementation of all decisions taken by the EIC.
- (ii) Act as nodal agency for ECOINT (Economic Intelligence) and ensure real time monitoring and effective interaction and coordination among the concerned regulatory agencies in the areas of economic offences. Intelligence having multi-agency ramification shall be communicated to other concerned agencies through the CEIB. Coordination among various agencies in such cases shall thereafter be done by the CEIB.
- (iii) To ensure prompt dissemination of intelligence having security implications among the NSCS and agencies under Ministry of Home Affairs and Cabinet Secretariat.
- (iv) Coordinate the functioning of Regional Economic Intelligence Councils (REICs).
- (v) Coordination with multi Agency Center (MAC).
- (vi) Organize meetings of the Working Group under the chairmanship of Revenue Secretary at prescribed intervals and submit a report to the Chairman of the EIC after every meeting.

Economic Intelligence Council

The Economic Intelligence Council (EIC) was reconstituted in 1997 to improve coordination among various agencies and departments under the Ministry of Finance in view of the linkage between economic offences and threats to national security; its mandate has been redefined. EIC has accordingly reconstituted under the chairmanship of the Finance Minister on 9<sup>th</sup> July, 2003. The constitution was partially modified on 21<sup>st</sup> February, 2005. As per the existing constitution the EIC is serviced by a Secretariat of CEIB and Special Secretary cum Director General, CEIB is the Member Secretary of the EIC.

The mandate of EIC includes various aspects of intelligence relating to economic security; involving a strategy for effective collection of such intelligence and its dissemination to identified user agencies and departments.

The EIC reviews measures to combat economic offences and formulate coordinated strategy of action by various enforcement agencies alongwith important cases involving inter-agency coordination and approved modalities for improving such coordination. It also considers and approves measures to strengthen the working of individual intelligence and enforcement agencies under the M/F and examines the changing dynamics of economic offences, including new modus operandi for such offences and approve measures for dealing with them effectively. It advises on amendments of laws and procedures for plugging loopholes in taking effective action against economic offenders. It considers and approves lists of annual tasks, including their periodical updating, for each of its agencies in consultation with all user Departments and agencies, including the Intelligence Bureau (IB) and Research and Analysis Wing (R&W) and direct its Secretariat to make available the task lists to the NSCS.

**List of subjects:**

- (i) All works relating the EIC, REICs, Working Group etc.
- (ii) EIC Secretariat.
- (iii) Collection of statistical data, research and analysis.
- (iv) News letter and Intellegence digest
- (v) Annual Report
- (vi) Compendium of economic trends, offences and analysis.
- (vii) Compiling the list of cases refered to REICs and further progress and final outcome of these cases.
- (viii) Any other work allotted to it.

**Administration Wing**

List of subjects

- (i) All works relating to establishment.
- (ii) Parliament Matters.
- (iii) Audit Paras.
- (iv) Recruitment Rules relating to Deputation post
- (v) Reorganization of CEIB and Security matter
- (vi) Coordination with Head Quarter (Revenue)

**HIERARCHY****Administration & Cash**

<b>Section Officer</b> Sh. B.N.Lal Tel.23712452	<b>Under Sec. (Admn.) &amp; HoD</b> 1. Sh. A.V. Lakra Tel. 23712295 2. Sh. A.K.Sharma Tele.No. 23712579	<b>ADG</b> Sh. Samir Kumar Tele.No.23739403	<b>DDG</b> Sh. Raj Kumar Tel.No.23325976	<b>SS &amp; DG</b> Sh. A.P.Kala Tel: 23328926/58
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**Intelligence Wing**

<b>STO</b> 1. Sh. K.S. Nautiyal Tel: 23328965 2. Sh. D.C. Mishra Tel.No: 23739468 3. Smt.Srujani Mohanty Tel.No.23352963	<b>ADG</b> 1.Sh. Sanjay Mahendru Tel.23325468 2.Sh.Bhuvnesh Kulshrestha Tel. 23712455 3 Sh.K.S..Napoleon (Director) Tel.23320039	<b>DDG</b> 1.Sh.Vineet Kumar Tel: 23717665 2.Sh. Vijay Sharma Tel.23325976	<b>SS &amp; DG</b> Sh. A.P.Kala Tel: 23328926/ 23739367
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**COFEPOSA**

<b>Section Officer</b> Sh. Manoranjan Samal Tel: 23325462	<b>Under Secretaries</b> Sh.N.Rajagopalan Tel: 23317660	<b>Deputy Secretary</b> Sh. V.K. Khanna Tel.No.237112014	<b>Deputy Secretary</b> Sh. A.K.Barua Tele No.233202
<b>Joint Secretary</b> Sh. R.K. Gupta Tel: 23325053	<b>Director General</b> Sh.A.P..Kala Tel: 23328958		

**COORDINATION WING**

<b>Statistician Gr. II</b> Sh. A.P.S. Sirohi Tel. 23712451	<b>STO</b> Sh. Murari Lal Meena Tel.No.23322963	<b>ADG</b> Sh. Piyush Srivastava Tel.No.23325051	<b>DDG &amp; JS</b> Sh Vijay Sharma Tel: 23325976
<b>SS&amp;DG</b> Sh. A.P.Kala Tel: 23328958			

**2. PITNDPS SECTION****List of Subjects:**

1. Scrutiny of the proposals for detention under the PITNDPS Act, 1988.
2. Constitution of Screening Committee for the consideration of the proposals for detention and circulation of the proposals to the Committee for consideration.
3. Issue of detention orders, grounds of detention/declarations under the PITNDPS Act.
4. Constitution of Advisory Board under Section 9of the PITNDPS Act, reference of cases of detention to the Advisory Board for reports and revocation/confirmation of the detention orders in accordance with the reports of the Advisory Board.
5. Prescribing the conditions of detention, including maintenance, discipline etc.
6. All matters relating to legislation regarding PITNDPS Act, either by Ordinance or by legislation.
7. Compilation of statistics of detention.
8. Maintenance of Detention Register, Writ Petition Register etc.
9. Parliament Questions etc. relating to the above matters.
10. Declaring of persons who are evading arrest under the PITNDPS Act as absconders.
11. Consideration of representation from and on behalf of the detenus.

12. All questions of policy involving the administration of the Act.
13. All matters pertaining to the Criminal Writs filed by or on behalf of the detenus in the various High Courts and the Supreme Court including appointment of Counsel, conference and discussion with Counsels, attending Court hearings, filing of counter affidavits etc.
14. Scrutiny of the judgements of the Courts in PITNDPS cases for proper formulation of Policy matters.
15. Dealing with reports of detention of persons by State/Union Territory Governments.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Dy. Secretary</b>	<b>Jt. Secy. (PITNDPS)</b>	<b>Secretary (Rev)</b>
Sh. M.K. Nirbheek	Smt. Nita Gupta	Sh. K.S. Sharma	Ms.Rasheda Hussain	Sh. P.V.Bhide
Tele. No. 23093990	Tele.No.23093991	Tele.No.23093991	Tele.No.23325053	Tele.No.23092653
				Inter Com: 5353

### 3. COMPETENT AUTHORITIES

#### Functions :

The Authority is set up for forfeiture of illegally acquired property of the persons convicted under Sea Customs Act, 1878, Customs Act, 1962, Foreign Exchange Regulation Act, 1947 and Foreign Exchange Regulation Act, 1974 and the persons detained under COFEPOSA Act, 1974. The Narcotic Drugs and Psychotropic Substances Act, 1985(NDPSA) provides for tracing, freezing, seizure and forfeiture of illegally acquired property of the persons convicted under that Act or any corresponding law of any foreign country and those who are detained under PITNDPS Act, 1988 and J & K PITNDPS Act, 1988.

At present the offices of the Authority are located at Calcutta, Chennai, Delhi and Mumbai and the jurisdiction of these offices is as follows:-

<b>Headquarters</b>	<b>Areas of Jurisdiction</b>
1. Competent Authority/ Administrator, Delhi	States of Haryana, Himachal Pradesh Jammu & Kashmir, Punjab, Rajasthan, Bihar, Jharkhand, Uttar Pradesh & Uttaranchal and Union Territories of New Delhi, Chandigarh and Delhi.
2. Competent Authority/ Administrator, Mumbai.	States of Gujarat, Goa, Maharashtra, M.P., Chhattisgarh and of Daman and Diu and Dadra and Nagar Haveli.
3. Competent Authority/ Administrator, Kolkata	States of Arunachal Pradesh, Assam, Manipur, Mizoram Meghalaya, Kolkata. Nagaland, Sikkim, Orissa, Tripura and West Bengal and Union Territory of Nicobar Islands.
4. Competent Authority/ Administrator, Chennai.	States of Andhra Pradesh, Karnataka, Kerala, Tamil Nadu and Union Territories of Pondicherry and Lakshadweep.

### 4. DIRECTORATE OF ENFORCEMENT

#### ORGANISATIONAL SET UP

The Directorate of Enforcement was established in the year 1956 with its Headquarters at New Delhi. The Director of Enforcement who is an officer of the level of Additional Special Secretary, to the Govt. of India heads this Directorate. Besides the Directorate has two Special directors posted at Head Quarter and one special director posted at Mumbai. The Zonal Offices are headed by Dy. Directors and Sub-zonal offices by Assistant Director. The Director has been recently reorganized during the year 2006-07 and presently it has a following 10 Zonal offices and 11 sub Zonal Offices:-

Zones	Mumbai, Delhi, Chennai, Kolkata, Chandigarh, Lucknow, Cochin, Ahmedabad, Bangalore & Hyderabad.
Sub Zones	Jaipur, Jalandhar, Srinagar, Varanasi, Guwahati, Calicut, Indore, Nagpur, Patna, Bhubaneswar & Madurai.



## 2. STAFF

The total sanctioned strength of the staff of all categories is 753. The break-up is as under: -

Group A Officers	-	54
Group B Officers	-	168
Group C Officers	-	383
Group D Officers	-	148
<b>Total: -</b>		<b>753</b>

## 3. FUNCTIONS

The main functions of the Directorate are as under: -

1. To collect, develop and disseminate intelligence relating to violations of the FEMA, 1999. The intellegnet inputs are received from various sources such as Central and State Intelligence agencies, complaint etc.
2. To investigate suspected violation of the provisions of the FEMA 1999 relating to activities such as "Hawala" Foreign Exchange racketeering, non-realization of export proceeds, non-repatriation of foreign exchange and other forms of violations under FEMA, 1999.
3. To adjudicate cases of violations of the arstwhile FERA, 1973 and FEMA, 1999.
4. To realize the penalties imposed on conclusion of adjudication proceedings.
5. To handle adjudication, appeal & Prosecution cases under erstwhile FERA, 1973.
6. To process and recomond cases for preventive daintion under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act. (COFEPOSA).
7. Register Offence Case u/s 3 of Prevention of Money Laundering and punishable u/s 4 of Prevention of Money Laundering Act. 2005.
8. To undertake servey, serch, seizure, arrest and prosecution action etc. against offender of Prevention Money Laundering Act. 2005 (PMLA) offence.
9. Attachment of property involved in Money Laundering.
- 10.** To provide and seek mutual legal assistants to/from contracting states in respect of attachment/confiscation of proceeds of crime as well as in respect of transfer of accused persons under PMLA.

## 5. SETTLEMENT COMMISSSION (IT/WT)

1. The Settlement Commission (IT/WT) was constituted under section 245 B of Income-tax Act, 1961 (Chapter XIX-A) and section 22B of the Wealth Tax Act, 1957 in 1976.
2. The Settlement Commission consists of one Chairman and two Members in the Principal Bench in New Delhi and one Vice Chairman and two Members in each of the 3 Additional Benches set at Mumbai, Kolkata and Chennai.
3. The Settlement Commission is a statutory body and deals with the settlement applications filed by the assesses under the Income-tax Act, 1961 and the Wealth-tax Act, 1957. An assessee can approach the Settlement Commission at any stage of the proceedings for assessment which may be pending before an Assessng Officer, subject to certain prescribed conditions. Further, where the application relates to income tax, the additional tax payable on the income disclosed in the application must be more than Rs. 3.00 lakh.
4. The Commission has the power to grant immunity from prosecution from any offence under Income-tax Act, 1961 or the Wealth-tax Act, 1957 and also from imoisition of penalty under the Income Tax Actor under the Indian Penal Code or any other Central Act and also from imposition of penalty under the Income-tax Act, 1961 and the Wealth-tax Act, 1957 in cases
5. where the applicants make a full and true disclosure of their income or wealth and fulfills certain other prescribed conditions. The order passed by the Settlement Commission is conclusive as to the matters stated therein and no appeal lies to any authority against the order passed by the Settlement Commission.

6. An assessee may make an application to the Settlement Commission to have the case settled, in such form and in such manner as may be prescribed, containing a full and true disclosure of his income/wealth which has not been disclosed before the Assessing Officer, the manner in which such income/wealth has been derived, the additional tax and interest thereon has to be paid on or before the date of making the application and the proof of such payment is to be attached with the application.

A settlement application has to be presented in prescribed form by the applicant in person or by his agent, to the Secretary at the Headquarters of the Commission at New Delhi or of the Bench within whose jurisdiction his case falls or to any officer authorized in this behalf by the Secretary, or is to be sent by Registered Post addressed to the Secretary, or to such officer.

## 6. APPELLATE TRIBUNAL FOR FORFEITED PROPERTY

The Appellate Tribunal for Forfeited Property (ATFP) was constituted under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (SAFEMA). It started functioning w.e.f 03.01.1977. Subsequently, the Tribunal was also constituted as the Appellate Tribunal under the Narcotic Drugs and Psychotropic Substances Act, 1985 (NDPS) after its amendment in the year 1989

2. The Tribunal was established pursuant to the enactment of SAFEMA which was brought with the objective to effective prevention of smuggling activities and foreign exchange manipulations as it was considered necessary to deprive persons engaged in such activities of their ill gotten money. Identical provisions were incorporated in the NDPS Act in the year 1989 as the illicit traffic in narcotic drugs and psychotropic substances also poses a serious threat to the health and welfare of the people, and the activities of persons engaged in illicit traffic have a deleterious effect on the national economy.

3. The Tribunal comprises a Chairman (who is or has been a Judge of the High Court or Supreme Court) and two Members (who are generally of the level of Additional Secretary to the Government of India). It is situated at New Delhi without any Benches elsewhere. However, in order to provide justice at the door step of public, the Tribunal holds camp sittings at different places in the country under the provisions of the above Acts. The Tribunal is the final appellate forum in the matters of forfeiture of properties under the SAFEMA and NDPS Act.

4. The Tribunal hears/considers for decision/order appeals and allied matters filed against the forfeiture, or other orders passed by the officers designated as Competent Authority under the SAFEMA and NDPS Act. At present there are four Competent Authorities with offices at Delhi, Mumbai, Kolkata and Chennai. The Orders are passed by these Competent Authorities for forfeiture of illegal properties of the persons convicted under Customs Act, 1962 or NDPS Act, 1985 or detained under COFEPOSA, 1974 or PITNDPS Act, 1988 and also the properties held by such persons in the names of their relatives and associated and seizure or freezing of illegally acquired property of the persons covered under NDPS Act.

5. The appeals and petitions are decided by the Benches consisting of at least two Members and constituted by the Chairman. At present the Tribunal is presided over by Shri Justice A.K. Mahajan, who is a former Judge of High Court of Delhi.

6. Besides judicial work, the Chairman also functions as Head of the Department for administrative work. The Registrar of the Tribunal besides registering the appeals functions also as Head of the Office.

7. Recently, this Tribunal has also been entrusted the appellate matters pertaining to confiscation of properties under the Prevention of Money-Laundering Act, 2002 (PMLA). The present Chairman and one Member of ATFP have been appointed as the Chairperson and Member of the Appellate Tribunal constituted under the PMLA. The Registrar, ATFP, will function as Registrar of the Appellate Tribunal under the PMLA. While the Chairman and one Member of Appellate Tribunal under the PMLA, one new Member having accounting background (to be called Accountant Member) will also be appointed under PMLA.

## 7. CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL (CESTAT)

CESTAT was created to provide an independent forum to hear the appeals against orders and decisions passed by the Commissioners of Customs & Excise under the Customs Act, 1962, Central Excise Act, 1944 and Gold (Control) Act, 1968. The Gold (Control) has been repealed. The Tribunal is also empowered to hear appeals against orders passed by the designated authority with regard to Anti Dumping Duties under the Customs Tariff Act, 1975 and matters relating to Service Tax. The sanctioned strength of the Members (including President and two Vice Presidents) is 21.

It has Principal Benche in Delhi and five regional Benches in Mumbai, Chennai, Kolkata, Bangalore and Ahmedabad. Each bench consists of a Judicial Member and a Technical Member. With a view to have expeditious disposal of small cases, a Bench of a Single Member may deal with the matters not exceeding ten lakhs. Except in the matters relating to classification and valuation of goods, the Tribunal is the final Appellate Authority though a reference to the Hon'ble High Court can be made on a question of law. An appeal lies against the order of the Tribunal in classification and valuation matter to the Hon'ble Supreme Court of India. The Customs, Excise & Service Tax Appellate Tribunal comprises of the Hon'ble President, two Vice President, Members (Judicial) and Members (Technical).

S. No.	Name	Telephone (Office)	Telephone (Resdl.)
1.	Mr. Justice R.K. Abichandani, Hon'ble President	011-26106742	24638429
2.	Ms. Jyoti Bala Sundram, Hon'ble Vice President	022-23752339	23691325
3.	Mr. S. S. Kang, Hon'ble Vice President	011-26105874/	24677360
4.	Dr. S.L. Peeran, Hon'ble. Member (J)	080-22385860	26494412
5.	Mrs. Archana Wadhwa, Hon'ble Member (J)	07922-683272	-
6.	Mr. C.N.B. Nair, Hon'ble Member (T)	011-26105230	26886584
7.	Mr. P.G. Chacko, Hon'ble Member (J)	044-28252994	28330779
8.	Dr.C.Satapathy, Hon'ble Member (T)	033-22849212	24568222
9	Mr. T. Anjaneyulu, Hon'ble Member (J)	022-23752149	24617800
10	Mr. T.K. Jairaman Hon'ble Member (T)	080-22385862	235664534
11.	Mr. M.V.Ravindran, Hon'ble Member (J)	022-23712511	0251-2403878
12.	Mr. T.V.Sairam, Hon'ble Member (T)	011-26109941	25497189
13.	Mr. P.Karthikeyen, Hon'ble Member (T)	044-28252994	24465618
14.	Mr. K.K.Agarwal,Hon'ble Member (T)	022-23752024	23620074
15.	Mr. M.Veeraiyan,Hon'ble Member (T)	022-23752391	-
16.	Mr. Debendra Nath Panda ,Hon'ble Member (J)	033-2841887	24549426
17.	Mr. P.K.Das,Hon'ble Member (J)	011-26108237	24105717
18.	Mr. .S. Chandran Hon'ble Registrar.	011-26109589	29561003

## 8. CUSTOMS & CENTRAL EXCISE SETTLEMENT COMMISSION

1. Customs & Central Excise Settlement Commission was established under Sec. 32 of the Central Excise Act 1944 vide Notification No.40/99-Cx (NT) & 41/99-Cx (NT) dated 9.6.99. The Commission functions in the Department of Revenue as an attached office of the Ministry of Finance. The Commission comprises its Principal Branch presided over by the Chairman at New Delhi and 3 Additional Branches presided over by the Chairman at Mumbai, Chennai and Kolkata with 2 Members in each Bench. The present sanctioned strength is 118 officers and staff – 30 each for Delhi and Mumbai, Kolkata and 28 Chennai.

2. The basic objective of setting up of Settlement Commission is to expedite payments of Customs & Excise duties involved in disputes by avoiding costly and time consuming litigation process and to give an opportunity for tax payers who may have evaded payments of duty to come clean. It provides a forum for the assesseees to apply for settlement of their cases, on the basis of true and complete disclosure of their duty liability by them under Chapter -V of the Central Excise Act and Chapter XVIA of the Customs Act. Settlement Commission is therefore set up as an independent body, manned by experienced tax officers of "integrity and outstanding ability" (Sec32 (3) of CE Act), capable of inspiring confidence in Trade and Industry and entrusted with the responsibility of defining and safeguarding 'Revenue interest' The proceedings before it are declared 'judicial proceedings' within the meaning of Sec 193 & 228 of the IPC and for the purposes of Sec 196 of Penal Code.

## 9. NATIONAL COMMITTEE FOR PROMOTION OF SOCIAL & ECONOMIC WELFARE

Constituted in early 1992 under the Chairmanship of Justice P.N. Bhagwati, former Chief Justice of India, the Committee recommends projects for promotion of sports, social and economic welfare and pollution control to the Central Govt. for notification under Section 35AC of the Income-Tax Act. The funding of the approved projects is through donations on which the donors are entitled to 100 percent tax exemption under the Income Tax Law. Information on the Secretariat of the Committee is as under:

<b>Section Officer</b>	<b>Director</b>	<b>Joint Secretary (FT&amp;TR)</b>
Sh. Radha Krishan <b>17</b> , RFA Barracks Church Road Tel :23092598	<b>Sh.Naveen Chandra</b> 266-A North Block Tel :23093907	<b>Ms Anita Kapur</b> , Secretary (NC) R. No.803 Hudco Vishala, Bhikaji Cama Place Tel : 26108402

## 10. COMMITTEE OF MANAGEMENT

It is a high powered body running on the lines of Board of Directors set up by Govt. of India with effect from 1.3.1970 for administering and managing the overall functioning of the departmental Undertakings viz. Govt. Opium & Alkaloid Works at Neemuch, M.P. and Ghazipur, which are engaged in processing of raw opium for export purpose and also for extraction of alkaloids from opium, which are used by the pharmaceutical industry. The Committee comprises the following and enjoys the powers admissible to a Ministry of Govt. of India, subject to certain conditions:-

1. Spl. Secretary (Narcotics)/Additional Secretary, Govt. of India  
in charge of Govt. Opium and Alkaloid factories - Chairman
  2. Financial Adviser (Finance) - Member
  3. Chief Engineer (NZ), CPWD - Member
  4. Director, DGS & D - Member
  5. Narcotics Commissioner, Gwalior - Member
  6. Chief Controller, Govt. Opium and Alkaloid Factories - Member
  7. Chief Chemist, CRCL - Member
  8. Joint Secretary (NC/Admn.) - Member
2. The decisions of the Committee are executed through its Secretariat which has unique functioning and work as a liaison office between CCF organization and the main Ministry and has independent status and separate budget head for its functioning.
3. Further, the Secretariat of Committee of Management apart from convening meeting of the Committee and taking follow up action on the decisions taken by it, is also engaged in dealing with various personnel and technical matters pertaining to the Undertakings, viz. :-
- (b) Appointments, promotions/ confirmations to all class I posts.
  - (b) Creation of posts and framing of the recruitment rules in GOAWS & CCF's organization.
  - (c) Modernization programmes / upgradation of technology.
  - (d) Replies to audit paras, parliament questions and VIP references;
  - (e) Monitoring production and export performance fixation of price of various alkaloids-export Price of opium.
  - (f) Acceptance of tenders for purchases of stores and equipments required by the Undertakings.
  - (g) Writing off of bad debts/stores.
  - (h) Correspondence and meetings with foreign buyers and their Govt. representatives.
  - (i) Demands and representations from Association/Unions of staff of the Undertakings.
  - (j) Labour matters like industrial disputes, workmen's compensation, bonus.
  - (k) Court cases relating to GOAWS.
  - (l) Entering into lease of any immovable property for a period exceeding 5 years.
  - (m) Disposal of any property, right or privilege exceeding CCF's powers.
  - (n) Any change in the system of management of the undertaking.
  - (o) Approval of rules of recruitment and promotion of staff in various cadres.
  - (p) Fixation of salaries, emoluments and other terms and conditions of services in respect of all categories of employees.

- (q) Technical matters relating to GOAW Ghazipur and Neemuch.
- (r) Reference of any claim or demands by or against the undertaking to arbitration and observance and performance of the award.
- (s) Writing off of opium losses in the factories.

<b>Secretary</b>	<b>Under Secy. (NC)</b>	<b>Director (NC)</b>	<b>Jt. Secy. (Admn. /NC)</b>
<b>Committee of Management</b>	Smt. Vimla Bakshi	Sh. P. V. Subbarao	Sh. Mukul Singhal
Sh. Sunder Rajan	Tel: 23095415	Tel: 23095450	Tel: 23094595
Tel: 23095420	Inter Com: 5415	Inter Com: 5450	Inter Com: 5598
<b>Chairman Committee of Management</b>			
Sh.K.Jose Cyriac,			
Tele. No. 230952264			
Inter Com.5356			

## 11. AUTHORITY FOR ADVANCE RULINGS FOR EXCISE & CUSTOMS

The Government of India vide Finance Acts, 1998 and 1999 proposed the setting up of an Authority for advance rulings for Excise and Customs in view of the need for foreign investors to be assured in advance of their likely indirect tax liability, by providing binding rulings on important issues. Authority for Advance Rulings (Customs & Central Excise) was constituted vide Notification No.16/2002-Ad, IC dated 7<sup>th</sup> May, 2002.

2. The Authority consists of a retired judge of the Supreme Court functioning as the Chairperson and two Members an officer of the Indian Customs & Central Excise Service qualified to be a Member of the CBEC and the other an Officer of the Indian Legal Service who is or is qualified to be, an Additional Secretary to the Government of India.

3. Application for advance ruling can be filed by:-

- (i) (a) a non-resident setting up a joint venture in India in collaboration with a non-resident or a resident; or
- (b) a resident setting up a joint venture in India in collaboration with a non-resident; or
- (c) a wholly owned subsidiary Indian company, of which the holding company is a foreign company, who or which, as the case may be, proposed to undertake any business activity in India;
- (ii) a joint venture in India; or
- (iii) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf, and which or who, as the case may be, makes application for advance ruling; Central Govt. vide notification No. 69/2005-Cus (N.T.) dated 29<sup>th</sup> July, 2005 has notified importers importing from Singapore under CECA.

4. Question on which advance rulings can be sought are:-

- (a) Classification of goods under the Customs Tariff Act, 1975. Central Excise Tariff Act, 1985, and any service as a taxable service under Chapter V of the Finance Act, 1994 (Service Tax);
- (b) Principles to be adopted for the purposes of determination of value of goods under the Customs Act, 1962, the Central Excise Act, 1944 and of taxable services under Chapter V of the Finance Act, 1994.
- (c) Valuation of taxable services for charging Service Tax;
- (d) Applicability of notifications issued under the Customs Act, 1962, Customs Tariff Act, 1975, Central Excise Act, 1944 and Central Excise Tariff Act, 1985 having a bearing on the rate of duty and any duty chargeable under any other law for the time being in force in the same manner as duty of customs or excise and also of notifications issued under Chapter V of Finance Act 1994, as the case may be.
- (e) Admissibility of credit of excise duty paid or deemed to have been paid on the goods used in or in relation to the manufacture of excisable goods.
- (f) Admissibility of credit of Service Tax.
- (g) Determination of liability to pay Excise Duty;
- (h) Determination of liability to pay Service Tax;
- (i) Determination of origin of goods in terms of the Rules notified under the Customs Tariff Act, 1975 and matters relating thereto.

5. An advance ruling is statutorily required to be pronounced within 90 days of the receipt of application. An applicant has been given the liberty to withdraw his application within thirty days from the date of the application. The advance ruling pronounced by the Authority shall be binding only on the applicant who had sought it, in respect of any question as aforesaid and also on the Commissioner of Customs or Central Excise or Service Tax, as the case may be and the authorities subordinate to him, in respect of the applicant.

6. For filing an application under Customs, Central Excise & Service Tax laws, forms have been prescribed under Customs (Advance Rulings) Rules, 2002, Central Excise (Advance Rulings) Rule, 2002

and Service Tax (Advance Rulings) Rules, 2003. Detailed procedure has been laid down by the Authority for Advance Rulings (Customs, Central Excise and Service Tax) Procedure Regulations, 2005. (also known as AARUL (CEST) regulations) for regulating its own procedure in all matters arising out of the exercise of the powers under the respective Acts.

7. The details of the present Chairman, Members and Commissioner are as follows:-

Name	Tel. No.
Hon'ble Justice P.V. Reddy, Chairman	26876732
Ms. Chitra Shah, Member	26876731/26876726
Sh A. Sinha, Member	26876418/23384404
Sh. Rajender Prakash, Secretary	26876730/26876410(Fax)

Authority's address is as follows: -

Authority for Advance Rulings

(Central Excise, Customs & Service Tax)

Hotel Samrat, 4<sup>th</sup> Floor,

Chankyapuri, New Delhi-110021

Phone: 91-11-26876402, 26876406, Fax: 91-11-26876410

Website : [www.cbec.gov.in/cae/aar.htm](http://www.cbec.gov.in/cae/aar.htm)

E mail – [aarce@hub.nic.in](mailto:aarce@hub.nic.in)

## 12. AUTHORITY FOR ADVANCE RULINGS (INCOME - TAX)

1 With a view to avoid a dispute in respect of assessment of income tax liability in the case of a non-resident (and also specified categories of residents) a Scheme on Advance Ruling was incorporated in Chapter XIX-B of the Income Tax Act. The Authority for Advance Ruling (AAR) pronounce rulings on the applications of the non-resident/residents submitted in the

prescribed form following prescribed procedure and such rulings are binding both on the applicant and the income tax department. Thus, the applicant can avoid expensive and time-consuming litigation on any question of law or fact, which might arise from normal income tax assessment proceedings. AAR (Procedure) Rules, 1996 provide detailed procedure for obtaining advance rulings.

2. The Authority consist of a retired Judge of Supreme Court as Chairman and two Members, one an officer of Indian Revenue Service equivalent to Member of CBDT and second an officer of Indian Legal Service of the rank of Additional Secretary as Member.

3. Any Non-Resident person whether individual, Company, firm, association of persons or other body corporate can make an application for seeking an advance ruling in regard to his/its tax liability. Similarly, certain category on residents can also seek advance rulings;

### **A- For Non Residents**

For determination, in relation to a transaction which had been undertaken or is proposed to be undertaken by a Non-resident applicant on any question of law or fact specified in the application.

### **B- For Residents**

**I.** A resident who has undertaken or proposes to undertake a transaction with a non-resident may seek a ruling for determination on any question of law or fact in relation to such transaction involving the tax liability of the non-resident.

- II.** A resident falling within notified categories may seek determination or decision by the Authority in respect of an issue relating to computation of total income which is pending before any Income Tax Authority or the Appellant Tribunal and such determination or decision shall include the determination or decision of any question of law or fact relating to such computation of total income.

(Central Government vide Notification No.11456 dated 3.8.2000 has specified public sector company as defined in clause (36A) of section 2 of the Income Tax Act being such class of persons under section 245N(b)(iii) of Chapter XIX B of the act.)

4. 35 posts in various grades including one post of Commissioner of Income-tax and two posts of Additional/Joint Commissioner of Income-tax (Group 'A') have been created to assist the Authority in performing its work.

**Commissioner of Income -tax**

Smt.Pramila Shrivastav  
Tel: 26117928

**Member (Rev.)**

Sh. Saroj Bala  
Tel: 24122475  
Sh. A. Sinha (Law)  
Tel: 24100125

**Chairman**

Justice P.V.Reddy  
Tel: 23012965/26117895

### **13. FINANCE INTELLIGENCE UNIT, INDIA (FIU-IND)**

Consequent to the enactment of the Prevention of money-laundering Act,2002 (PMLA), Financial Intelligence Unit-India (FIU-IND) was set up by the Government of India in the Department of Revenue, Ministry of Finance vide office memorandum dated 18<sup>th</sup> November, 2004. FIU-IND is the Ventral national agency for receiving, processing, analyzing and disseminating information relating to suspect financial tranactions. (IFU-IND) is also responsible for coordinating and strengthening efforts of national and international intelligence, investigation and enforcement agencies in pursuing the global efforts against money laundering and related crimes. It is to be a multi-disciplinary unit for establishing Inks between suspicious or unusual financial transactions underlying criminal activities so as to prevent and combat money laundering and related crimes.

**Sr. Technical Officers**

Sh.O.P. Sarma  
Sh.S.Sampath  
Sh. J.K.Higgins  
Sh. Nityananda Ray  
Sh. Somen Bhattacharya

**Additional Directors**

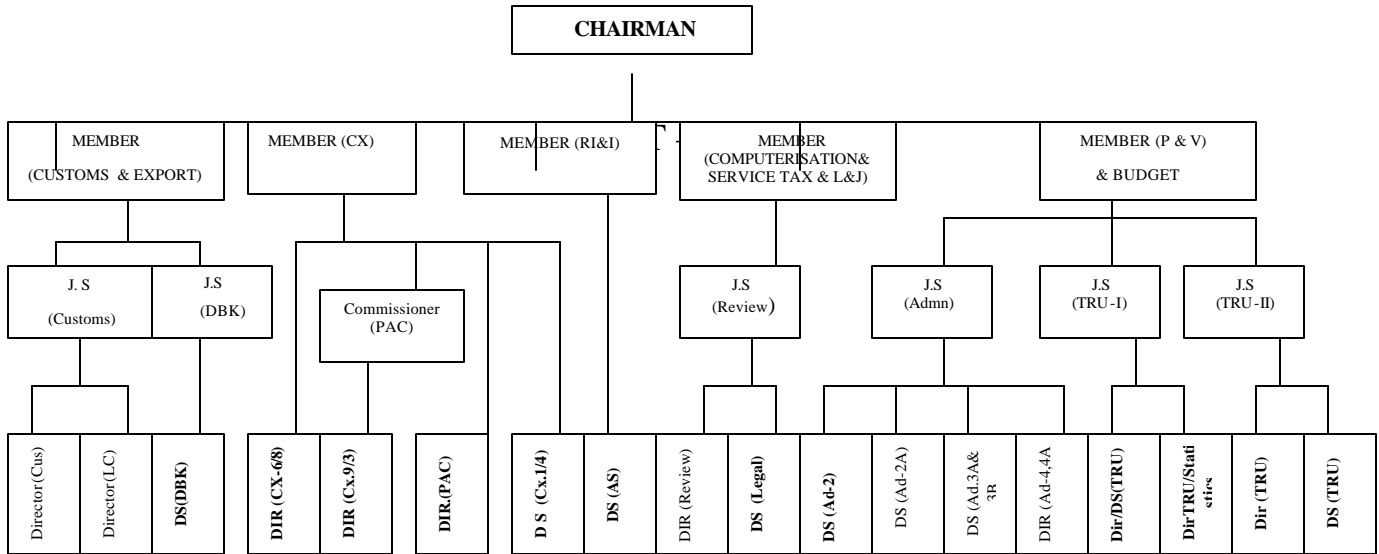
1. Sh. Pradeep Kr. Goel  
2.Sh. Sanjeev Singh  
3.Sh. Vivek Wadekar  
4. Sh. J.Tashi

**Director**

Sh. Arun Goyal

## PART-IV

### ORGANISATION CHART OF CENTRAL BOARD OF EXCISE AND CUSTOMS (CBEC)





## II. CENTRAL BOARD OF EXCISE & CUSTOMS (CBEC)

### 1. ORGANISATION & FUNCTIONS

**1.1.0.** The Central Board of Excise & Customs (CBEC) deals with the tasks of formulation of policy concerning levy and collection of customs and central excise duties, Service Tax, prevention of smuggling and evasion of duties and all administrative matters relating to Customs, Central Excise, Service Tax and Narcotics (to the extent under CBEC's purview) formations. The Board discharges the various tasks assigned to it, with the help of its field organisations namely the Zones of Customs & Central Excise, Commissionerates of Customs & Central Excise, the Directorate and the Opium and Alkaloid factories under the Central Bureau of Narcotics. It also ensures that taxes on foreign and inland travel are administered as per the law and the collection agencies deposit the taxes collected to the public exchequer promptly.

**1.1.1.** The Union Cabinet had approved the restructuring of the customs and central excise field formations. The reorganized set-up came into existence with effect from 01<sup>st</sup> November 2002. The aim of the restructuring exercise was to create a tax administration which is officer-oriented, technology-driven, assessee-friendly and which maximises revenue productivity by having closer supervision through creation of smaller and compact Commissionerates and Zones, which in turn will provide better accessibility to the trade and industry and rationalize the workload. The other objectives were to reinforce the Directorate of Anti-evasion and Revenue Intelligence to counter tax evasion and smuggling and unblocking the revenue locked in appellate cases.

#### **1.2.0. Zones of Customs, Central Excise and Customs (Preventive)**

**1.2.1** In the reorganized set-up, there are twenty three zones of Customs and Central Excise and eleven exclusive zones of Customs/Customs (Preventive) across the country. These zones are headed by Chief Commissioners.

**1.2.2.** The zones of Customs and Central Excise are located at the following places:

- |                  |               |                |                     |
|------------------|---------------|----------------|---------------------|
| (1) Delhi        | (6) Meerut    | (13) Pune      | (19) Kochi          |
| (2) Chandigarh   | (7) Ranchi    | (14) Nagpur    | (20) Hyderabad      |
| (3) Kolkata      | (8) Mumbai –I | (15) Vadodara  | (21) Vishakhapatnam |
| (4) Bhubaneshwar | (9) Mumbai-II | (16) Ahmedabad | (22) Chennai and    |
| (5) Shillong     | (10) Jaipur   | (17) Bangalore | (23) Coimbatore     |
| (6) Lucknow      | (12) Bhopal   | (18) Mangalore |                     |

**1.2.3** The eleven exclusive zones of Customs/Customs (Preventive) are located at the following places:

-

- |               |                                |                                   |
|---------------|--------------------------------|-----------------------------------|
| (1) Delhi     | (5) Chennai                    | (9) Patna-Custom (Preventive)     |
| (2) Mumbai-1  | (6) Bangalore                  | (10) Mumbai-III Customs and       |
| (3) Mumbai-II | (7) Ahmedabad                  | (11) Chennai Customs (Preventive) |
| (4) Kolkata   | (8) Delhi Customs (Preventive) |                                   |

**1.3.0.** Commissionerates of Customs & Central Excise.

**1.3.1** The Commissionerates, spread all over the country, perform the executive functions entrusted by the Board. There are 92 Commissionerates predominantly concerned with Central Excise and dealing with Customs and Anti-smuggling work in their jurisdiction. These Commissionerates also deal with Service Tax work except the Commissionerates located in six metropolitan cities. They are organized as territorial units, usually extended to part or whole of a state or a metropolitan area. The Commissionerates are located at the following places: -

1. Delhi-I	20. Bhubaneswar-I	39. Thane-I	58. Surat-I	77. Hyderabad-III
2. Delhi-II	21. Bhubaneswar-II	40. Thane-II	59. Surat-II	78. Hyderabad-IV
3. Delhi-III (Gurgaon)	22. Shillong	41. Belapur	60. Daman	79. Tirupati
4. Delhi-IV (Faridabad)	23. Dibrugarh	42. Raigarh	61. Ahmedabad-I	80. Guntur
5. Rohtak	24. Kanpur	43. Jaipur-I	62. Ahmedabad-II	81. Vishakhapatnam-I
6. Panchkula	25. Lucknow	44. Jaipur -II	63. Ahmedabad-III	82. Vishakhapatnam -II
7. Chandigarh	26. Allahabad	45 Bhopal	64. Rajkot	83. Chennai-I
8. Jalandhar	27. Meerut-I	46. Indore	65. Bhavnagar	84. Chennai-II
9. Ludhiana	28. Ghaziabad	47. Alipur	66. Bangalore-I	85. Chennai-III
10. Kolkata-I	29. Noida	48. Pune-I	67. Bangalore-II	86. Chennai-IV
11. Kolkata-II	30. Meerut-II	49. Pune-II	68. Bangalore-III	87. Pondicherry
12. Kolkata -III	31. Jamshedpur	50. Pune-III	69. Mysore	88. Tiruchirapalli
13. Kolkata-IV	32. Patna	51. Goa	70. Mangalore	89. Coimbatore
14. Kolkata-V	33. Ranchi	52. Aurangabad	71. Belgaum	90. Salem
15. Kolkata-VI	34. Mumbai-I	53. Nasik	72. Kochi	91. Madurai
16. Kolkata-VII	35. Mumbai-II	54. Nagpur	73. Thiruvananthapuram	92 Tirunelveli
17. Haldia	36. Mumbai-III	55. Vadodara-II	74. Kozhikodde	
18. Bolpur	37. Mumbai-IV	56. Vadodara-II	75. Hyderabad-I	
19. Silliguri	38. Mumbai-V	57. Vlasad	76. Hyderabad-II	

**Commissionerates of Service Tax:** There are six Commissionerates located at metropolitan cities of Delhi, Mumbai, Kolkata, Chennai, Ahmedabad & Bangalore dealing exclusively with work related to Service Tax.

#### 1. 4. 0. Commissionerates of Customs & Customs (Preventive)

**1.4.1** These Commissionerates are 35 in number and spread all over the country as follows: -

- |                                       |                                   |                                |
|---------------------------------------|-----------------------------------|--------------------------------|
| 1. Delhi (Air Cargo Import & General) | 13. Kolkata (Port)                | 25. Jodhpur Customs (Prev)     |
| 2. Delhi (ICD)                        | 14. Kolkata (Airport)             | 26. Delhi Customs (Preventive) |
| 3. Delhi (Air Cargo Export)           | 15. Chennai (Airport & Air Cargo) | 27. Patna Customs (P)          |
| 4. Mumbai (General)                   | 16. Chennai Port (Import)         | 28. Lucknow Customs (Prev)     |
| 5. Mumbai (Export)                    | 17. Chennai Port (Export)         | 29. Mumbai Customs (Prev)      |
| 6. Mumbai (Import)                    | 18. Bangalore                     | 30. Tuticorin                  |
| 7. Nhava Sheva (Import & Mulund CFS)  | 19. Mangalore                     | 31. Tiruchirapalli             |
| 8. Nhava Sheva (Export)               | 20. Kochi                         | 32. West Bengal Customs (P)    |
| 9. Mumbai Air Cargo (Import)          | 21. Ahmedabad                     | 33. Shillong Customs (P)       |
| 10. Mumbai Air Cargo (Export)         | 22. Kandla                        | 34. Kochi Customs (P) and      |
| 11. Mumbai (Air port)                 | 23. Vishakhapatnam                | 35. Jamnagar Customs (Prev.)   |
| 12. Pune Customs                      | 24. Amritsar                      |                                |

**1.4.2** The above-mentioned 35 Commissionerates have been assigned the following functions: -

- (a) Implementation of the provisions of the Customs Act, 1962 and the allied acts, which includes levy and collection of Customs duty and enforcement functions in their earmarked jurisdictions.
- (b) Surveillance of coastal and land borders to prevent smuggling activities.

**Attached/Subordinate offices of CBEC :-**

In the performance of the administrative and executive functions, the following attached/subordinate offices assist the Board:-

1. Directorate of Central Excise Intelligence
2. Directorate of Revenue Intelligence
3. Directorate of Inspection (Customs and Central Excise)
4. Directorate of Housing and Welfare
5. National Academy of Customs, Excise & Narcotics
6. Directorate of Vigilance
7. Directorate of Systems
8. Directorate of Audit
9. Directorate of Safeguards
10. Directorate of Export Promotion
11. Directorate of Service Tax
12. Directorate of Valuation
13. Directorate of Publicity and Publicity Relations
14. Directorate of Organisation and Personnel Management
15. Directorate of Logistics
16. Directorate of Legal Affairs
17. Directorate of Data Management
18. Office of the Chief Departmental Representative
19. Central Revenue Control Laboratory

Note: Under the reorganised set-up, the erstwhile Directorate of Statistics and Intelligence were reclassified as Directorate of System and Directorate of Data Management and brought under the upgraded Directorate General of Systems and Data Management, The Directorate of Organisation and Management Services has been renamed as Directorate of Organisation and Personnel Management. The Directorate of Safeguards and Directorate of Valuation have been upgraded and are headed by Director Generals. The Directorates of Housing and Welfare, Export Promotion and Legal Affairs have been newly created. Most of these Directorates are headed by an officer of the rank of Director General.

**1.5.1** The function of the Directorates, Office of the Chief Departmental Representative and the Central Revenues Control Laboratory under the Central Board of Excise and Customs in brief are as follows :-

**Functions of the Directorates under the Central Board of Excise and Customs and of the Central Revenues Control Laboratory.**

**Sl. No. Name of the office & Functions in brief**

**(1). Directorate of Central Excise Intelligence**

- (a) To collect, collate and disseminate intelligence relating to evasion of central excise duties.
- (b) To study the price structure, marketing patterns and clarification of commodities vulnerable to evasion of Central Excise duty
- (c) To coordinate action with other departments like income tax etc. in cases involving evasion of central excise duties;
- (d) To investigate cases of evasion of central excise having inter- Commissionerates ramification; and
- (e) To advise the Board and the Commissionerates on the modus operandi of evasion of central excise duties and suggest appropriate remedial measures, procedure and practices in order to plug any loopholes.

## 2. **Directorate of Revenue Intelligence**

- (a) To study and disseminate intelligence about smuggling;
- (b) To identify the organised gangs of smugglers and areas vulnerable to smuggling, targeting of intelligence against them and their immobilisation;
- (c) To maintain liaison with the intelligence and enforcement agencies in India and abroad for collection of intelligence and in-depth investigation of important cases having inter Commissionerate and inter national ramifications;
- (d) To alert field formations for interception of suspects and contraband goods, assessment of current and likely trends in smuggling.
- (e) To advise the Ministry in all matters pertaining to Anti-Smuggling measures and in formulating or amending laws, procedures and practices in order to plug any loop-holes; and
- (f) To attend to such other matters as may be entrusted to the Directorate by the Ministry or the Board for investigation

## 3. **Directorate of Inspection (Customs & Central Excise)**

- (a) To study the working of customs, central excise and narcotics departmental machinery throughout the country and to suggest measures for improvement of its efficiency and rectification of defects in it through inspection and by laying down procedures for their smooth functioning;
- (b) To carry out inspections to determine whether the working of the field formations are as per customs and central excise procedures, and to make recommendations with regard to the procedural flaws, if any noticed ; and
- (c) To suggest measures for improvement in functioning of the field formations.

## 4. **Directorate of Housing & Welfare**

- (a) To monitor and coordinate with the Board, Ministry and field formations;
- (b) To help the field formations in framing the project proposals;
- (c) To assist the field formations in implementation of approved projects by providing technical support in respect of integrated and architectural planning, standardization of house building designs;
- (d) To devise procedures for accounting and documentations system
- (e) To coordinate with the field formations with regard to the problems of encroachment and abandoned properties.
- (f) To prepare and compile Housing Manuals for future guidelines;
- (g) To keep the field formations informed about various schemes and facilities available;
- (h) To have regular coordination and interaction with the Central Building Research Institute, Roorkee for getting their guidance on building science with reference to different projects and to have liaison and coordination with Housing Board, architects and builders to ensure quality construction in scheduled time-frame;
- (i) To encourage environment-friendly planning and execution of the projects of the department through horticultural and other environmental planning; and
- (j) To coordinate with the Ministry on welfare measures related to building/execution of library, guest houses, resorts/holiday homes, conference rooms, playgrounds, godowns, garages etc.

## 5. **National Academy of Customs Excise and Narcotics**

- (a) To impart training to direct recruits and to arrange refresher courses for department officers;
- (b) To assist in formulation of training policies and to implement the policies approved by the Board by devising schemes and syllabi or studies for training of direct recruits and departmental officers; and
- © To arrange study tours of the customs and excise officers from neighboring countries under United Nations Development Programme

**6. Directorate of Vigilance**

- (a) To monitor the vigilance cases against the officers of Customs and central excise formations;
- (b) To maintain proper surveillance on the officials of doubtful integrity; and
- (c) To maintain close liaison with the Central Bureau of Investigation, Directorate General of Revenue Intelligence and Vigilance Branches in the Commissionerates in order to ensure that the programme on vigilance and anti-corruption are implemented in all Commissionerates of customs, central excise and narcotics formations;

**7. Directorate of Systems**

To look after all aspects of the implementation of customs and central excise computerisation projects including acquisition of hardware, development and maintenance of software, training of personnel and monitoring of expenditure budget on computerisation at the central and field levels.

**8. Directorate of Data Management**

- (i) To collect and consolidate data and statistics pertaining to realisation of revenue from indirect taxes and advise the ministry and the Board in forecasting , budget estimates; and
- (ii) To collect statistics for compilation of statistical bulletins and statistical yearbook in respect of revenue, arrears, seizures, court cases etc., pertaining to indirect taxes.

**9. Directorate of Audit**

- (a) To provide direction for evolution and improvement of audit techniques and procedures;
- (b) To ensure effective and efficient implementation of new audit system by periodic reviews;
- (c) To coordinate with the external agencies as well as other formations with the department;
- (d) To suggest measures to improve tax compliance;
- (e) To gauge the level of audit standards and assessees' satisfaction;
- (f) To evolve the policy for development of a sound data base as well as enhancing the skill of the auditors with a view to making the audit effective and meaningful.;
- (g) To aid and advice the Board in policy formation and to guide and provide functional directions in planning, coordination and supervision of audits at local levels;
- (h) To collate and dis seminate the relevant information; and
- (i) To implement EA - 200 audits and related projects like risk management, CAAP audits etc.

**10. Directorate of Safeguards**

- (a) To investigate the existence of serious injuries or threat of serious injuries to the domestic industry as a consequence of increased imports of an article into India;
- (b) To identify the articles liable for safeguard duty;
- (c) To submit the findings, provisional or otherwise, to the Central Government regarding, 'serious injury' Or 'threat of serious injury' to the domestic industry consequent upon increased imports of an article from the specified country.
- (d) To recommend the following:-
  - (i) The amount of duty which, if levied would be adequate to remove the 'injury' or 'threat of injury' to the domestic industry;
  - (ii) The duration of levy of safeguard duty and where the period so recommended is more than a year, to recommend progressive liberalisaion adequate to facilitate positive adjustment; and
  - (iii) To review the need for continuance of safeguard duty.

**11. Directorate of Export Promotion**

- (a) To interact with the Export Promotion Councils for various categories of export to sort out the difficulties being faced by the genuine exporters;
- (b) To function in close liaison with allied agencies concerned with the exports to ensure that genuine exporters get the full advantages of the Export schemes without any difficulties;

- (c) To monitor the performance of the field formations through monthly and quarterly returns, like duty-foregone statements, drawback payment statements and quarterly drawback payment statements and to compare and compile the same to enable the Ministry to review the policy;
- (d) To carry out the appraisal studies to examine the efficacy of the existing legal provisions/rules and procedures and suggest to the ministry about the changes to be made, if any;
- (e) To conduct post-audit of the Brand Rate fixed by the Directorate of Drawback and carry out physical verification of selected cases independently or with the help of the central excise formations.
- (f) To conduct post-audit of the select cases of duty free imports allowed under various Export Promotion Schemes in the customs and central excise formations; and
- (g) To work in close coordination with the Board and the relevant sections that deals with 100% EOUs/EPZ Units/SEZ Units and various Technology Parks and the schemes relating to the export of gems and jewellery.

#### **12. Directorate of Service Tax**

- (a) To monitor the collections and assessments of service tax;
- (b) To study the implications of service tax in the field and to suggest measures to increase revenue collections;
- (c) To undertake study of law and procedures;
- (d) To form a database; and
- (e) To inspect the Service Tax Cells in the Commissionerates.

#### **13. Directorate of Valuation**

- (a) To assist and advise the Board in the implementation and monitoring of the working of the WTO Agreement on Customs Valuation;
- (b) To build a comprehensive valuation database for internationally traded goods using past precedents, published price information or prices obtained from other authentic sources;
- (c) To disseminate the price information on a continuing basis to all customs formations for online viewing and as a means of assistance for day-to-day assessments with a view to detecting and preventing under valuation as also for enabling assessments to be finalized speedily;
- (d) To monitor valuation practices at various customs, formations and bring to the notice of the Board the significant and emerging pricing patterns and to suggest corrective policy or other majors, where needed ;
- (e) To maintain liaison with the Valuation Directorates of other customs administrations and customs officers posted abroad;
- (f) To study international price trends of sensitive commodities and pricing patterns of trans-nationals corporations (e.g. transfer pricing) and Indian ventures with foreign collaborations and help evolve a system to combat planned under-valuation as well as valuation frauds; and
- (g) To carry out inspection of the field formations to determine whether the valuation norms as evolved by the Directorate of Valuation are uniformly applied across the country.

#### **14. Directorate of Publicity & Public Relations**

- (a) To prepare, revise and publish the statutory and departmental manuals;
- (b) To consolidate the instructions issued by the Board in technical and administrative matters of customs and central excise;
- (c) To compile the important judgments delivered by High Courts and the Supreme Court on matters relating to indirect taxes;
- (d) To update all departmental manuals through corrections lists etc; and to undertake publicity with a view to educating the public about indirect taxes through brochures, posters, hoardings, radio, TV and press media.

#### **15. Directorate of Organisation and Personnel Management**

To look after the functions relating to method studies, work measurement and staffing, besides management services including manpower planning for the customs and central excise and narcotics formations.

**16. Directorate of Logistics**

- (a) To inspect, assess and evaluate the effectiveness of the staff deployed on anti- smuggling duties in the Commissionerates and in vulnerable areas;
- (b) To monitor, coordinate and evaluate the progress in cases of adjudications, prosecutions and rewards to informers and officers in various Commissionerates and to watch the progress in disposal of confiscated goods involved in prosecution cases;
- (c) To plan and assess the need for staff training, equipments, vehicles, vessels, communications or other resources required for anti-smuggling work in various Commissionerates and to evaluate their operational efficiency; and
- (d) To deal with the matters concerning acquisition, procurement, purchase, repair and reallocation of such equipment.

**17. Directorate of Legal Affairs**

- (a) To function as the nodal agency to monitor the legal and judicial work of the Board
- (b) To create a data bank of all the cases decided by various benches of the Tribunal and monitor cases effectively in order to ensure that the field formations recommend filing of appeals only in deserving cases and not on the issues already decided by the Supreme Court or High Courts and accepted by the department;
- (c) To ensure that all orders of the Tribunal are examined by the field formations and timely proposal for; filing appeal are sent to Board wherever necessary and the report about acceptance of an order is sent to the Chief Commissioner.
- (d) To intimate the field formations about important decisions of the various High Courts, which are finally accepted by the Department, and about the important decisions of the Supreme Court so that unnecessary litigation work on the issues already settled is not created by the field formations;
- (e) To create a database pertaining to the cases pending in various High Courts. The appellant/respondent commissioners will assist the Directorate in creating and updating the database pertaining to the High Court cases.
- (f) To prepare panels of Standing Counsels/Panel Counsels for various High Courts on the basis of feedback received from the field formations. However, the Directorate is restricted to making recommendations only and the final decision regarding approval of the panel/appointment of the Standing Counsels rests with the Ministry; and
- (g) To keep an approved panel of eminent lawyers well versed with Customs and Central Excise Laws as well as administration matters, who may not be on the regular panel of the Government but may be engaged by the Department for handling important cases.

**18. Office of the. Chief Departmental Representative (CDR)**

- (a) To receive the cause list of cases from the CESTAT registry and distribute the case file among Departmental Representatives (DRs)
- (b) To monitor the efficient representation by DRs in all listed cases before the benches of the CESTAT
- (c) To coordinate with and call for cross objections, clarifications and confirmations from the Commissionerates concerned;
- (d) To maintain coordination with the President, CESTAT
- (e) To exercise administrative control over DRs and attend to the administrative matters pertaining to the CDR office including its regional offices at Mumbai, Kolkata, Chennai and Bangalore.

**19. Central Revenue Control Laboratory**

To analyses samples of goods and to render technical advice to the Board and its field formations in regard to the dutiability of various goods.

## **2. Composition and functions of Central Board of Excise and Customs**

The Central Board of Excise and Customs consists of a Chairman and following Six Members: -

1. Chairman
2. Member (P&A) and
3. Member (Central Excise, Service Tax)
4. Member (Computerisation & Legal & Judicial)
5. Member (Customs & RI&I)
6. Member (Budget).

### **ALLOTMENT OF WORK AMONGST THE CHAIRMAN AND MEMBERS OF CENTRAL BOARD OF EXCISE AND CUSTOMS**

#### **CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED JOINTLY BY THE CENTRAL BOARD OF EXCISE AND CUSTOMS**

1. Policy regarding discharge of statutory functions of the Central Board of Excise and Customs.
2. General policy relating to:
  - (a) Tax planning and statutory changes;
  - (b) Organization of other field formations;
  - (c) Personnel management and training;
  - (d) Methods and procedures of work; and
  - (e) Performance budgeting.
3. Proposals relating to legislation.
4. Decisions on recommendations of Committees.
5. Write-off or abandonment of revenue exceeding Rupees fifteen lakhs in a case.
6. Grant of Awards and Appreciation Certificates.
7. Any other matter that may be placed before the Board by the Chairman by a Member with the approval of Chairman.

Note: Matters relating to the above subjects will be sponsored for Board's consideration by the Chairman or by the Member in whose charge the concerned item broadly falls.

#### **CASES OR CLASSES OF CASES, WHICH SHALL BE COSIDERED BY CHAIRMAN, CBEC.**

1. Co-ordination and overall supervision of the work of the Board, including tours and inspections of the field formations by the Members. The following items of Chairman's work will come to him through the concerned Members.
2. All important policy matters relating to or arising out of the work allocated by this order in particular:-
  - (a) Estimates of Revenue realization and measures to achieve these;
  - (b) Administration and service matters relating to Group 'A' officers including Vigilance matters;
  - (c) Public Grievances;
  - (d) Court and Tribunal cases involving important or high revenue stakes; and
  - (e) Intelligence discussions, negotiations, agreements and conferences and delegations to international conferences and meetings.
3. Budget matters and duty exemptions.
4. Matters relating to opium and narcotics.
5. World Customs Organisation, World Trade Organisation and ESCAP and other International Organisation.
7. Any other matter which the Chairman or the concerned Member may consider necessary to be submitted to the Chairman.
8. The entire work pertaining to DG (Vigilance)/CVO's office would be supervised by the Chairman.



**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER  
(CENTRAL EXCISE AND SERVICE TAX)**

1. Central Excise and Salt Act and Rules-legislation and interpretation.
2. Central Excise Procedures.
3. Tariff Classification.
4. Arrears of Revenue.
5. Medicinal and Toilet Preparations Act.
6. Technical Co-ordination within the Board.
7. LTUs
8. Work relating to:-
  - (a) Chief Commissioners of Chennai, Bangalore, Cochin, Coimbatore & Mysore
  - (b) Directors General of Central Excise Intelligence, Service Tax, Inspection & Audit.
  - (c) Chief Commissioner, (TAR).
9. Prosecution in Central Excise Cases.

**CASES OR CLASSS OF CASES WHICH SHALL BE CONSIDERED BY MEMBER  
(CUSTOMS & RI&I)**

1. Customs Laws and its interpretation and application, policy and broad procedures (other than those concerning anti smuggling).
2. I. T. C., ETC and other prohibition or restriction on imports and exports.
3. Foreign Travel Tax and cesses on imports and exports.
4. Baggage concessions and Rules.
5. Customs Valuation.
6. Tariff classifications, tariff advises.
7. Customs procedures, customs house agent's regulations.
8. Warehousing, inland bondage warehouses.
9. FTZs., EPZs, 100% EOU, E H T P's STP's and other special export schemes.
10. World Customs Organization, World Trade Organisation, ESCAP and International talks and agreements with organisation concerning customs.
11. Matters relating to drawback.
12. Matters relating to export promotions in Exim policy.
13. Revenue Intelligence.
14. Safe-guards.
15. Customs & Central Excise procedures relating to above subjects.
16. Supervision and Control over Customs & Central Excise formations relating to above items of work and Directorate of Drawback.
17. Coordination with other ministries relating to export promotion and related issues.
18. Valuation
19. Supervision and control over:-
  - (a) Chief Commissioners, Delhi, Meerut, Ahmedabad, Nagpur, Bhopal and Vadodara.
  - (b) Directors General of Revenue Intelligence, Export Promotion, Safeguards, Valuation.
  - (c) Directorate of Logistics.
  - (d) Central Revenue Control Laboratory (CRCL)

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER  
(Computerisation & Legal & Judicial)**

1. All matters relating to Computerization and Business Process Re-Engineering in the Customs and Central Excise Department.
2. All legislative proposals other than those relating to Customs and Central Excise Tariff.
3. Judicial and Court work relating to Customs and Central Excise in the Board (except that relating to service matters).

4. Supervision and monitoring of judicial and court work relating to Customs and Central Excise of the field formations, particularly the litigation work in High Courts, excluding prosecutions, COFEPOSA.
5. Matters relating to settlement of Govt. Dept. and another Government Dept. and Public Sector Enterprises.
6. Work of revision of orders passed by Commissioners under the Customs Act or Central Excise and Salt Tax.
7. Review of orders passed by Commissioner and Commissioners (Appeals) for considering if appeals to CESTAT are required to be filled.
8. Work relating to functioning of: -
  - (a) Chief Commissioners of Kolkata, Bhubaneswar, Ranchi, Patna, Shillong and Lucknow.
  - (b) DG (Systems & Data management)
  - (c) CDR,
  - (d) Directorate of Legal Affairs.
  - (e) Settlement Commission,.
  - (f) CESTAT
  - (g) Authority for Advance Rulings.
9. Prosecution in customs cases; Cofeposa and related work.

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (PERSONNEL & ADMINISTRATION)**

1. Personnel management of all field formations under the Central Board of Excise & Customs, including: -
  - (i) Recruitment, recruitment policy and recruitment rules;
  - (ii) Service matters, pay scales etc.
  - (iii) Appointment, transfers and promotions in the department and service under the CBEC;
  - (iv) Training;
  - (v) Vigilance
  - (vi) Evolution of norms and performance standards; and
  - (vii) Staff Welfare.
2. Official Language Implementation Committee and connected matters.
3. Land and building programmes in all formations under the CBEC.
4. Litigation relating to service matters.
5. Publicity, Public Relations and Help Centers
6. Work relating to functioning of: -
  - (i) Chief Commissioners of Mumbai and Pune.
  - (ii) Director General of NACEN.
  - (iii) Directorate of O&M.
  - (iv) Directorate of Housing & Welfare.

**CASES OR CLASSES OF CASES WHICH SHALL BE CONSIDERED BY MEMBER (BUDGET)**

1. Supervision of the work of :-
  - (a) Chief Commissioners of Chandigarh, Jaipur, Visakhapatnam and Hyderabad.
  - (b) Chief Commissioner, CX, Cochin
  - (c) Chief Commissioner, CX, Bangalore
  - (d) Chief Commissioner, Customs, Bangalore
  - (e) Chief Commissioner, CX, Coimbatore
  - (f) Chief Commissioner, CX, Mangalore
  - (g) Chief Commissioner, CX, Chennai
  - (h) Chief Commissioner, Customs, Chennai
  - (i) Chief Commissioner, CX, Customs (Prev.), Chennai
  - (j) Chief Commissioner, Customs & CX, Mysore
  - (k) Chief Commissioner, Customs & CX, Visakhapatnam
  - (l) Chief Commissioner, Customs & CX, Hyderabad

## B. CENTRAL BOARD OF EXCISE & CUSTOMS

### 1. Ad.II SECTION

#### List of Subjects:

1. The following matters relating to Indian Customs & Central Excise Service Gr. A: -
  - (a) Recruitment, promotion and seniority;
  - (b) Leave, posting and transfers;
  - (c) Framing of recruitment rules;
  - (d) Convening of DPCs for (a) promotion (b) confirmation
  - (e) Briefing officers on deputation;
  - (f) Deputation of officers to other Deptts. etc;
  - (g) Forwarding of applications to other Deptts;
  - (h) CCS (Conduct) Rules;
  - (I) Training of Gr. 'A' Officers of IC & CE in India and abroad;
  - (j) Posting of officers abroad.
2. Deputation/delegation abroad.
3. Medical claims (Gr. 'A' Officers only).
4. Departmental examination for probationers of Indian Customs & Central Excise Service Gr. 'A' and extension/completion of probation period.
5. Processing of proposals for appointments of officers of Indian Customs & Central Excise Service Group 'A' for various Gr. 'A' Secretariat posts in the Department including CBEC and obtaining ACC/CEB approval therefor.
6. Court cases relating to the above subjects
7. Parliament Questions relating to the above subjects.
8. Grant of permission to practice/commercial employment to officers of IC & CE Service Gr. A.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Deputy Secretary</b>	<b>Jt. Secy (Admn.)</b>	<b>Member (P&amp;V)</b>
Sh. Anil Jadav	Sh S.K.Deb	Sh. R. Sanehwal	Sh L.K. Gupta	Sh. Rakesh Sharma
Tel: 23095563	Tel: 23095532	Tel: 23092401	Tel: 23092262	Tel: 23092417
Inter Com: 5563	Inter com: 5532	Inter com:2401	Inter Com: 5508	Inter Com: 5498

### 2. AD. II -A SECTION

#### List of Subjects:

1. House Building Advance, Conveyance i.e. motor car, scooter, motor cycle and GPF advance to Principal Commissioner/Director General only; and relaxation if any for all Gazetted officers.
2. Framing and amendments to Recruitment Rules for CAO (Group 'A') in Central Excise Deptt. /Customs Deptt./Appraisers/Supdts. of customs (Prev.)/Group A&B of Customs Marine Organisation (CMO).
3. Matters relating to recruitment, promotion and seniority, in respect of the following Group B/Group A cadres in the Customs Department: -
  - (a) Appraisers, (b) Superintendents of Customs (Prev.) (c) ACAO/AO (Customs Deptt.), (d) CAO (Customs Deptt.), (e) CAO (Central Excise Department).
4. Pay fixation - Pay references regarding all categories of officers and staff; (clarification on policy).
5. Overtime allowance to officers of Customs and Central Excise Department - policy regarding.
6. Arrears Claims/Medical Claims of Group B officers of the Customs Deptt; (where relaxation to the rules is required).
7. Special pay in respect of Gazetted and non-gazetted staff;
8. Revision of pay scale of Gazetted and non-gazetted staff;
9. Allowances in respect of Gazetted and non-gazetted staff; (policy matters)
10. Hindi Teaching scheme - cases relating to incentives for learning Hindi.
11. Preparation of All India Seniority list of Supdt. of Customs (Prev.) and customs Appraisers and CAOs.
12. Demands of the Federation/Association and items included in the agenda of the Departmental Council meetings pertaining to the above items of work.
13. Promotion, posting, transfer of CAOs in Central Excise, Narcotics Department and holding of DPCs meetings in respect of Chief Accounts Officers in Central Excise /Customs Deptts.
14. Dereservation of Group 'B' posts reserved for SC/ST and confirmation of Group 'B' Direct Recruits in Customs Deptt. also court cases/ VIP references on the above items of work.
15. Presumptive Pay under F.R. 49 in respect of Chief Accounts Officer of Central Excise/ Customs Deptt.
16. Financial upgradation to Gr 'B' Direct Recruit Officers.
17. Financial upgradation to Gr 'C' Direct Recruit Officials.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Deputy Secretary</b>	<b>Jt. Secretary (Admn)</b>	<b>Member (P&amp;V)</b>
Sh.Avinash Chandra	Sh Alok Agrawal	Shri L.R. Aggarwal	Sh. L.K.Gupta	Sh. Rakesh Sharma
Tel: 23095533	Tel: 23093476	Tel: 23095530	Tel 23092262	Tel: 23092417
Inter com: 5533	Inter com: 3476	Inter com: 5530	Inter Com: 5508	Inter Com: 5498

### 3. AD. II -B SECTION

#### List of Subjects:

1. Establishment of Group 'B' Gazetted Officers (both executive and ministerial) in the Central Excise Commissionerates, Narcotics Department, Directorate of Training, Directorate of Inspection, Directorate of Statistics and Intelligence, Directorate of Communication, Directorate of Revenue Intelligence, Central Revenue Control Laboratory and Directorate of O & M Services.
2. DPC for promotion to Group 'B' posts in the Central Excise Commissionerates, Narcotics Department, Directorate of Inspection, Directorate of S & I, Directorate of Communications, Directorate of Revenue Intelligence, Central Revenue Control Laboratory etc. (Policy matter only).
3. Representation/Memoranda against non-confirmation in Group 'B' Gazetted posts in the Central Excise/ Narcotics Department.
4. Preparation of All India List of Superintendents of Central Excise Group 'B' and ACAO/AO of the Central Excise Commissionerates and representations relating thereto.
5. Representations/Memoranda for fixation of seniority in Group 'B' posts in Central Excise/Narcotics Deptt.
6. Policy regarding postings and transfers of Group 'B' Gazetted Officers in the Central Excise/Narcotics Deptt. and representations from such Group 'B' Gazetted Officers regarding postings and transfers.
7. Deputation of Group 'B' Gazetted officers in the Central Excise Department to other Departments.
8. Representation from Group 'B' Gazetted officers of Central Excise / Narcotics Deptt against stoppage at E.B.
9. Representations from Group 'B' Gazetted officers of Central Excise/Narcotics Deptt for expunction of adverse remarks.
10. Representation from Group 'B' Officers for change in date of birth.
11. Pre-mature retirement of Group 'A' & 'B' officers of Telecommunication Wing, Central Revenues Chemical Services, Group 'B' officers in Central Excise and Narcotics Departments and representations against premature retirement.
12. Extension of service/re-employment of Group 'B' Gazetted officers in Central Excise and Narcotics Deptt.
13. Representations of Group 'B' Gazetted officers of Central Excise and Narcotics Deptt., for reimbursement of medical expenses.
14. Framing and amendments to Recruitment Rules for Group 'B' posts in the Central Excise and Narcotics Deptt. and Gr. 'A' & Gr. 'B' posts in Central Revenue Control Laboratory and Telecommunication wing.
15. Promotion, postings and transfers of officers in Central Revenue Chemical Services, Group 'A' and Telecommunication service Group 'A'.
16. Suits/CAT matters/Writ Petitions/Special Leave Petition before Supreme Court relating to the subjects dealt with in the Section.
17. Parliament Questions relating to the subjects dealt with in the Section.
18. Reimbursement of legal expenses to Group 'B' officers.
19. Direct recruitment to various Group 'A' and Group 'B' posts in CRCL and Telecommunication wing of Customs and Central Excise Department.
20. D.P.C. for promotion to Group 'A' posts in CRCL and Telecommunication wing and Assistant Director (OL) in Customs and Central Excise Department.
21. Confirmation in Group 'A' and Group 'B' posts (Supdt. Expert) and Assistant Director (OL).

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Deputy Secretary</b>	<b>Jt. Secretary (Admn)</b>	<b>Member (P&amp;V)</b>
Sh. S.N.S. Tushir	Ms. Sushma Kataria	Shri L.R. Aggarwal	Sh. L.K.Gupta	Sh. Rakesh Sharma
Tel: 23095564	Tel: 23095529	Tel: 23093102	Tel: 23092262	Tel: 23092417
Inter Com: 5564	Inter Com: 5529	Inter Com: 5530	Inter Com: 5508	Inter Com: 5498

### 4. AD. III- A SECTION

#### List of Subjects:

The following subjects relating to Group C & 'D' staff of the Commissionerates/Directorates/Central Bureau of narcotics under CBEC.

1. Departmental examination and representations and petitions relating thereto.
2. Departmental Promotion Committee - Policy regarding promotion to various grades.
3. Representations from the Non-Gazetted staff of all Directorates & Commissionerates.
4. Seniority - Policy and individual representations.
5. Confidential Reports - Policy and procedure and representations against adverse remarks.
6. Confirmation - Policy, procedure and individual representations Group C & D.
7. Promotion of SC/ST employees in reserved quota and dereservation of vacancies (Promotion posts) in respect of Non-Gazetted staff.
8. Probation.

9. Parliament questions pertaining to the above items of work.
10. Court cases pertaining to the above items of work.
11. Departmental Council matters.
12. All India Federations, Executive and Ministerial (Customs and Central Excise).
13. Representations against termination of services under Rule 5 of CCS (DSTS) Rules, 1965
14. Inter- Commissionerate/Departmental Transfers of Group C & D employees under the CBEC

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Dy. Secretary</b>	<b>Jt. Secretary (Admn.)</b>	<b>Member (P&amp;V)</b>
Ms. Manju Chandra	Sh. K.K. Khattar	Sh. Satyajit Mishra	Sh. L.K.Gupta	Sh. Rakesh Sharma
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### 5. AD. III - B SECTION

#### List of Subjects: -

In respect of Group 'b' Non-Gazetted, Group 'C' and 'D' in the offices under CBEC: -

1. Conduct Rules
2. Verification of character and antecedents
3. Assaults on Govt. Servants while on duty.
4. Advances (Advance for purchase of conveyance- House Building Advance- Flood Cyclones and other natural calamities, Festival advance).
5. Matters relating to Casual Workers.
6. Recruitment policy.
7. Recruitment tests and panels.
8. Allocation of candidates selected by SSC for the post of Inspector (Central Excise) E.O./P.O. and Tax Assistant.
9. Framing of Recruitment rules of cadres dealt in AD.III.B Section
10. Relaxation of age limit/education qualifications/Physical Standards/Typewriting test/Medical examination.
11. Appointment of Departmental candidates against direct recruitment quota.
12. Matters relating to appointment of sportsman.
13. Individual representations regarding recruitment.
14. Appointment of dependents of deceased Govt. servants on compassionate grounds.
15. Leave and joining time.
16. Deputations on Foreign Service or otherwise.
17. Matters raised by Associations/Unions pertaining to subjects dealt with in Ad. III-B section.
18. Complaints in regard to corruption, harassment and bribery against non-gazetted staff.
19. Resignation
20. Extension of service and re-employment in service.
21. Absorption of Surplus/retrenched employees.
22. Change in date of birth of Group 'C' and 'D' officers.
23. Dereservation of posts reserved for SC/ST candidates in the direct recruitment quota.
24. Work relating to reservation and maintenance of rosters for SC/ST and compilation of statistical information for submission to DP&T and Commission for SC/STs
25. Court cases and suit notices in regard to matter dealt with in Ad.III-B Section.
26. G.P.F. Accounts - Representations regarding.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Jt. Secretary (Admn.)</b>	<b>Member (P&amp;V)</b>
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### 6. AD. IV SECTION

#### List of Subjects:-

1. Organisational matters and matters relating to creation of posts, retention of temporary posts, conversion of temporary posts into permanent ones in the Customs/Central Excise/Narcotics Department, Directorate of Inspection (Customs & Central Excise), Directorate of Revenue Intelligence, Directorate of Statistics & Intelligence, Directorate of Training and the Central Revenue Control Laboratory.
2. Air Customs pool; only matters relating to formation of pool.
3. Training Scheme - Policy matters only.
4. Approval of air-travel by non-entitled gazetted officers of the Customs, Central Excise Departments.
5. Work of procurement of equipments relating to CRCL.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Dy. Secretary</b>	<b>Joint Secretary(Admn.)</b>	<b>Member (P&amp;V)</b>
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**7. AD. IV -A SECTION****Lists of Subjects: -**

1. Determination/Fixation of permanent Advance to Heads of Departments under Central Board of Excise and Customs.
2. Entertainments/Light refreshment- Incurring of expenditure on formal official meetings/conferences.
3. Amendment - Amendment to Central Excise Circle Divisional Office Procedure Manual, 1955.
4. C. S. (M. A.) Rules - Reimbursement of Medical charges of non-gazetted employees under Central Board of Excise and Customs.
5. Uniform-Prescription of Scale and pattern.
6. Hindi - Progressive Use of Hindi in the field formations of CBEC.
7. Demands/points raised by the various Service Associations/Unions/Federations on service matters - Coordination of and Recognition of Associations.
8. Work relating to J.C.M. Scheme and Departmental and Office Council.
9. Pension and Gratuity - Representation of both gazetted and non-gazetted employees under the CBEC for early settlement of and condonation of break in service, counting of military/civil service for the purpose of pension etc.
10. Grant of awards from Compassionate Fund of the Govt. of India to the bereaved families of non-gazetted employees.
11. Central Govt. Employees Insurance Scheme - Clarification regarding payments to non-gazetted employees under the CBEC.
12. Arrear Clearance.
13. Miscellaneous work relating to Funds or strikes in different Commissionerate.
14. Parliament Questions pertaining to the above items of work.
15. Pension and DCRG and GPF payments cases of Gazetted officers - petitions/representations/interpretation of general orders.
16. Purchase and supply of stores, furniture, stationery, installation of telephone and other Misc. items.
17. Delegation of financial powers in respect of items not specifically dealt within the other sections of the Board.
18. Public Grievances.
19. Annual Direct Recruitments plans.

<b>Section Officers</b>	<b>Under Secretary</b>	<b>Dy. Secretary</b>	<b>Joint Secretary (Admn)</b>	<b>Member (P&amp;V)</b>
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**8. AD.V (A) SECTION****List of Subjects: -**

1. Processing of vigilance/disciplinary cases (related with vigilance matter) in respect of IRS (Customs and Central Excise) East and South Zones.
2. Initiation of disciplinary cases under Rule 9 of CCS (Pension) Rules against Group B Officers of C&CE Deptt.
3. Appeal /revision/review petition preferred by Group B officers of C&CE.
4. Vigilance clearance matters.
5. Parliament Questions & Assurances.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>CVO</b>
Sh. G. Sajith Kumar	Sh. Akhtarul Hanif	Sh. Labh Singh Chane	Sh. S.K.Goel
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**9. AD.V (B) SECTION****List of Subjects: -**

1. Processing of vigilance/disciplinary cases (related with vigilance matter) in respect of IRS (Customs and Central Excise) West and North.
2. Initiation of disciplinary cases under Rule 9 of CCS (Pension) Rules against Group C & D Deptt.
3. Appeal /revision/review petition preferred by Group C & D officer of C&CE.
4. Review of orders passed by the various disciplinary authorities.
5. Court cases connected with the above items of work.
6. VIP references.
7. Reports and returns and misc. matters.
8. Any other miscellaneous matter.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>CVO</b>
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### 10. AD. VIII (EC) SECTION

#### List of Subjects:

1. Collection of data in respect of requirement of office and residential accommodation of the field formations in CBEC.
2. Drawing up of Construction Programme for the Central Excise and Customs Department on all India basis.
3. Implementation of the Construction programme.
4. Examination of individual proposals received from Commissioners of Central Excise and Commissioners of Customs regarding construction of buildings involving: -
  - (a) Drawing up of schedule of accommodation.
  - (b) Scrutiny of plans and estimates.
  - (c) Securing approval of Expenditure Finance Committee/CNE where necessary. .
  - (d) Issue of Administrative approval and expenditure sanction.
5. Scrutiny of proposals regarding acquisition of land for construction of departmental building involving:
  - (a) Detailed examination of requirements of office and residential accommodation based on staff strength, etc. and;
  - (b) Issue of administrative approval and expenditure sanction.
6. Examination of proposals regarding purchase of ready built buildings.
7. Examination of proposals regarding repairs of departmental building and minor works.
8. Finalisation of budget proposals in respect of construction of departmental buildings, acquisition of land and purchase of ready-built buildings.
9. Examination of proposals regarding hiring of office/office-cum-residence accommodation and godown accommodation in respect of the attached and subordinate offices.
10. Court cases relating to the matters concerning the section.
11. Provision of subsidized accommodation to the staff.
12. Cases regarding requisitioning of buildings and requisition properties.
13. Framing and interpretation of rules regarding allotment of residential accommodation in the Departmental Pool of the Central Excise and Customs Department.
14. Disposal of surplus lands and buildings.
15. All miscellaneous matters in respect of departmental office and residential buildings.
16. Parliament questions relating to the above subjects.
17. Representations from various staff associations of the Central Excise and Customs Deptt regarding accommodation.
18. Representations regarding vacation of hired buildings.
19. VIP references in respect of accommodations.
20. Enforcement of the Revenue Allotment Rules.
21. Representations for enhancement of rent of hired building.

#### Section Officer

Sh. Ashok Mahesh  
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#### Under Secretary

Sh. Jagmohan Singh  
Tel: 26162780  
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#### Deputy Secretary

Sh. Satyajit Mishra  
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#### Jt. Secretary

Sh L.K. Gupta  
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#### Member (P&V)

Sh. Rakesh Sharma  
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### 11. CX - I SECTION

#### List of Subjects:

1. Tariff classification of the following items;

#### Section I

#### Animal Products

- |           |  |
|-----------|--|
| Chapter 2 | Meat and edible meat offal.  |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates.                        |
| Chapter 4 | Dairy products; edible products of animal origin, not elsewhere specified or included. |
| Chapter 5 | Products of animal origin, not elsewhere specified or included.                        |

**Section II****Vegetable Products**

- Chapter 7 Edible vegetable and roots and tubers.  
 Chapter 8 Edible fruit nuts; peel of citrus fruit or melons.  
 Chapter 9 Coffee, tea and spices.  
 Chapter 11 Products of the Milling industry; Malt; starches; insulin; wheat gluten.  
 Chapter 13 Lac; gums; resins and other vegetable saps and extracts.  
 Chapter 14 Vegetable plating materials; vegetable products not elsewhere specified or included.

**Section IV****Prepared Foodstuffs; Beverages and Vinegar**

- Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.  
 Chapter 17 Sugar and sugar confectionery.  
 Chapter 18 Cocoa and Cocoa preparations.  
 Chapter 19 Preparations of cereals, flour, starch or milk; pastry cooks` products.  
 Chapter 20 Preparations of vegetables, fruit; nuts or other parts of plants.  
 Chapter 21 Miscellaneous edible preparations.  
 Chapter 22 Beverages, vinegar and spirits.  
 Chapter 23 Residues and wastes from the food industries; prepared animal fodder.,

**Section XI****Textiles and Textile Articles**

- Chapter 50 Silk  
 Chapter 51 Wool; fine or coarse animal hair.  
 Chapter 52 Cotton..  
 Chapter 53 Other vegetable textile fibers, paper yarn, woven fabrics of sweat yarns.  
 Chapter 54 Man-made filaments.  
 Chapter 55 Man-made staple fibers.  
 Chapter 56 Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables articles thereof.  
 Chapter 57 Carpets and other textile floor coverings.  
 Chapter 58 Special woven fabrics; tufted textile fabrics lace; embroidery.  
 Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.  
 Chapter 60 Knitted or crocheted fabrics.  
 Chapter 61 Articles of apparel and clothing accessories knitted or crocheted.  
 Chapter 62 Articles of apparel and clothing accessories not knitted or crocheted.  
 Chapter 63 Other made up textile articles.

**Section XVIII****Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical Or Surgical Instruments and Apparatus, Clocks and Watches; Musical Instruments; Parts and Accessories thereof.**

- Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.  
 Chapter 91 Clocks and watches and parts thereof.  
 Chapter 92 Musical instruments; parts and accessories of such articles.

**Section XIX****Arms and Ammunition; Parts and Accessories thereof.**

- Chapter 93 Arms and Ammunition; parts and accessories thereof.

**Section XX****Miscellaneous Manufactured Articles.**

**Chapter 94** Furniture, bedding, mattresses, mattress supports, cushion and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; **illuminated signs. Illuminated nameplates and the like; prefabricated buildings.**

**Chapter 95** Toys, games and sports requisites; parts and accessories thereof.

**Chapter 96** Miscellaneous manufactured articles.

2. Legislative work (other than Finance Bill and the work entrusted to Commissioner (Leg &Judl) .
3. Amendments to the Central Excise and Interpretation of the Central Excise Act.
4. Valuation under Section 4 of the Central Excise Act.



5. All complaints, representations and Parliament Questions relating to the above items of work.
6. Work relating to convening and coordination of South Zone Tariff Conference.
7. Work relating to 11C notifications and ad-hoc exemption orders under section 5A (2).

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Commissioner (CX)</b>
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**Member (CX)**

Sh. V. Sridhar  
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**12. CX - 3 Section****List of Subjects:**

1. Tariff classification in respect of the following goods:-

<b>Description of goods</b>	<b>Chapter</b>
a) Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	15
b) Tobacco and manufactured tobacco substitutes.	24
c) Salt; sulphur; clay and stone; plastering materials; lime and cement.	25
d) Ores, slag and ash.	26
e) Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	27
f) Inorganic chemicals; organic or inorganic compounds of precious metals, or rare earth metals of radioactive elements or isotopes.	28
g) Organic chemicals.	29
h) Pharmaceutical products.	30
i) Fertilizers.	31
j) Tanning and dyeing extracts, tanning and their derivatives; dyes, colours; paints and varnishes, putty, fillers and other mastics; inks.	32
k) Essential oils and resinoids; perfumery, cosmetics.	33
l) Soap, organic surface-active agents washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, dental waxes and dental preparations with a basis of plaster.	34
m) Albuminoidal substances; modified starches; glues; enzymes.	35
n) Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	36
o) Photographic or cinematographic goods.	37
p) Miscellaneous chemical products.	38
q) Plastics and articles thereof.	39
r) Rubber and articles thereof.	40
s) Leather	41
t) Articles of leather; saddlery and harness; travel goods, hand bags and similar containers; articles of animal gut (other than silk-worm gut).	42
u) Manufacturers of furskins and artificial fur.	43
v) Wood and articles of wood.	44
w) Cork and articles of cork.	45
x) Manufacturers of straw, of esparto or of other plaiting materials; basketware and wicker-work.	46
2. Refund of duty on petrol to Diplomats etc.	
3. Court cases relating to the above.	
4. Work relating to convening and coordination of North Zone Tariff Conference.	
5. General procedure relating to holding of Tariff Conferences.	
6. Work relating to Medicinal and Toilet Preparation (Excise Duties) Act, 1955.	
7. All complaints, representations and Parliament Question relating to the above.	

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Member (CX)</b>
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### 13. C X - 4 Section

#### List of Subjects:

I. Tariff Classifications in respect of the following Tariff items: -

ITEMS	Chapter No.
1. Pulp of wood or of other fibrous cellulosic materials; waste and scrap of paper of paperboard	47
2. Paper and paperboard; articles of paper pulp of paper or of paperboard.	48
3. Printed books, newspapers, pictures and other products of the printing industry, manuscripts, Typescripts and plants.	49
4. Footwear, gaiters and the parts of such articles.	64
5. Head-gear and parts thereof.	65
6. Umbrellas, sun umbrellas, walkingsticks, seat-sticks, whips, riding crops and parts thereof.	66
7. Artificial flowers; articles of human hair.	67
8. Articles of stone, plaster, cement, asbestos mica or similar material.	68
9. Ceramic products.	69
10. Glass and glassware	70
11. Natural or cultural pearls, precious or semi-precious stones, precious metals, metals clad with Precious metal and articles thereof; imitation jewellery; coin.	71
12. Iron and steel.	72
13. Articles of iron or steel.	73
14. Copper and articles thereof.	74
15. Nickel and articles thereof.	75
16. Aluminium and articles thereof.	76
17. Lead and articles thereof.	78
18. Zinc and articles thereof.	79
19. Tin and articles thereof.	80
20 Other base metals; cermets; articles thereof.	81
21. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.	82
22. Miscellaneous articles of base metal.	83
23. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.	84
24. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, and parts and accessories of such articles.	85
25. Railway or tramway locomotives, rolling stocks and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical traffic signaling equipment of all kinds	86
26. Vehicles other than railway or tramway rolling stocks, and parts and accessories thereof.	87
27. Aircraft; spacecrafts and parts thereof.	88
28. Ships, boats and floating structures.	89
II. Work relating to framing of procedure for assessment and collection of Service Tax and other matter relating thereto, including ad-hoc exemption under Section 93 (2)/ general exemption under Section 93(2) of the Finance Act, 1994.	
III. Court cases relating to the above items of work (including Service Tax matters).	
IV. All complaints, representations and Parliament Questions relating to above items of work.	
V. Work relating to granting ad-hoc exemption from payment of Central Excise duty on goods purchased by diplomatic mission, charitable organisations, hospitals etc.	
VI. Work relating to granting permission for sale of vehicles purchased in India by Diplomats etc.	

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director (CX)</b>	<b>Member (CX)</b>
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### 14. CX - 6 SECTION

#### List of Subjects:

1. Amendments to Central Excise Rules and interpretation thereof (except matters relating to **CENVAT credit**, Export-Oriented Units and Special Economic Zones).
2. Procedures relating to assessment, Internal Audit, Preventive Control, Exports, Licensing and Bonds, Delegation of Powers, overtime fees and prosecution, adjudication, rewards under Central Excise Act and all other matters not covered by CX-8 section.

3. Amendments to the CBECs MANUAL FOR SUPPLEMENTARY INSTRUCTIONS, Audit Manual and the Preventive Manual.
4. Policy concerning anti-evasion, prosecution, approval of action plan of Directorate General of Central Excise Intelligence.
5. Monitoring of performance of Commissionerates in Key Result Areas of work (adjudication, disposal of call book and provisional assessment cases).
6. All complaints, representations and Parliament Questions relating to the above items of work.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Member (CX)</b>
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### 15. CX - 7 Section

#### List of Subjects:

1. Draft Audit Paras on Central Excise & Service Tax.
2. C&AG Report on Central Excise & Service Tax.
3. Public Accounts Committee Reports on Central Excise & Service Tax.

<b>Section Officer (PAC)</b>	<b>Under Secretary (PAC)</b>	<b>Director (PAC)</b>	<b>Commissioner (PAC)</b>
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#### **Member (CX)**

Sh. V. Sreedhar  
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### 16. CX - 8 Section

#### List of Subjects:

1. Amendment to CENVAT Credit Rules, 2004 and interpretation thereof on matters relating to CENVAT Credit.
2. Procedure relating to collection of cesses (except handloom cess).
3. Procedure relating to CENVAT credit, warehousing and sampling.
4. Matters relating to Departmentalised Accounting System.
5. All matters relating to refund and rebate of Central Excise duties.
6. All Complaints, representations and Parliament Questions relating to the above.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Member (CX)</b>
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### 17. CX- 8A/ Legal Cell

#### List of Subjects: -

- (a) Examination of proposals received from Customs and Central Excise Commissionertes for filing Special Leave Petitions (SLPs) before Supreme Court against the orders of High Courts and filing of counter affidavit etc. in matters arising out of High Courts' orders before the Supreme Courts.
- (b) Engagement/appointment of Special Public Prosecutors; Settlement of fees/terms and conditions and related works.
- (c) Engagement/appointment of retired officials of Central Board of Excise and Customs as Special Fees Counsels to defend the department before CESTAT, Settlement Commission and other departmental appellate authorities.
- (d) Legislative work related to Settlement Commission and Advance Ruling Rules under the Customs and Central Excise Act.

- (e) Monitoring of disposal of appeals by Commissioners (Appeal).  
 (f) Study and examination of legal issues as referred by various commissionerates and sections of CBEC  
 (g) Analysis of reports and returns relating to Court cases.  
 (h) Parliament Questions pertaining to litigation matters and aforesaid areas of work.  
 (i) References received from MPs / VIPs and Ministers relating to above mentioned items of works  
 (j) Other miscellaneous matters relating to the above items of work.

<b>Section Officers</b>	<b>Senior Analyst (Legal)</b>	<b>UnderSecretary(L)</b>
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2. Ms Santosh Arora	1. V.K.Charborty	Ms. Manpreet Arya
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	2. Rajesh Vasavada	
	Tel. No.26195405	
<b>Director (Legal)</b>	<b>Commissioner (Legal)</b>	<b>Member (L&amp;J)</b>
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### 18. CX- 9 Section

#### List of Subjects:-

1. Coordination of work in the Central Excise, Technical Wing.
2. Regional Advisory Committees.
3. Chief Commissioners Conferences and other Departmental Conferences
4. Compilation of material for President's address and Finance Commission.
5. **Compilation of material for Annual Report of the Ministry.**
6. Compilation of material for the Standing Committee on Finance, Estimate Committee.
7. Tour notes of Finance Secretary, Chairman and Members of the CBEC.
8. **Brief for the Consultative Committee attached to the Ministry of Finance wherever coordination required.**
9. **Monthly report on the implementation of the decisions of Cabinet requiring Coordination.**
10. **Reports and Returns from the Director of Inspection.**
11. Reports and Returns of Central Excise and Directorate of Data Management (**other miscellaneous references regarding statistics.**)
12. Arrears of Revenue **including write-off.**
13. Special procedures relating to Export of Excisable goods to Nepal, Bhutan, Tibet and other Countries.
14. Matters relating to the Administrative Reforms Commission.
15. Any other work of a miscellaneous nature not specifically allotted to any other Central Excise Section.
16. All complaints, representations and Parliament Questions relating to above items of work.
17. Deferment of arrears of revenues against sick industrial units.
18. Brief for the Economic Editors' Conference.
19. Monitoring of Performance of Central Excise Zones in Key Result Areas of work (adjudication, **e-payment**, realization of arrears of revenue etc.).
20. **Implementation and monitoring of SEVOTTAM Scheme in CBEC.**

<b>Section Officer</b>	<b>Under Secretary</b>	<b>OSD</b>	<b>Commr (Coord)</b>	<b>Member (CX)</b>
Sh. Rajesh Budgujjar	<b><u>Sh.B.L. Meena</u></b>	Sh. Vivek Ranjan	<b><u>Sh. Rajiv Tandon</u></b>	<b><u>Sh. V. Sreedhar</u></b>
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Inter Com.5570		Inter Com.5520	<b><u>Inter Com:5524</u></b>	<b><u>Inter Com. 5535</u></b>

### 19. CX- 11 Section (TRU)

#### List of Subjects:

1. All request from trade and recommendations from other Departments of the Governments seeking general exemption from Customs and Central Excise duties.
2. Issue of notifications under Section 5A (1) of the Central Excise Act, 1944 and under Section 25(1) of the Customs Act 1962
3. Issue of notifications under Section 5A (I) of the Central Excise Act and under Section 25(I) of the Customs Act to clarify the scope and applicability of exemption notifications.
4. Reviewing of the above notifications.
5. Formulation of policy for taxation of each commodity.

6. Notification of any process amounting to manufacture under section 2(f) of the Central Excise Act.
7. Formulation of policy regarding MRP bases valuation
8. Policy on inclusion of new services under Service Tax net.
9. Formulation of annual budget proposals.
10. Work relating to Finance Bill.
11. Work relating to other legislation for changing rate of Customs & Central Excise Duties.
12. Pre and post-budget market enquiries and on the spot studies regarding effect of Budget proposals on prices, production, consumption etc.
13. Formulation of commodity wise budget estimates (after collection of data from departments and extra-departmental sources) and monitoring of the same at regular intervals.
14. Fixing of revenue targets.
15. All work relating to levy of Anti-dumping duties/safeguard duties
16. International Agreements – their tariff related work.
17. Parliament Questions relating to the above items of work.

**Section Officer**

Sh. Stella Kha Kha.  
Tele.No.23095579

**Under Secretary**

**Sh. Umesh Wag**  
**Tel.No. 23094819**

**Deputy Secretary**

**Ms Limatula Yaden**  
**Tel.No.23094819**

**Directors**

1. Sh. Ravinder Saroop  
Tele. No. 23092236
2. Sh. D.K. Banerjee  
Tele. No. 23095581
3. **Sh. Nischit Goyal**

O.S.D.

1. **Sh. Rajan Dutt**
2. **Sh. Mohan Kumar**
3. **Sh. Roopam Kapur**

**Technical Officers**

1. S/Sh. Riaz Ahmed,
2. **Nitin Saini**
3. M.V. Vasudevan

Tel -2309 5547  
**Tel- 2309 5543**  
Tel -2309 5547

**4. Zuir Riaz**

**Tel- 23095547**

**SRO (TRU)**

1. **Shri D. Sreekant** **Tel. 23095581**
2. **Sh. K.C. Rawat** **Tel. 23095581**

**Joint Secretary**

1. Sh Vivek Johary (TRU-I)  
Tel. 23092687
2. **Sh.Gautam Bhattacharya (TRU-II)**  
Tel. 23095517

**Member (L&J)**

**Sh. Vijay Singh**  
**Tele.No. 23092346**

## 20. Customs -III Section

**List of Subjects: -**

1. Monitoring the performance of the field's formations of Customs in all areas of work including arrears of customs duty and disposal of unclaimed goods through all periodical reports and Action Plans.
2. Monitoring working of CRCL and infrastructure and equipment requirements of CRCL.
3. Co-ordination of all work in the Customs Wing
4. All complaints/grievances from the trade
5. Compilations of statements of pending VIP references, Parliamentary Assurances, implementation of Annual Action Plan, Other periodical returns, reports of various Committees, Trade Statistics.
6. Annual Report, Annual Action Plan, periodical reports and returns, and any other misc. matters
7. Estimates Committee and other Committees of Parliament, their study tours and the related work.
8. All policy issues concerning management of hazardous waste including framing of guidelines on import/testing of dangerous/hazardous chemicals.
9. Co-ordination and monitoring of work relating to (DAPs/ATNs) and Reports of C&AG and & PAC, follow up action with C&AG monitoring cell, transfer to Directorate General of Export Promotion (DGEP) Hotel Janpath, New Delhi.

10. Prohibitions and Restrictions under Section 11 of the Customs Act, 1962
11. All misc. matters concerning Customs that concerns more than only one particular section
12. Parliament Questions relating to the above items of work.
13. Co-ordination and monitoring of work connected with RTI Act, 2005 for the Customs Wing inducted in Cus. III Section

<b>Section Officer</b>	<b>O.S.D. (Cus.III)</b>	<b>Director</b>	<b>Joint Secy. (Cus)</b>
Ms. Mridula Pawar	<b>Sh. Navraj Goyal</b>	Sh.M.M.Parthiban	Ms. Kameshwari Subramaniam
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Inter Com. 5572	<b>Inter Com. 5551</b>	<b>Inter Com. 5523</b>	Inter Com. 5510

**Member (Cus/RI&I/EP)**

**Sh. J.K. Batra**

Tel.No. 23092346

## 21. Customs-IV Section

### List of Subjects:

1. Customs Procedure regarding -
  - \* Clearance of goods at Ports/Airports/ICDs.
  - \* Customs duty Refund Cases at all Custom Houses
  - \* Transshipment of goods.
  - \* Inland Container Depots, Container Freight Stations –Appointment of and procedures relating to Containerisation.
  - \* Coastal Trade including procedure and regulation under Chapter XII of the Customs Act, 1962.
2. Implementation of Kyoto Convention
3. Standardisation of Customs Forms
4. Delegation of Powers of Adjudication to Customs Officers.
5. Appointment of Officers under Customs Act
6. Reimportation of goods of Indian origin under Section 20 of Indian Customs Act, 1962.
7. Quality Control on export commodities.
8. Matters concerning Customs and Central Excise Advisory Council, Customs Advisory Committee and Port Advisory Committee, various Standing Committees, Inter-Ministerial Standing Committee for setting up of ICDs/CFSS, Export Promotion Board chaired by Cabinet Secretary
9. Parliament Questions relating to the above items of work.

<b>Section Officer</b>	<b>O.S.D. (Cus.IV)</b>	<b>Director (Cus)</b>	<b>Joint Sec.(Cus)</b>
<b>Sh. N.K. Sinha</b>	<b>Sh. Navraj Goyal</b>	Shri M.M. Parthiban	Ms.Kameshwari Subramaniam
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**Member (Cus/RI&I/EP)**

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Inter Com: 5502

## 22. Customs-V Section

### List of Subjects:

1. All matters concerning Ad-hoc Exemptions under Section 25(2) of the Customs Act, 1962 including formulation of ad-hoc exemption policy.
2. Valuation under Customs Act, 1962 including fixation of tariff values.
3. Fixation of Exchange rates for foreign currencies.
4. Customs privileges and exemptions for the President of the India and the Governors of States; Diplomatic Corps. UN & specialized Agencies like UNDP, UNICEF, FAO etc. Leu of rab States Mission and Palestine Liberation Organisation (PLO), Afro – Asian Rural Reconstruction Organisation, US AID Mission and FORD Foundation. Foreign Experts coming under Bilateral Technical Cooperation Agreements with Government of India. Agencies Coordinating Grant of Aid on behalf of foreign countries (such as OECF, Japan, GTZ, Germany, CIDA, Canada,) IFS Officers and other category of Officers on deputation to foreign governments.

5. Customs facilities and protocol for VIPs at International Airports.
6. Sale/disposal of duty free goods/cars by privileged persons.
7. Parliament Questions relating to the above items of work.

<b>Section Officer</b>	<b><u>O.S.D. (Cus.V)</u></b>	Director	<b>Joint Sec. (Cus)</b>
Sh. P.K. Sharma	<b><u>Sh. Abhinav Gupta</u></b>	<b><u>Sh. S. K. Reddy</u></b>	Ms. Kameshwari Subramanian
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**Member (Cus/RI&I/EP)**

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### 23. Air Custom Section (Formerly Customs-VI Section)

**List of Subjects:**

1. Grant of special permission for landing of aircrafts on international flights at places other than notified airports.
2. Baggage Rules, Transfer of Residence Rules, Tourist Baggage Rules.
3. Matters relating to clearance of passengers at airports.
4. Integrity Management at the Airports – Handling complaints against the staff and officers of Customs posted at the International Airports
5. Policy relating to import of gold and silver, import of fire arms, etc.
6. Customs House agents Licensing Regulations .
7. Port Trust Act, Arms Act, Antiquities Act and Other allied Acts.
8. Write off/abandonment of claims to irrecoverable duties and penalties and fines.
9. Parliament Questions relating to the above subject, Reports and statements relating to above matters.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director (Cus.)</b>	<b>Joint Sec. (Cus)</b>
Sh G.Bhaskaran	<b><u>Sh.Navraj Goyal</u></b>	Sh. M.M.Parthiban	Ms. Kameshwari Subramanian
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### 24. Land Customs Wing

**List of Subjects -**

1. Warehousing:
2. Imports and Exports through post.
3. Bonds and Guarantees
4. All policy matters, trade agreements and transit arrangements relating to Afghanistan, China (Tibet Autonomous Regions), Nepal, Bhutan, Pakistan, Bangladesh, and Myanmar.
5. Appointment and declaration of Land Customs Stations, Ports and Airports under the Customs Act, 1962.
6. Matters concerning cess.
7. Carnet/ Triptyque for tourist's vehicles

<b>Section Officer</b>	<b><u>O.S.D. (LC)</u></b>	<b>Director</b>	<b><u>Commr.(Cus./EP)</u></b>	<b><u>Member (Cus/RI&amp;I/EP)</u></b>
<b><u>Sh. V.K. Athwal</u></b>	<b><u>Sh. V.K. Singh</u></b>	<b><u>Sh. Satish K. Reddy</u></b>	<b><u>Sh. P.S. Pruthi</u></b>	<b><u>Sh. J.K. Batra</u></b>
Telefax: 23092805	<b><u>Tel: 23092805</u></b>	Tel: 23093380	<b><u>Tel:23092080</u></b>	<b><u>Tel: 23092346</u></b>
		I.Com: 5521	<b><u>I.Com :5575</u></b>	<b><u>I. Com: 5502</u></b>

## 25. Customs Tariff Unit

### List of Subjects: -

1. Classification of goods imported and exported for the purpose of assessment to duty, interpretation of Acts, rules, regulations, exemption notifications etc. and issue of Tariff advices and instructions relating thereto.
2. Customs Tariff and any Legislative and other preparatory work relating to it's updating.
3. Conference of Commissioners of Customs on Tariff and Allied matters.
4. Legislative work relating to administration and levy of anti-dumping, counter vailing and safeguard duties.
5. Project Imports.
6. Work relating to Harmonised Systems Committee of WCO.
7. Parliament Questions relating to the above items of work.

<b>Senior Technical Officer</b> Shri H.K. Sharma Tel.No.23095554 Intercom: 5554	<b>Director (Cus.)</b> Shri M.M. Parthiban Tel.No.23093908 Intercom: 5523	<b>Joint Secretary</b> Ms. K. Subramanian Tele.No. 2309 <u>2978</u> Intercom: 551 <u>0</u>	<b>Member (Cus/RI&amp;I/EP)</b> <b>Sh. J.K. Batra</b> Tel.No. 23092346 Intercom: 5502
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## 26. Foreign Travel Tax (F.T.T.)

### List of Subjects:

1. Foreign Travel Tax and Inland Air Travel Tax.
2. Intellectual Property Rights and TRIPS Agreement
3. Parliament Question relating to FTT/IATT.

<b>Section Officer</b> Sh. R.M.S. Ruhil Tel.No.23095561 I.C.No.5561	<b>Under Secretary</b> <b>(Vacant)</b> Tel.No.23093947 I.C.No.3947	<b>S T O</b> Sh. R.P. Meena Tel.No.2309555 <u>5</u> I.C.No.555 <u>5</u>	<b>Director</b> Sh. M.M. Parthiban Tel.No.23093908 I.C.No.5523	<b>Joint Secretary</b> Ms. K. Subramanian Tel.No.2309 <u>2978</u> I.C.No.551 <u>0</u>
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### **Member (Cus/RI&I/EP)**

**Sh. J.K. Batra**  
Tel.No.23092346  
I.C.No.5502

## 27. Drawback Directorate

### List of Subjects: -

1. All matters concerning fixation of All Industry Rates of Drawback under the Rule 3 of the Customs and Central Excise Duties Drawback Rules, 1995 under the Customs Act, 1962 and under section 74 of the Customs Act, 1962.
2. Clarification and instructions regarding fixation of drawback under Rules 6 and 7 of the Drawback Rules.
3. Monitoring of pendency position of claims under All Industry Rate and Brand Rate.
4. Duty exemption against advance Licenses, Special Import Licenses (Deemed exports), capital goods export promotion licenses (EPCG), issue of exemption notification relating thereto, coordination with Ministry of Commerce regarding the above schemes.
5. Parliament Questions, Draft Audit Paras, PAC matters, Returns, Statistics, Reports, Miscellaneous items on the above subjects.

<b>Section Officer</b> <b>(Vacant)</b> Tel. No.23360638 I.C.No.223 (JDB)	<b>Under Secretary</b> Sh S.R. Meena <b>Tel:23365535</b> <b>I.C.No.221 (JDB)</b>	<b>OSD</b> Sh. P.V.K. Raja Sekhar Tel.No.233414801 I.C.No.223 (JDB)	<b>Director</b> Sh. Navneet Goel I.C.No.205 (JDB)
<b>STO</b> 1.Sh. Pramod Kumar Tel.No.23360473 Inter Com .240(JDB)	<b>T.O.</b> 1. Sh. Sanjoy Roy 2. (vacant) Tel.No.23341480 Inter Com. 243(JDB)	<b>Joint Secretary</b> Sh. Najib Shah Tel.No.23341079 Inter Com.203 (JDB)	<b>Member (Cus/RI&amp;I/EP)</b> <b>Sh. J.K. Batra</b> Tel.No.23092346 Inter Com 5502



## 28. Anti-Smuggling Unit

### List of Subjects:

1. Complaints from M. Ps./Ministers/Public regarding grievances concerning searches, seizures, arrests etc., under the Customs Act.
2. Representations from Trade Associations/Chambers of Commerce regarding facilities in compliance of the provisions of Chapter IV-A and IV-B concerning notified and specified goods etc.
3. Analysis and evaluation of Monthly reports from Chief Commissioners of Customs and Central Excise and Directorate of Revenue Intelligence regarding trends in smuggling and the Anti-Smuggling Measures.
4. Analysis and evaluation of reports from our foreign sources regarding smuggling activities.
5. To handle - Parliament Question regarding Anti-Smuggling matters.
6. Preparation of material on Anti-Smuggling matters concerning Estimates Committee, Consultative Committee and Public Accounts Committee etc.
7. Preparation of Briefs for various conferences/meetings, Committee on Non-Plan Expenditure and note for Cabinet Committee on Economic Affairs on Anti-Smuggling matters.
8. Policy and analysis on the disposal of confiscated goods.
9. Analysis of monthly reports (Master Reports) received from Chief Commissioners of Customs
10. Examination of offering of comments for various important matters such as creation of Special Courts for the trial and economic offences, delegation of Customs Powers to Police Officers etc.
11. Analysis and Evaluation of Anti-Smuggling measures in the context of the Intelligence and Preventive arrangements.
12. To deal with references regarding Anti-Smuggling matters received from other Section / Departments / Ministries.
13. Allotment of Non-Prohibited-Bore weapon and cartridges from the confiscated stock with the Customs to sitting M. Ps and other VIPs.
14. Purchase of Vehicles, equipments boats and launches meant for Anti-Smuggling activities for all the Customs field formations.
15. Grant of rewards to all the informers leading to seizure of smuggled goods.

<b>Section officer</b> <b>(Vacant)</b>	<b>Junior Analyst</b> Sh. Arnab Aich <b>Tele.No.26165921</b> <b>(HVB)</b>	<b>O.S.D. (AS)</b> <b>Sh.S.K. Sinha</b> <b>Tele.No.26177572</b> <b>(HVB)</b>	<b>Under Secretary</b> Shri Hawa Singh Tele. No 26177328 <b>(HVB)</b>	<b>Deputy Secretary</b> <b>Sh.K. Ramakrishnan</b> <b>Telefax 26177519</b> <b>(HVB)</b>
<b>Commissioner (RI&amp;I),</b> <b>(Appellate Authority)</b> Sh. N.K. Bhujabal Tel.No.26161273 <b>(HVB)</b>	<b>Member (Cus/RI&amp;I/EP)</b> <b>Sh.J.K. Batra,</b> Tel. No.23092346 <b>I.Com : 5502</b>			

## 29. Judicial Cell

### List of Subjects:

1. Examination of the proposal for filling CA/SLP before the Supreme Court against orders passed by the CESTAT. The jurisdictional Commissioners are required to first examine each order of the CESTAT and send CA/SLP proposal in deserving cases.
2. Filing of appeals/SLPs to Supreme Court against the CESTAT's order in appropriate cases and following up such appeals/SLPs.
3. Parties Appeal in Supreme Court against the Tribunal Orders.
4. Briefing the Advocates; handling appeals in Supreme Court.
5. Issue of implemental or other instructions.
6. Settlement of disputes between one Govt. department and another and one Govt. department and public sector undertaking.
7. O&M Work
8. Appointments of Committee of Chief Commissioner/Commissioners for the purpose of review of Order in Originals and Order in Appeals for Customs and Central Excise.

<b>Section Officer</b> <b>Sh. S.C. Sharma</b> <b>Tel : 26177533</b> <b>O.S.D. (JC)</b> <b>Sh. N.G. Shahdadpuri</b>	<b>Under Secretary</b> Sh. Sachin Jain Tel : 26161301 <b>(HVB)</b> I. Com : 509	<b>Deputy Secretaru (R &amp; J)</b> Ms. Limatula Yaden Tel. No. 26162156 <b>(HVB)</b> I. Com : 402	<b>Jt Secy (R&amp; J)</b> Ms. Sheila Sangwan Tel : 26177580 <b>(HVB)</b> I. Com: 410	<b>Member (L&amp;J)</b> <b>Sh. Vijay Singh</b> Tel : 23092417 I. Com :5504
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### 30. International Customs Division (ICD)

#### List of Subjects:-

1. International agreement and conventions
2. World Customs Organization matter
3. Policy Commission of WCO
4. Work relating to Vice Chair of Asia Pacific Region of the WCO
5. World Trade Organization matters
6. Work relating to Foreign Training and visits of Customs Officers abroad.
7. ATA Carnet.
8. Parliament Questions/ Parliament Assurances.
9. VIP References thereon
10. Sanctioning of hospitality, expenditure to various foreign delegations
11. Matters relating to organization of International Conferences
12. Miscellaneous matters.

#### Section Officers

**1. Sh. Ashok Kumar**

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#### Under Secy. (ICD)

**(Vacant)**

Tele.No.23093947

#### Director (ICD)

**Sh.Satish K. Reddy**

Tele.No: 23093380

Inter Com: 5521

#### Joint Secretary (Customs)

Ms. Kameshwari Subramanian

Tele.No: 23092978

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#### **Member (Cus/RI&I/EP)**

**Sh. J.K. Batra**

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### PART V

## III. CENTRAL BOARD OF DIRECT TAXES

### 1. Functions and Organisation

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

### 2. Historical Background of C.B.D.T.

The Central Board of Revenue as the Department apex body charged with the administration of taxes came into existence as a result of the Central Board of Revenue Act, 1924. Initially the Board was in charge of both direct and indirect taxes. However, when the administration of taxes became too unwieldy for one Board to handle, the Board was split up into two, namely the Central Board of Direct Taxes and Central Board of Excise and Customs with effect from 1.1.1964. This bifurcation was brought about by Constitution of the two Boards u/s 3 of the Central Boards 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& Computerisation)
4. Member (Personnel& Administration)
5. Member (Investigation)
6. Member (Revenue &Vigilance)
7. Member (Audit & Judicial)

#### **4. Organisational set up and Manpower**

4.1 The Board has the following attached Offices in Delhi:

- (i) Directorate General of Income Tax (Administration)
- (ii) Directorate of Income Tax (RSP&PR)
- (iii) Directorate of Income Tax (Recovery)
- (iv) Directorate of Income Tax (Income Tax & Audit)
- (v) Directorate of Income Tax (O&MS)
- (vi) Directorate General of Income Tax (Systems)
- (vii) Directorate General of Income Tax (Vigilance)
- (viii) Directorate of Income Tax (Infrastructure)

The various Chief Commissioners of Income Tax, stationed all over the country, are in-charge of Assessment and collection of direct taxes at regional levels. Besides, the Director Generals of Income tax (Investigation) are overall in-charge of the investigation machinery on a regional basis, with the aim to curb tax evasion and unearth unaccounted money. The Chief Commissioners of Income Tax/Director Generals of Income Tax are assisted by Commissioners of Income Tax/Directors of Income Tax in their jurisdictions. There is also first appellate machinery comprising the Commissioners of Income Tax (Appeals) to perform the work of disposal of appeals against the orders of the assessing officers.

### **CENTRAL BOARD OF DIRECT TAXES**

#### **Allocation of work amongst the Chairman and Members of CBDT:**

##### **I. Cases or classes of cases, 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) Organisation 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 the Income-tax Department.
3. Laying down of targets and fixing of priorities for disposal of assessments and collection of taxes and other related matters.
4. Write off of tax demands 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.

##### **II. Cases or classes of cases which shall be considered by Chairman, Central Board of Direct Taxes**

1. Administrative planning.
2. Transfers and postings 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.
5. Matters dealt with in the Foreign Tax Division except matters under Section 80-O of the Income-tax Act, 1961.
6. All matters relating to tax planning and legislation relating to direct taxes referred to Chairman by Member (Legislation).
7. All matters relating to Central and Regional Direct Taxes Advisory Committees and Consultative Committee of the Parliament.
8. Any other matter which the Chairman or any other Member of the Board may consider necessary to be referred to the Chairman.
9. Coordination and overall supervision of Board's work.

##### **III. Cases or classes of cases, which shall be considered by Member (Income-tax)**

1. All matters relating to Income-tax Act, Super 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.

2. All matters relating to Interest Tax Act, 1974, Compulsory Deposit Act, 1974.
3. Approvals under Section 36(1) (viii) and (viii a) of the Income-tax Act, 1961.
4. Supervision and control of the work of Chief Commissioners of Income-tax situated in Mumbai DGIT ( Exemption) and DIT (IT) except the work relating to examinations, which would be seen by Member (P & Admn.).

**IV. Cases or classes of cases which shall be considered by Member (Legislation & Computerisation):**

1. All work connected with the reports of various commissions and committees relating to Direct Taxes Administration.
2. All matters of tax planning and legislation relating to direct taxes and the Benami Transaction (Prohibition) Act, 1988.
3. Monitoring of tax avoidance devices suggesting legislative remedial action.
4. Computerisation of Income tax Department.
5. Supervision and control over DGIT(Systems) and the Chief Commissioners of Income-tax situated in Northern Charge – U.P., Delhi, Punjab, Haryana, Utranchal & H.P.

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

1. All matters relating to Revenue budget including assigning of Revenue Budgetary targets amongst Chief Commissioners of Income-tax throughout the country.
2. Recovery of taxes (Chapter XVII of Income Tax) Except part F thereof, sections 179, 281, 281B, 289, Second Schedule and Third Schedule of the Income-tax Act, 1961.
- 3.. Matters relating to departmentalised 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.
5. All matters falling under Chapter XIVA, XXA, XXC of the Income-tax Act, 1961.
6. General coordination of the work in the Board.
7. Supervision and control over the work of Chief Commissioners of Income-tax situated in Eastern West Bengal charge – Bihar, Orissa, North East, Jharkhand.
8. Work relating to DIT (Recovery), DIT (RSP&PR). DIT(O&MS), DG(Vigilance)
9. Supervision and control over the work of Chief Engineers (Valuation Cell).
10. All matters relating to widening of tax base.
11. Vigilance, Disciplinary proceedings and complaints against all officers and members of staff (both gazetted and non-gazetted).

**VI. Cases or classes of cases which shall be considered by Member (Personnel & Administration):**

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). Transfers 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-cadre posts.
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 accommodation and residential accommodation for the Income-tax Department.
8. Supervision and control over the work of Chief Commissioners of Income-tax situated in Southern charge - A.P, Kerala, Tamil Nadu, Karnataka, Goa and Director General of Income-tax (NADT) Nagpur.
9. Work relating to Directorate of Income-tax (Income-tax) in matters relating to examination.

**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 XIIB 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 XIXA, Chapter XXB, Chapter XXI, Chapter XXII, Sections 285 B, 287,291, 292 and 292 A 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 filing, 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.
6. Survey.
7. Voluntary disclosures.
8. Matters relating to the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.
9. Work connected with High Denomination Bank Notes (Demonetisations) Act, 1978.
10. Supervision and control over the work of Directors General of Income-tax (Investigation) 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 Court 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 Councils 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.
6. All matters concerning Wealth Tax Act, Expenditure Tax Act, State Duty Act and Benami Transaction (Provision) Act, excluding those relating to prevention and detection of tax avoidance.
7. Supervision and control over the work of Chief Commissioners of Income Tax situated in Western Region-Gujarat, Rajasthan, M.P., Chattisgarh & Maharashtra (Mumbai excluding)

**B. CENTRAL BOARD OF DIRECT TAXES**

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

**1. CIT (Audit & Judicial)**

2. All files related to Audit & Judicial, DG (L&R)
3. Appellate authority under RTI Act.

Shri R.K. Tiwari, Commissioner (Audit & Judicial) Phone- 26109827

**2. CIT (Coordination)**

1. All Policy matters relating to establishment and cadre management. On behalf of CBDT he shall interest with DS (Systems) and Director DOMS.
2. Financial Management relating to expenditure budget for which the DOMS is being made nodal agency, shall be supervised by him on behalf of CBDT.
3. Policy relating to infrastructure requirement of the Department. He will assist Chairman and Member (Personnel).
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. Representing on behalf of Chairman in any meeting with outside agencies and other department/Ministries.
8. Coordinating the work of various members in the CBDT and maintaining liaison with outside agencies.
9. Any other work assigned by Chairman and other higher authorities.
10. Appointed as official spokesperson of CBDT by Finance Minister. All matter dealing with media. Media Coordinator will report to CIT(C&S).

Shri A.K. Sinha (79034), Commissioner (Coord. & Systems) Phone- 23093544

**4. 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. Parliament questions and matters relating to PAC and Consultative and Advisory Committees of Parliament.
5. Appellate authority under RTI Act.

Shri Dinesh Verma (80033), Commissioner (ITA) Phone 23092364

#### 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 regarding 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 and 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.
8. Computerisation of the Department and Co-ordination with DGIT (Systems) and system Directorates.
9. Appellate authority under RTI Act.

Shri P.K. Dash (84042), Commissioner (Investigation).Phone- 2309 2177

#### 6. CIT (IT&CT)

1. All Sections working under Member (Rev.) will report through CIT (Inv.).
2. Work connected with constitutional and meetings of the Central Direct Taxes Advisory Committee and the Regional Direct Taxes 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.
8. Appellate authority under RTI Act.

Shri K. Ajay Kumar (82061), Commissioner (Income & Corporation Tax) Ph - 23092153

#### 7. 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 all Group A Officers.
  - (b) Zonal matters falling under Member (P&V)
  - (c) Any other work assigned by member (P&V)
3. References from the Member of Parliament/VIPs/Ministries and Parliament Question pertaining to the above subject.
4. Appellate authority under RTI Act.

Shri B.P.S. Bisht (84036), Commissioner (Vigilance)Phone- 23092174

#### 8. Media Coordinator

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

Sh. Shishir Jha, Media Coordinator, Tel No. 23095433, I.Com 5453, Fax-23092182  
Akhilesh, Section-Media Center, I.Com. No. 5583

## 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.
3. Resignation - death in service.
4. Holding of DPC for grant of Senior Scale to AC, ITs and Selection Grade to DCITs.
5. Seniority.
6. Recruitment Rules.
7. Training of Officers abroad.
8. Departmental Examination.
9. Postings and Transfers.
10. Confirmation.
11. Associations and Unions.
12. Deputation to ex-cadre posts in India.
13. D.P.C.s
14. Deputation/assignments abroad.
15. Recruitment.
16. Promotion to the grades of Dy. Commissioner of Income -tax, C.I.T., C.C.I.T./D.G.I.T.
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.

#### Section Officers

1. Sh. Manas Mondal  
2. Sh. N.V. Char  
Tel. No.23092683  
I.Com. 5482

#### Under Secretary

Sh.P.G. Kaladharan  
Tel No.23095474  
I. Com: 2887

#### Director (Ad.VI)

Sh. A.P. Pathak  
Tel.No.23092496  
I. Com 5456

#### Jt. Secretary (Admn)

Sh. B. Balagopal  
Tel No.23095457  
I.Com.5435

#### Member (P&V)

Sh.Shaikh Naimuddin  
Tele No.23093621

## 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.
3. Medical Attendance Rules.
4. House Building Advance, Car Advance, G.P.F. Advance, part and final withdrawal.
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.
9. Fees/Honorarium.
10. HRA/CCA.
11. Voluntary retirement of Officers.
12. Permission for setting up of chamber practice and commercial employment after retirement.
13. Parliament Questions on the above items of work.
14. Reports & Returns
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. Framing of Recruitment Rules of the gazetted staff in the Computer cadre and Sr. PAs in attached and subordinate offices under CBDT.
18. Appeal/Memoranda from ITO Group `B` against the adverse remarks recorded in their ACRs.

**Section Officer**

Sh. R.P.Tewari  
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**Jt. Secretary (Admn)**

Sh. B. Balagopal  
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I.Com.5435

**Under Secretary**

Sh. R.S. Bist  
Tele.No.23095565  
I.C.5565

**Member (P&V)**

Sh.Shaikh Naimuddin  
Tele No.23093621

**Director (Ad.VI)**

Sh. A.P. Pathak  
Tel.No.23092496  
I.Com. 5456

**Chairman**

Sh. S.S.N. Moorthy  
Tel No.23092648  
I.Com.5421

**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 ones and transfer of posts from one organisation to another under the CBDT.
3. Creation/bifurcation of Income-tax Charges.
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 regularisation in the Income-tax Deptt.
6. Administrative problems and policies relating to staff of CCA, CBDT and in ZAO.
7. Setting up of Committees/Commissions relating to Direct Taxes -- Processing of recommendations of Committees/Commissions.
8. All general organisational administrative matters relating to Attached and Subordinate offices under the CBDT.
9. All matters relating to Direct Recruitment/promotions to the various non-gazetted posts in the Attached and Subordinate Offices.
10. Framing 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 - Representation regarding.
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.
16. Matters relating to the meetings of Departmental Council of the Ministry of Finance - Processing of.
17. Appointment on compassionate grounds of dependents of deceased Govt. servants - Processing of proposals.
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 opening of new Income Tax Office in the Income Tax Department.
22. CCS (Conduct) Rules - administration of.
23. Processing of representations from 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 sportsmen 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.

**Section Officer**

Sh. Ramesh Kumar  
Tel: 26172159  
(HVB)

**Joint Secretary (Admn.)**

Sh. B. Balagopal  
Tel No.23095457  
I.Com.5435

**Under Secretary**

Sh R.P.Singh  
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(HVB)

**Member (P&V)**

Sh.Shaikh Naimuddin  
Tele:23093621

**Deputy Secretary**

Sh.S.C.Sarkar  
Tel: 26172736  
(HVB)

**Chairman**

Sh. S.S.N. Moorthy  
Tel No.23092648  
I.Com.5421



#### 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 of Income-tax regarding construction of buildings involving: -
  - (a) Drawing up of 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.
7. Finalization of budget proposals in respect of construction of departmental buildings, land and purchase of buildings.
8. Examination of proposals regarding hiring of office/office-cum-residence accommodation and godown accommodation in 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. Cases regarding requisitioning of buildings and requisitioned properties.
12. Framing and interpretation of rules regarding allotment of residential accommodation in the Department pool of the I.T. Department.
13. Disposal of surplus lands and buildings.
14. All miscellaneous matters in respect of departmental building, office and residential.
15. Parliament Questions in regard to the above subject.
16. Representations and Complaints regarding location of offices in particular buildings
17. Processing proposals for purchase, replacement and hiring of vehicles for the attached and subordinate offices.
18. Contingent expenditure (telephone, furniture, stationary, typewriters and books and publications, etc.)
19. Air-conditioners.
20. References from MPs/Ministers and other VIPs on the above subjects.
21. Representations from various staff associations of Income-tax Department.
22. Any other matter which may be specially assigned by the .CBDT

##### Section Officer

Sh. H.R. Meena  
Tel.No.23095495  
I.Com : 5495

##### Director

Sh. Debjyoti Das  
Tel No. 23093134  
I.Com : 5452

##### Joint Secretary (Admn.)

Sh. B. Balagopal  
Tel.No. 23094257  
I.Com.: 5435

##### Member (P&V)

Sh. Saikh Naimuddin  
Tel No. 23093621

##### Chairman

Sh. S.S.N. Moorthy  
Tel No.23092648  
I.Com.5421

#### 5. Ad. IX Section

##### List of Subjects:

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. Matters 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 over payments.
8. Associations and Unions (recognition and other matters).
9. Pensions and gratuity, etc. - matter regarding.
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-imburement and investigation of arrears claim etc.
14. Compassionate Grant - Award from Compassionate Fund of India.
15. Matters regarding departmental Examinations.
16. Grant of honorarium.
17. Watching the progress of the use of Hindi in the Directorate of I.T.
18. Departmental Council of the Ministry of Finance - Quarterly meetings - follow up action - Committee meetings of the Departmental Council.
19. Suggestion Scheme - matter regarding.
20. Economy instructions. Air-conditioners.
21. Delegation of Financial Power Rules.
22. Uniforms.
23. Budget Estimates.
24. Imprest (Permanent Advance).
25. Computerisation.
26. Central Govt. Employees Insurance Scheme/Linked Insurance Scheme.
27. Miscellaneous references.
28. Parliament Questions pertaining to the above subjects.
29. References from MPs/ Ministers/ PMO/President Sectt. pertaining to above subjects.

Section Officer	Under Secretary	Deputy Secretary
Ms Chandra Kanta Chopra	Sh. Niranjan Chaudhary	Sh. P. Narayana
Tel: 26172515 (HVB)	Tele. No.26172746 (HVB)	Tel:26172736 (HVB)

<b>Joint Secretary (Admn.)</b>	<b>Member (P&amp;V)</b>	<b>Chairman</b>
Sh. B. Balagopal	Sh. Saikh Naimuddin	Sh. S.S.N. Moorthy
Tel No.23094257	Tele No.23093621	Tel No.23092648
I. Com: 5435		I. Com: 5421

## 6. Vigilance & Litigation Section

### List of Subjects:

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 officer (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.
6. Action on Secret notes in Annual Confidential Reports of Group 'A' officers of Income Tax Deptt.
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.
14. Monitoring of Reports and Returns.
15. Consideration and disposal of representation/appeals against penalty imposed under Central Civil Services (Classification, Control & Appeal) Rules.

<b>Section Officers</b>	<b>Under Secretaries</b>	<b>D.S.(V&amp;L)</b>	<b>Joint Secretary</b>	<b>Member (P&amp;V)</b>
1. Sh. Rajesh Kumar	1. Sh. Jit Mal	Smt. Rashmita Jha	Sh.B. Balagopal	Sh. Shaikh Naimuddin
2. Sh. S.S. Nirwan	Tele No.23095472	Tel No.23095477	Tel No.23095457	Tel.No.23093621
Tel.No.23095486	2. Sh. Naveen Gupta	Inter Com:5477	I.Com.5435	
I.Com.5486	Tel.No.23095477			

## 7. ITA-(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. Relieves 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 and 124.
15. Transfer of cases under section 127.
16. Interest Tax Act.
17. Complaints, Representations and Parliament Questions relating to above.
18. Hotel Receipt Tax Act, 1980.

#### Section Officers

1. Sh.A.K. Gharai  
2. Smt.Manjit N.P.S.Bedi  
Tel : 23093070  
I.Com: 5417

Director (ITA-I)  
(Vacant)  
Tel No.23092107  
I.Com.5412

#### Under Secretary

Sh. Padam Singh  
Tel: 23095417  
I.Com.5479

Commissioner (ITA)  
Sh. Dinesh Verma  
Tel: 23092151  
I.Com: 5493

#### OSD (ITA-I)

Ms. Surabhi Varma Garg  
Tel : 2309 2107  
I. Com: 5412

Member (IT)  
Sh. S.S.Khan  
Tel. No.23092831  
I.Com. 5323

## 8. ITA-(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 to the Income-tax Act, 1961 except Schedule II & III.
3. B.P.T.
4. ITVC and ITCC under Pilot Scheme.
5. Concessions to migrants from Pakistan, Burma, Ceylon and East African countries.
6. All matters relating to former Indian States.
7. Section 138 of Chapter XIII-C.
8. Chapter XIV Sections from 139 to 146 - All matters relating thereto.
9. Section 153 Viz. Time limits for completion of assessment.
10. Sections 154 to 158 - All matters relating thereto.
11. Chapter XVI viz. Special provisions applicable to firms.
12. Registration of firms etc. except Section 182 (3).
13. Chapter XV viz. liability of Special cases except Parts H, I & J.
14. Chapter XXB - Sections 269T and 269 TT of I.T. Act, 1961.
15. Chapter XVIII viz. Relief regarding tax on dividend in certain cases.
16. Black listing of firms.

17. Interpretation and classification relating to --
  - (a) Companies (Profits) Surtax Act, 1964.
  - (b) Super Profits Tax Act, 1963; and
  - (c) Compulsory Deposit (IT Payers) Act, 1974.
18. Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
19. Approvals in respect of corporations under section 36(1)(viii) of the Income-tax Act.
20. Approvals in respect of banks under section 36(1)(viii a) of the Income-Tax Act, 1961.
21. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work.
22. Approval u/s 35(1)(ii)(iii) relating to above subjects of the Income-tax Act.
23. All reports and returns from DIT (RSP & PR) and Commissioners regarding number of assess.
24. Fringe benefit Tax

<b>Section Officer</b>	<b><u>OSD (ITA-II)</u></b>	<b>Director (ITA-II)</b>	<b>Commissioner (ITA)</b>
<b><u>(Vacant)</u></b>	<b><u>Dr. Sanjay Kumar Lal</u></b>	<b><u>(Vacant)</u></b>	Sh. Dinesh Verma
Tel: 23095489	Tel: 23095480	Tel: 23092107	Tel: 23092837
I.Com: 5489	I.Com: 5480	I.Com: 5412	I.Com: 2837
<b>Member (IT)</b>			
Shri S.S Khan			
<b><u>Tel. No.23092375</u></b>			
<b><u>I.Com. 2375</u></b>			

### 9. I.T. (Judicial) Section

#### List of Subjects:

1. All problems having bearing on subjects dealt with in Chapter XX of IT Act, 1961 i.e. Appeals and Revisions. Revisions u/s 263/264 of IT Act, 1961 and Section 33-A, 33-B of I.T. Act, 1922.
2. Chapter XXIII Miscellaneous (Income-Tax Practitioners etc.) except items specifically allotted to other sections.
3. Chapter XIVA - Special provisions for avoiding repetitive appeals.
4. Writ Petitions relating to I.T. matters.
5. Jurisdiction and control over the work of CIT (A)/DCCA, distribution of their work, transfer of appeals etc.
6. All suit matters relating to Income tax.
7. Engagements of special counsels, also engagement of Standing Counsels, Addl. Standing Counsels, Sr. Standing Counsels & Special Prosecuting Counsels.
8. Statistics regarding:
  - (a) Pendency of appeals etc. with High Courts/Supreme Court.
  - (b) Institution, disposal and pendency of appeals, references before Deputy Commissioners (Appeals).
  - (c) Institution, disposal and pendency of appeals, reference/cross-objections with Income Tax Appellate Tribunal.
9. Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
10. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.
11. To attend to matters coming in the courts and assisting/briefing Govt. Counsel.
12. 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.
13. Reviewing and monitoring the impact of new provisions of law granting relieves and their implementation/administration by the field officers for the purpose of plugging any loopholes pointed out by the field formations.
14. Identification of loopholes noticed under the existing provisions of law and suggesting remedial action.

Note:

- 1) Work relating to Income Tax Appeals to Supreme Court by way of SLP and leave granted by HCs is being dealt with by the O/o DIT (L&R).
- 2) 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.

<b>Section Officers</b>	<b>Under Secretary</b>	<b>Deputy Secretary</b>
Sh. M.P. Baloni	Sh. Arun Kumar Gurjar	Sh. Madhukar Kumar Bhagat
Tele: 26177534	Tele: 26177534	Tele.No: 26177380
I.Com: 771 (HVB)	I.Com : 741 (HVB)	I. Com :902 (HVB)
<b>Commissioner (A&amp;J)</b>	<b>Member (A&amp;J)</b>	
Sh. R.K. Tiwari	Shri Sudhir Chandra	
Tel No.26109827 (HVB)	Tel No.23092831	
	I.Com : 5323	

## 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 of 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 Demand.
9. Delegation of powers of write off to ITOs, ACITs, DCITs, Chief Commissioners/Directors General.
10. Monitoring of Annual Action Plan for TROs.
11. Work including references from Chief Controller of Accounts relating to acceptance of Direct Taxes by public sector banks.
12. Opening of new Heads of Accounts under Revenue Receipts.
13. Section 289 of Chapter XXIII of Income-tax Act.
14. Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
15. Refund banker Scheme
16. All Complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director(Budget)</b>	<b>Commissioner (CT&amp;IT)</b>
Sh. N.K. Sharma	(vacant)	Sh. Ansuman Pattnaik	Sh. K. Ajay Kumar
Tel: 23095485	Tel: 23095467	Tel: 23092641	Tel: 23092153
I.Com: 5485	I.Com: 5478	I. Com: 5462	I.Com: 5445
<b>Member(R)</b>			
Ms. Saroj Bala			
Tel. No.23093356			
I. Com. 5430			

## 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..
2. Coordination and compilation of Annual Report of Ministry of Finance (CBDT Part).
3. Board's Meeting - Organisation and follows 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.
9. Sections 281, 281 B of Chapter XXIII of the I.T. Act, 1961.
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&V).

<b>Section Officers</b>	<b>Under Secretary</b>	<b>Director</b>	<b>CIT (IT&amp;CT)</b>	<b>Member (R)</b>
Ms. Uma Khatter	Sh. Shankar Lal	Ms. Mona Singh	Sh. K. Ajay Kumar	Ms Saroj Bala
Tel:23095492	Tel. No. 23094020	Tel.No. 23092939	Tel No. 23092153	Tel. No.23093356
Com : 5492	I. Com 5461	I.Com.5455	I.Com. 5445	I.Com5430

## 12. Wealth-Tax

### List of Subjects:

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.
2. Matters relating to budgeting of Wealth-Tax Act as well as of Expenditure Tax Act.
3. Parliament Questions and PAC and Internal Audit matters relating to Wealth-Tax/Expenditure Tax/Benami Transactions (Prohibition) Acts.
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.
6. Complaints and representations relating to Wealth-Tax/Expenditure Tax and Benami Transactions (Prohibition) Acts.
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 Prohibitions) Acts.

<b>Section Officer</b>	<b>US (WT)</b>	<b>Director</b>	<b>CIT (IT&amp;CT)</b>	<b>Member (R )</b>
Sh. Jai Singh	Dr. Sunil Gautam	Sh. J.P.Chandrakar	K. Ajay Kumar	Ms. Saroj Bala
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I.Com.424 (HVB)	I.Com:441(HVB)	I.Com:409 (HVB)	I.Com.5445(NB)	I.Com:5431 (NB)

## 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 a evasion petitions.
2. Transfer of jurisdiction cases relating to Estate Duty/Gift Tax Acts.
3. All court cases relating to Estate Duty/Gift Tax Acts.
4. All other miscellaneous matters relating to Estate Duty/Gift Tax Acts.
5. Chapter XXA of Income -tax Act, 1961. Acquisition of immovable properties.
6. Chapter XXC of Income-tax Act, 1961. Preemptive purchase of Immovable properties.
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 SecuritiesTransaction Tax (STT).
11. All non-statutory work relating to BCTT.
12. Set off and carry forward of loses (Chapter-VI).
13. Chapter XIX viz. Refund of Income Tax.

<b>Section Officer</b>	<b>US(OT)</b>	<b>Deputy Secretary</b>	<b>CIT (IT&amp;CT)</b>	<b>Member (R)</b>
Sh.Naresh Israni	Dr.Sunil Gautam	Sh. J.P.Chandrakar	Sh. K. Ajay Kumar	Ms. Saroj Bala
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I.Com.424 (HBV)	I. Com: 441 HVB)	I.com:409 (HVB)	I.Com 5445 (NB)	I.Com. 5431(NB)

## 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 and 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 provisions of the tax concession Orders in the case of Goa, Daman and Diu and Pondicherry.
10. Sections 293A, 294A, 295, 29 and 298 of Chapter XXIII of the Income-tax Act and corresponding provisions of Wealth-tax Act.
11. Attending to constitutional challenges by way of writs against new enactments/amendments to Income-tax Act.
12. Orders under section 110 of the Income-tax Act, 1961 relating to the above subjects,
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.
20. Work relating to Commonwealth Association of Tax Administrators.

<b>Section Officers</b>	<b>OSD/Under Secretaries</b>	<b>Directors</b>	<b>Joint Secretaries</b>
Sh. Ram Naresh Tel: 23092624 I.Com:5494	<b><u>(i) Sh Virender Singh</u></b> Tel: 23093212 I. Com: 5468	<b><u>(i) Sh Pradip Mehrotra</u></b> Tel: 23093025 I.Com.5446	<b><u>(i) Sh. Aashutosh Dixit</u></b> Tel: 23092859 I.Com.5442
	<b><u>(ii) Sh. Manish Sareen</u></b> Tel: 2309274 2 I.Com.5469	<b><u>(ii) Sh. Munesh Kumar</u></b> Tel: 23093765 I.Com5447	(ii) Sh. Arbind Modi Tel: 23092988 I.Com 5444
	<b><u>(iii) Sh. V. Vijay Babu</u></b> Tel: 23092742 I.Com. 5470	<b><u>(iii) Sh. Anand Kumar Kedia</u></b> Tel: 23092234 I.Com.5448	
	<b><u>(iv) Sh. V.K. Jaiswal</u></b> Tel No. 23093212 I.Com.5471	<b><u>(iv) Vacant</u></b> Tel: 23092964 I.Com. 5449	

**Member (L&C)**  
Shri Ajai Singh  
Tel: 23092375

## 15. I.T. (INV. I) Section

### List of Subjects:

1. All tax evasion complaints including those received from M.Ps and others.
2. Measures for curbing tax evasion.
3. Suggestions for curbing tax evasion.
4. Survey Operation - all taxes.
5. Central Information Branches.
6. Inter-departmental coordination relating to investigation and enforcement agencies.

7. Matters relating to section 269 SS of I.T. Act, 1961.
8. All matters relating to investigation not specifically allotted to Investigation II or III, (except prosecution and compounding work which is with OSD (Legal) who is assisted by the ADI (Prosecution)
9. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work regarding the above.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Member (Inv.)</b>
Sh. K.C. Patra Tel: 23095490 I.Com: 5490	<b><u>Sh. Salil Mishra</u></b> Tel No.23095464 I. Com. 5464	<b><u>Sh. D.K. Gupta</u></b> Te: 23093902 I.Com: 5458	Smt. Sunita Kaila Tel: 23094683 I.Com: 5427

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

#### **List of Subjects:**

1. All matters relating to search and seizure including statistics and cases relating to Sections 132, 132A and 132B of the Income -Tax Act (**Flash, Annual and Quarterly reports related work traferred to Inv.III.**)
2. Monitoring of search cases/assessment.
3. Matters relating to reward officers and staff in search and seizure cases and assessment cases.
4. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work regarding the above.
5. Monitoring and review of the work of the Directorate of Investigation under the Directors General of Income - Tax (Investigation).
6. Orders u/s 119, relating to the above.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Member (Inv.)</b>
<b><u>Sh. A.K. Singh-II</u></b> <b><u>Tel: 23095490</u></b> <b><u>I.Com:5490</u></b>	Sh. Aarsi Prasad Tel: 23092643 I.Com: 5460	<b><u>Sh .D. Srinivas</u></b> Tel: 23092616 I.Com: 5457	Smt. Sunita Kaila Tel: 23094683 I.Com: 5427

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

#### **List of Subjects:**

1. Reward to informants.
2. Voluntary disclosure u/s 271(4A), 273-A of the Income -Tax Act, 18(2A)/ 18B of Wealth Tax Act, u/s 68 and 24 of Finance Act, 1965 and under Voluntary Disclosure Scheme, 1975, Voluntary Disclosure of Income Scheme, 1997.
3. All old settlement cases and problems relating to Chapter XIX of the Income Tax Act, Chapter VA of the Wealth Tax Act/Gift Tax Act.
4. Matters relating to penalties under Chapter XXI of the IT Act and corresponding penalties under Direct Tax Act.
5. Functioning and review of working of Directorate of Spl. Inv. and Central Charges (including centralisation and decentralization of cases).
6. Orders u/s 119 of the IT Act relating to above.
7. All complaints, representations, Parliament Questions, PAC work Consultative and Advisory Committee work relating to above.

<b>Section Officer</b>	<b>Under Secretary</b>	<b>Director</b>	<b>Member (Inv.)</b>
Sh.Manvendra Pratap Tel: 23094558 CHR)	Sh. Aarsi Prasad Tel: 23092643 I.Com: 5460	Sh D. Srinivas Tel: 23092616 I. Com :5457	Smt. Sunita Kaila Tel: 23094683 I.Com : 5427

### **18. A & PAC-I Section**

#### **List of Subjects:**

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&AG 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.
13. Parliament Questions on the above items.
14. All matters relating to the Specified Authority under Section 72 A of the Income Tax Act. 72A (1), A (3), A (2)(ii)
15. Zonal matters of Member (A&J), CBDT.

**Section Officer**

Smt. Jacinta Ekka  
Tel: 26177567  
I.Com: 704 (HVB)

**Member (A&J)**

Sh. Sudhir Chandra  
Tel :23092831  
I.Com: 5323

**Under Secretary**

Sh. P.S. Chaudhary  
Tel: 26162147  
I.Com: 905 (HVB)

**Director (PAC)**

Shri S.K. Gotru (Addl Charge as DS(HQ),CBDT)  
Tel: 26177537  
I.Com: 903 (HVB)

## 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 Charge).
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, 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.
7. Parliament Questions on the above items.
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.

**Section Officer**

Sh. R.M. Singh  
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I.Com: 703 (HVB)

**Member (A&J)**

Sh. Sudhir Chandra  
Tel :23092831  
I.Com: 5323

**Under Secretary**

Sh. G.S. Virk  
Tel: 26162146  
I.Com: 950 (HVB)

**Director (PAC)**

Shri S.K. Gotru, (Addl.Charge as DS(HQ),CBDT)  
Tel: 26177537  
I.Com: 903 (HVB)

## 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/references regarding tax liability of non-residents/other foreigners.
5. All matters relating to foreign collaboration agreements with non-residents.
6. Studying the modus operandi of tax avoidance or evasion by non-residents.
7. Maintenance of liaison with RBI/FERA authorities
8. Statistical reports/returns relating to foreign concerns operating in India.
9. All matters relating to Chapter XIIA of the Income-Tax Act.
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, 80 O, 80 R, 80RR, 80 RRA. 90, 91, 92,92A, 92B, 92C.92CA, 92D, 92E and 92F, 93, 115 A, 115 AB, 115 AC, 115BBA, 160(i), (I), 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 info rmation to international associations, bodies etc. about Indian tax laws an 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.
16. Orders under Section 119 of the Income -Tax Act, 1961 relating to the above subjects.
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 respect of the above-mentioned subjects.

### FT&TR-I

#### **Section Officer**

Sh. S.P.Tiwari  
Tel : 26199028  
I.Com :701 (HVB)

#### **Under Secretary**

Sh. Navneet Manohar  
Tel : 26183794 (HVB)

#### **Under Secretary**

Ms. Ashima Neb  
Tel : 26199027 (HVB)

#### **Director**

Sh. Kamlesh Varshneb  
Tel. No.26106879 (HVB)

#### **Joint Secretary**

Ms. Anita Kapoor  
Tel.No.26177558 (HVB)

#### **Chairman**

Shri R.S. Mathoda  
Tel : 2309 2648

### FT&TR-II

#### **Section Officer**

**Sh. Ram Prasad**  
Tel. No.26164910  
I.C.No.278 (**HVB**)

#### **Under Secretary**

Sh. Chittaranjan Dash  
Tel.No.26164910  
I.C.No.205(**HVB**)

#### **Director**

Ms. Monica Bhatia  
Tel: 26199026 (**HVB**)

#### **Joint Secretary**

**Sh. K. Ramalingam**  
Tel: 26104504 (**HVB**)

#### **Chairman**

Sh. R.S Mathoda  
Tel: 23092648

## 21. Headquarters and Grievances Cell

### List of Subjects:

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 Prepares Scheme
4. All matters relating to Ombudsman Scheme
5. Large Tax payers Unit (LTU)
2. Any other work assigned by the Chairman, CBDT

**Director (Coord.)**

Ms. Priya V.K. Singh  
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I.C. No.5363

**Chairman**

Sh. S.S.N. Moorthy  
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