

3. Procedure followed in decision-making process including channels of supervision and accountability. (Section 4(1)(b)(iii) of RTI Act, 2005)

The Department of Revenues follows the procedure indicated in Manual of Office Procedure (MOP) for decision-making. The Section Officer proposes Action with the help of staff (Assistant, UDC and LDC) posted in his section in accordance with the departmental instructions prescribing the level of final disposal and channel of submission for each category of cases. The Section Officer normally submits the file to Under Secretary who in turn submits the file to Deputy Secretary / Director. DS / Director submit the file to the concerned Joint Secretary / Additional Secretary/ Secretary/ MOS/ FM. Level of submission depends on the delegation of power in administrative and financial issues. Each officer in the channel is accountable with respect to submission of true facts, but the ultimate accountability lies with the highest level approving a proposal or taking decision.

Induction material as given on the web-site of the Department of Revenue gives the channel of submission according to the distribution of work in the Sections of this Department.

4. The norms set by it for the discharge of its functions. (Section 4(1)(b)(iv) of RTI Act, 2005)

The Department follows the norms set out for all Government of India offices by the Department of Personnel & Training/Department of Administrative Reforms and Public Grievances.

5. Rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions. (Section 4(1)(b)(v) of RTI Act, 2005)

The rules and regulations, instructions and manuals etc. are as prescribed and published by the Ministry of Personnel, Pension and Public Grievances including AR Wing like FR/SR and other service/establishment manuals and instructions and financial rules like GFR and Delegation of Financial Power Rules issued by Department of Expenditure from time to time. No separate rules and regulations are framed by this Department. For the administration of various Acts as indicated in the function of the Department, attached / subordinate organisations keep the rules, regulations, instructions, manuals and records.

6. A statement of the categories of documents that are held by it or under its control. (Section 4(1)(b)(vi) of RTI Act, 2005)

Sections of the department hold different categories of documents relating to work allocated to them.

7. Particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof. (Section 4(1)(b)(vii) of RTI Act, 2005)

Functioning of Revenue HQ does not involve, formulation of policy relating tax issues. Therefore no such arrangement is required. However, with a view to encouraging mutual understanding between taxpayers and Income Tax Officers and to advise the Government on measures for removing difficulties of general nature pertaining to Direct Taxes there is a Central Direct Taxes Advisory Committee (CDTAC) at Delhi and 61 Regional Direct Taxes Advisory Committees (RDTACs) at important stations. Representative of trade and professional associations are also nominated to these committees. The term of these Committees is two years from the date of their constitution.

The Union Finance Minister is the Chairman of the Central Direct Taxes Advisory Committee. The official Members are Secretary (Revenue), Chairman, CBDT and Member (Revenue), CBDT. The non-official Members include four Members of Parliament: two from each House and representatives of Commerce and Industry like, FICCI, ASSOCHAM etc., lawyers and other professionals.

8. A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public. (Section 4(1)(b)(viii) of RTI Act, 2005)

No such body exists in the Department of Revenue Headquarter which gives advice to the Revenue HQ.

12. Manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes. (Section 4(1)(b)(xii) of RTI Act, 2005)

The Department of Revenue does not execute any subsidy programme.

13. Particulars of recipients of concessions, permits or authorizations granted by it.
(Section 4(1)(b)(xiii) of RTI Act, 2005)

NIL

15. The particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use.
(Section 4(1)(b)(xv) of RTI Act, 2005)

The Department of Revenue has a **Facilitation Centre** for public on the ground floor near Gate No.8 of North Block, New Delhi. The centre also provides assistance to the public seeking information.

17. Such other information as may be prescribed.
(Section 4(1)(b)(xvii) of RTI Act, 2005)

This Department has appointed Smt Niharika Barik Singh, Director (Coord) as transparency officer. Attached and subordinate offices have been requested to appoint transparency officers for their respective offices.