

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)
13. Goods and Services Tax Administration.
14. Work relating to the Financial Action Task Force (FATF) and related Inter-Ministrial Coordination.

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.

21. The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

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 Indirect Taxes 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 (SAFEMA)
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)
16. GST Council
17. TPRU – Tax Policy Research Unit
18. GST Appellate Tribunal (to be constituted)
19. National Anti Profiteering Authority
20. Adjudicating Authority under PMLA

Functions of the various Divisions/ Organizations in the Department 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.

STATE TAXES: Administration of sales tax laws (validation) Act, 1956, Central State 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 Organizations. Administration of Narcotics Drugs and Psychotropic substances Act, 1985 (NDPS Act 1985) and NDPS Rules.

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 & CBIC. Deals with expenditure and financial proposals. Prepare expenditure budget for grants relating to Department of Revenue, Direct Taxes & Indirect Taxes.

CENTRAL BOARD OF INDIRECT TAXES 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 UNDER SAFEM (FOP) A AND NDPS ACT: 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.

SETTLEMENT COMMISSION (CUSTOMS AND CENTRAL EXCISE): 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 - INDIA: 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.

NATIONAL INSTITUTE OF PUBLIC FINANCE AND POLICY (NIPFP) : A premier Research Organisation, which provides research advisory and capacity building support on fiscal policy and inter-governmental finance at International and National level.

ADJUDICATING AUTHORITY UNDER PREVENTION OF MONEY LAUNDERING ACT, 2002 (PMLA)

APPELLATE TRIBUNAL UNDER PREVENTION OF MONEY LAUNDERING ACT, 2002 (PMLA)

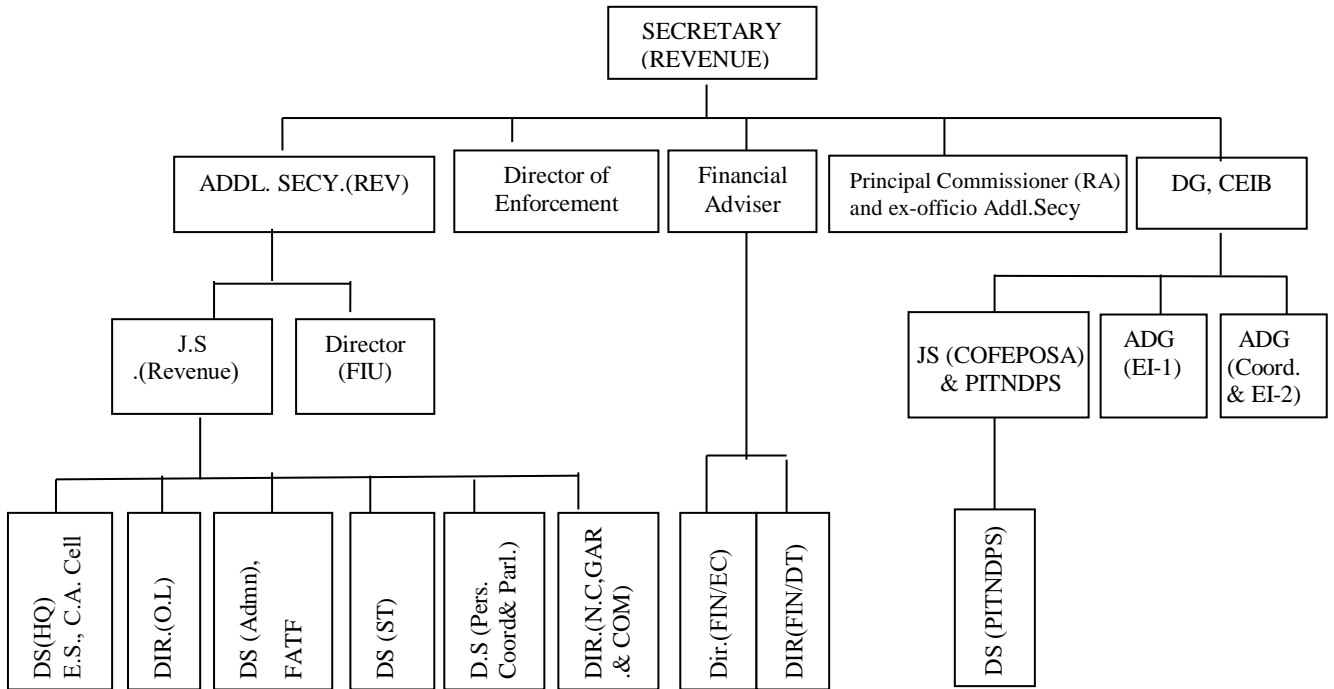
**FINANCE MINISTER
MINISTER OF STATE (FINANCE)
SECRETARY (REVENUE)**

Chairman (CBDT)	Chairman (CBIC)	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"> 1. Chief Commissioner of Income Tax 2. Director General of Income Tax (Inv.) 3. Director General of Income Tax (Admn.) 4. Director General of Income Tax (Exmp.) 5. Director General of Income Tax (Training) 6. Additional Director General of Income Tax (Trgs) 7. Commissioner of Income Tax 8. Commissioner of Income Tax(Appeals) 9. Members Appropriate Authority 10. Directorate of Income Tax(IT) 11. Directorate of Income Tax(Audit) 12. Directorate of Income Tax (Recovery) 13. Directorate of Income Tax (Inv.) 14. Directorate of Income Tax (RSP&PR) 15. Directorate of Income Tax (Vig). 16. Directorate of Income Tax (Systems) 17. Directorate of Income Tax (Spl. Inv.) 18. Directorate of Income Tax (Exemption) 19. Directorate of Income Tax (O&MS) 20. Principal Chief Controller of Accounts. 	<p>Administration of all indirect taxes enactments and rules made thereunder. Entrusted with matters relating to Anti-Smuggling. For the performance of its administrative & Executive functions the Board is assisted by the following attached and subordinate offices: -</p> <ol style="list-style-type: none"> 1. Chief Commissioner of Customs 2. Chief Commissioner of Central Excise 3. Chief Commissioner of Customs & Central Excise 4. Commissioner of Central Excise 5. Commissioner of Central Excise (Judicial) 6. Commissioner of Customs 7. Commissioner of Customs (Judicial) 8. Commissioner of Customs (Preventive) 9. Commissioner of Customs & Central Excise 10. Commissioner of Customs & Central Excise (Appeals) 11. Directorate of Inspection: - <ol style="list-style-type: none"> i) Directorate General ii) Directors 12. Directorate of Revenue Intelligence: <ol style="list-style-type: none"> i) Directorate General ii) Directors 13. Directorate General of Central Excise Intelligence: <ol style="list-style-type: none"> i) Directorate General ii) Directors 14. National Academy of Customs, Excise & Narcotics: <ol style="list-style-type: none"> i) Directorate General ii) Directors 15. Directorate of Logistics – Director 16. Directorate of O&M Services - Director 17. Directorate of Data Management. - Director 18. Directorate of Publicity & Public Relations. - Directors 19. Directorate of Systems: Director. 20. Directorate of Valuation: Director 21. Custom, Excise & Service Tax Appellate Tribunal <ol style="list-style-type: none"> i) Chief Departmental Representatives ii) Joint Chief Departmental Representatives. 22. Directorate of Vigilance, Commissioner (Vig.) 23. Commissioner (TRU). 24. Commissioner(Review) 25. Chief Chemist, Central Revenue Control Laboratory. 26. Principal Chief Controller of Accounts. 	<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, ED,VAT, Economic Security, Opium Wing and the implementation of Official Language Act and the Rules framed thereunder. The Department of Revenue (Main) has under its aegis the following bodies / organizations :-</p> <ol style="list-style-type: none"> 1. Settlement Commission (IT&WT) 2. Customs & Central Excise Settlement Commission 3. Offices of five Competent Authorities [SAFEM (FOP) Act, 1976 & NDPS Act, 1985] 4. Appellate Tribunal for Forfeited Property 5. Customs, Excise & Service Tax Appellate Tribunal (CESTAT) 6. Enforcement Directorate 7. Authority for Advance Ruling (IT) 8. Authority for Advance Ruling (Customs & Central Excise) 9. Finance Intelligence Unit (India) 10. National Institute of Public Finance & Policy (NIPFP) 11. Adjudicating authority under Prevention of Money Laundering Act, 2002 (PMLA) 12. Appellate Tribunal under Prevention of Money Laundering Act, 2002 (PMLA)

DG (CEIB)	F.A	Principal Commissioner (RA) and ex-officio Addl. Secy.	Narcotics Commissioner	Chief Controller of Opium & Alkaloid Factory
<p>Coordination & 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 & 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 & expenditure matters relating to the Department Including the CBEC, CBDT & 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 & 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>

Revenue Headquarters

ORGANISATION CHART OF DEPARTMENT OF REVENUE (HEADQUARTERS)



LEGEND	LEGEND	LEGEND
REV: Revenue	ADG : Addl. Director General	ST: State Taxes
HQ: Head Quarter	J.S. (COFEPOSA) & PITNDPS : 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
ADDL.SECY: Additional Secretary	R.A. : Revision Application.	D.S.: Deputy Secretary
DG, CEIB: Director General, Central Economic Intelligence Bureau.		NC & COM: Narcotic Control & Committee of Management
J.S. (Rev.): Joint Secretary (Revenue)		D.T. Direct Taxes
O.L.: Official Language		FIU : Finance Intelligence Unit - India
Coord.: Coordination		
E.S.: Economic Security		
C.A. Competent Authority Cell		
GAR General Admn.		

Department of Revenue
Wing-wise allocation of work

1. Joint Secretary (Revenue)

(a) Director (HQ)

Ad.I Section

List of Subjects:

1. Filling up of all posts of Under Secretary/Section Officer level in Department of Revenue including CEIB and their posting/transfer.
2. Filling up of ex-cadre/deputation posts of Under Secretary/Section Officer level and framing of recruitment rules thereof.
3. Furnishing of related information/reports etc.
4. Matters relating to SC/ST – Reports and returns.
5. New Group Insurance Scheme 1980, Repayment of Insurance money on death and accumulations in the saving fund on retirement.
6. Deputation/Delegation abroad of officers in the Revenue Headquarters including CBDT/CBEC.
7. Warrant of Precedence/sending list of officers of the Department for issue of invitation cards for Flag Hoisting Ceremony on 26th January/ 15 the August and also that for issuing invitation cards for Reception hosted by the President of India on 26th January/15 the August.
8. Furnishing of material to Parliament Section for incorporation in the Annual Report of the M/O Finance.
9. C.R. forms supply to all Gazetted Officers (Except PS/PPS).
10. Fixation of Pay and Grant of Increment, Deputation Duty Allowance, Special pay.
11. Grant of incentive for promoting small family.
12. Calculation of qualifying service and review of cases after completion of 30 years service.
13. Maintenance and updation of service records and issue of various kinds of certificate in this regard.
14. Change in HomeTown declaration
15. Preparation and Forwarding the list of all the Gazetted officers (except PS/PPS) who are due to retire within the next 24 - 30 months.
16. Grant of leave to all the Gazetted Officers (except PS/PPS) – Maintenance of EL/CL/HPL records in respect of all the Gazetted Officers (except PS/PPS).
17. Grant of LTC advance and entries in the service book regarding LTC claim in respect of all Gazetted Officers (except PS/PPS).
18. Grant of TA Advance to all Gazetted Officers (except PS/PPS).
19. Sanction for re-imbusement of Tuition fee to all Gazetted officers (except PS/PPS).
20. Vigilance cases of Group 'B' officers of the Department.
21. Intimation under CCS (Conduct) Rules, 1964 in respect of all Gazetted officers (except PS/PPS).
22. Intimation under AIS (Conduct) Rules 1968 in respect of all IAS officers working on the strength of Dept. of Revenue.
23. No objection certificate for personal foreign visit of all Gazetted officers (except PS/PPS).
24. No objection-cum-Identity certificate for issuance/ renewal of passport to all Gazetted officers (except PS/PPS).
25. Forwarding of applications for various posts in other Departments/Ministries/Organisations in respect of all Gazetted officers working on the strength of the Department (except PS/PPS).
26. Forwarding of applications of all officers borne on the strength of this department for the post of CVOs in various PSUs.
27. Grant of leave encashment at the time of availing LTC to all Gazetted officers (except PS/PPS).
28. Disciplinary cases of Under Secretaries and Section officers and equivalent posts.
29. Reward cases of IRS (C&CE)/(IT) officers and making necessary entries in their service book.
30. Various periodical reports/ returns to be sent to IWSU/ Coord Section of DoR and Cadre Section of Dept. of Expenditure.
31. Sending various information sought by CS Division of DoP&T from time to time in respect of CSS officers.

Ad. I (i) Section**List of Subjects:**

1. Filling up of all posts of Under Secretary/Section Officer level in Department of Revenue including CEIB and their posting/transfer.
2. Filling up of ex-cadre/deputation posts of Under Secretary/Section Officer level and framing of recruitment rules thereof.
3. Furnishing of related information/reports etc.
4. Matters relating to SC/ST – Reports and returns.
5. New Group Insurance Scheme 1980, Repayment of Insurance money on death and accumulations in the saving fund on retirement.
6. Deputation/Delegation abroad of officers in the Revenue Headquarters including CBDT/CBEC.
7. Warrant of Precedence/sending list of officers of the Department for issue of invitation cards for Flag Hoisting Ceremony on 26th January/ 15 the August and also that for issuing invitation cards for Reception hosted by the President of India on 26th January/15 the August.
8. Furnishing of material to Parliament Section for incorporation in the Annual Report of the M/O Finance.
9. C.R. forms supply to all Gazetted Officers (Except PS/PPS).
10. Fixation of Pay and Grant of Increment, Deputation Duty Allowance, Special pay.
11. Grant of incentive for promoting small family.
12. Calculation of qualifying service and review of cases after completion of 30 years service.
13. Maintenance and updation of service records and issue of various kinds of certificate in this regard.
14. Change in HomeTown declaration
15. Preparation and Forwarding the list of all the Gazetted officers (except PS/PPS) who are due to retire within the next 24 - 30 months.
16. Grant of leave to all the Gazetted Officers (except PS/PPS) – Maintenance of EL/CL/HPL records in respect of all the Gazetted Officers (except PS/PPS).
17. Grant of LTC advance and entries in the service book regarding LTC claim in respect of all Gazetted Officers (except PS/PPS).
18. Grant of TA Advance to all Gazetted Officers (except PS/PPS).
19. Sanction for re-imburement of Tuition fee to all Gazetted officers (except PS/PPS).
20. Vigilance cases of Group 'B' officers of the Department.
21. Intimation under CCS (Conduct) Rules, 1964 in respect of all Gazetted officers (except PS/PPS).
22. Intimation under AIS (Conduct) Rules 1968 in respect of all IAS officers working on the strength of Dept. of Revenue.
23. No objection certificate for personal foreign visit of all Gazetted officers (except PS/PPS).
24. No objection-cum-Identity certificate for issuance/ renewal of passport to all Gazetted officers (except PS/PPS).
25. Forwarding of applications for various posts in other Departments/Ministries/Organisations in respect of all Gazetted officers working on the strength of the Department (except PS/PPS).
26. Forwarding of applications of all officers borne on the strength of this department for the post of CVOs in various PSUs.
27. Grant of leave encashment at the time of availing LTC to all Gazetted officers (except PS/PPS).
28. Disciplinary cases of Under Secretaries and Section officers and equivalent posts.
29. Reward cases of IRS (C&CE)/(IT) officers and making necessary entries in their service book.
30. Various periodical reports/ returns to be sent to IWSU/ Coord. Section of DoR and Cadre Section of Dept. of Expenditure.
31. Sending various information sought by CS Division of DoP&T from time to time in respect of CSS officers.

Ad. (E.D.)**List of Subjects:**

The following matters in respect of Directorate of Enforcement.

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), Additional Director (Prosecution), Deputy Legal Adviser & Assistant Legal Adviser in ED.
12. Letter of requests under PMLA, 2002.

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:-

- i. Financial Intelligence Unit-India.
- ii. Adjudicating Authority under the Prevention of Money-laundering Act.
- iii. The Cell is handling the following matters of these organizations:-
 - iv. Creation/continuance of posts.
 - v. Framing/amendment of Recruitment Rules.
 - vi. Deputation of officers abroad.
 - vii. Matters relating to accommodation, telephones, provision of vehicles and other infrastructure.
 - viii. Financial sanctions on related issues.
 - ix. Parliament Questions.

(b) Deputy Secretary (Admn.)

AD.I (A) Section

List of Subjects:

1. All establishment matters pertaining to PPSs/ PSs/PAs/Stenographers Grade 'D' and Group 'C' Staff of the Department.
2. Court Cases pertaining to staff/ officers under administrative control of Ad.IA Section.
3. Matters relating to:
 - i. Children Educational Allowance to CSSS officers and MTS of the Department.
 - ii. Forwarding of Applications for outside jobs in respect of CSSS officers and MTS.
 - iii. Preparation of Panel of Invigilators /Invigilation duty.
 - iv. Training Programme 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 staff/officers under administrative control of Ad.IA Section engaged in Top Secret/ Secret work pertaining to Annual Budget.
- 12. Appointment of Security Officer/Assistant Security Officer
- 13. Matters regarding cases of loss of documents and fix responsibilities.
- 14. 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.
- 15. Forwarding of applications of officers for appointment as liaison officers for KailashMansarovarYatra to MEA.
- 16. Matters relating to Departmental Council of Ministry of Finance under JCM.
- 17. Matters relating to canteen/Tiffin Rooms.
- 18. Independence Day/Republic Day Celebrations - Issue of Invitation Cards.
- 19. Personnel and service matter of staff/ officers under the Administrative control of Ad.IA section.
- 20. Parliament Questions relating to the above subjects.

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 of staff under its control.
- 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 officials of the Department (except SCD, Peons, Stenos, P.P.Ss, S.Os and Assistant Directors (OL)).
- 10. All kinds of loans and advances like House Building Advance, Motor Car Advance, Motor Cycle/Scooter Advance, Computer Advance, Festival Advance etc.in respect of all officers and staff of Department of Revenue (HQ).
- 11. Matters relating to CGHS Scheme of all officers and staff of Department of Revenue (HQ), 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 of Gr.B (Non-Gazetted) and Gr.C posts including Ex-Cadre (except stenographers).

13. Vigilance cases of Gr.B (Non-Gazetted) and Gr.C posts including Ex-Cadre (except stenographers, MTS).
14. Maintenance of service records.
15. Forwarding the list of officers who are due to retire within the next 24-30 months.
16. Sanction of leave.
17. Forwarding of application for bi-monthly Typewriting Test.
18. Forwarding of application for Inter-departmental transfers.
19. Forwarding of application for outside jobs/deputation posts.
20. Forwarding of application for Departmental Examination.
21. Yearly, half- yearly, quarterly and monthly reports & returns.
22. Deputing Polling parties for Elections and Bye-elections.
23. Change of HomeTown declarations.
24. Calculation of qualifying service and review of cases after completion of 30 years of service.
25. Filling up of ex-cadre posts of Group B&C and establishment matters pertaining to them.
26. Parliament Questions relating to the above subjects.
27. Sanction of Tuition Fees of Gr.B (Non-Gazetted) and Gr.C posts including Ex-Cadre (except stenographers, MTS).
28. Formation of Screening Committee for ACP and grant of ACP of officials under administrative control of Ad.IB section.
29. Database updation of Assistants, UDCs, LDCs and Ex-Cadre and maintaining database updation of vigilance cases.
30. Preparation and maintenance of e-service books.
31. Administration of e-office of staff under the purview of Ad.IB Section.
32. Transfer/posting and administrative work relating to DEOs deployed in the Department on contractual basis.

Ad. IC(AAR) Section

List of Subjects:

1. All administrative matters concerning the following offices under the Department of Revenue:-
2. 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.
3. 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.
4. Authority for Advanced Rulings. All matters concerning the office except appointment of the Chairman and Members, which is handled by the Ad.I Section.
5. 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.

Ad.IC(CESTAT) Section

List of Subjects:

Administrative matters including selection and appointment to the post of Member (Judicial), Member (Technical) and President of CESTAT.

RTI Cell

List of Subjects:

1. Receipt of all RTI Applications alongwith the Indian Postal Order/ Demand Draft/ Cash as well as the Appeals concerning to the Department of Revenue.
2. Receipt of all transferred RTI applications from different Ministries/ Departments concerning to the subject of Department of Revenue.
3. To transfer RTI applications to different Ministries/ Departments as well as the field formations of CBIC/ CBDT (if the subject pertains to them).
4. To deposit the IPO's/DD's/Cash in cash Branch of Department of Revenue.

5. Coordination among the CPIO's of HQ/CBIC/CBDT for the RTI Applications.

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 Appellate Tribunal (under SAFEMA) except appointment of the Chairman and Members which is handled by Ad.I Section.
6. Parliament Questions regarding Competent Authorities and Appellate Tribunal (under SEFEMA).

(c) Deputy Secretary (Pers.)

I.W.S.U. Section

List of Subjects:

1. O & M Functions
2. 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.
3. 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.
4. Monthly statement of cases pending disposal for over a month.
5. Fortnightly statement of letters/communications received from Ministers/MPs/VIPs etc.
6. Manual of Office Procedure, amendments to, interpretation regarding.
7. Liaison with the Department of Administrative Reforms and Public Grievances in the matters of annual review of reports and returns.
8. Overseeing prompt compilation and manualization of administrative orders and instructions by the Sections concerned.
9. Overseeing implementation of SIU reports and liaison with Staff Inspection Unit.
10. Preparation of Organizational Chart of the Department and Preparation and issue of Induction Material periodically.
11. Computerization in the aforesaid areas.

Personnel Section (Hqrs.)

List of Subjects

1. Maintenance of APARs of Group "B" and Group "C"/officials under the Revenue (HQ)
2. Maintenance of APARs of Chief Commissioner and above level officers of Central Board of Direct Taxes (CBDT) and Central Board of Indirect Taxes and Customs (CBIC).
3. Maintenance of IPRs of Group 'B' and Group "C" officers / officials under Revenue (HQ).

4. Maintenance of IPRs of Chief Commissioner and above level Officers of Central Board of Direct Taxes (CBDT) and Central Board of Indirect Taxes and Customs (CBIC).
5. Forwarding IPRs of Group 'A' Officers under Revenue (HQ) to their respective Cadre Controlling Authorities.
6. Communication / Disclosure of APARs to the concerned officers / officials.
7. Dealing with Representations/ received, if any, against adverse remarks / grading in APARs.
8. Forwarding the APARs of Group 'A' Officers under Revenue (HQ) to their respective Cadre Controlling Authorities.
9. Furnishing of complete CR Dossiers/APARs to the various authorities requiring them for various administrative purposes.
10. Processing of proposals for Empanelment of Indian Revenue Service (IRS) Officers of CBDT and CBIC for the post of Additional Secretary and Secretary at the Centre in various Ministries / Departments.

Vigilance Cell (HQ)

List of Subjects

1. Examination / process of Vigilance complaints received against Group 'A' officers under Revenue (HQ) and attached / subordinate offices i.e. CESTAT, C&CE Settlement Commission, Income Tax Settlement Commission, ATRP, AAR and Competent Authority.
2. Processing of vigilance/Disciplinary cases relating to Group 'A' officers under Revenue (HQ) and attached / subordinate offices i.e. CESTAT, C&CE Settlement Commission, Income Tax Settlement Commission, ATRP, AAR and Competent Authority.
3. Submission of Annual Report of CVOs to CVC after compiling the inputs received from all concerned offices.
4. Dealing with work relating to Annual Sectoral Review Meeting of CVC with CVO.
5. Processing the requests for grant of Vigilance clearance in r/o all the Group 'A' officers under Revenue (HQ).
6. Processing of cases pending for sanction of prosecution in r/o Group 'A' Officers under Revenue HQ and furnishing updated status to DoPT & Cabinet Secretariat.
7. Monitoring of cases pending for sanction of prosecution relating to CBDT and CBIC.
8. Updating data on probity portal of DoPT in r/o Revenue (HQ).

Coordination Section

List of Subjects

1. Parliament Questions on Administrative matters requiring coordination among CBIC, CBDT & Hqs.
2. Assurances given by other Ministries/Departments on Administrative matters requiring coordination among CBIC, CBDT & Hqs.
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 Department.
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 and Annual RTI Statement.

Technical Coordination Section

List of Subjects:

1. All technical matters (including VIP references) involving coordination between CBDT and CBIC.
2. Parliament Questions involving coordination between CBDT and CBIC.
3. Cabinet Notes; CCEA's Notes; CoS Notes; CCA Note; MoUs; Draft Agreements, etc. involving coordination between CBDT & CBIC.
4. Matters related to Budget Announcement involving coordination between CBDT and CBIC.
5. Technical matters referred to Additional Secretary (Admn.) by Secretary Revenue for processing.
6. Convening and follow-up on the Co-ordination Meetings chaired by RS on tax issues involving direct and indirect tax.
7. Preparation of Monthly Report on significant events of the Department of Revenue.
8. Preparation of Monthly Cabinet Summary in respect of activities of the Department of Revenue.
9. Preparation of monthly report on important issues / developments of Department of Revenue to be uploaded on e-samiksha.

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 received 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 Dept of Economic Affairs.

(d) Director (NC)**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
4. Building Advance, Motor Cycle/ Scooter Advance, Festival Advance & Fan Advance etc
5. T.A. and LTC Bills and daily wages bills.
6. All Contingency bills.
7. Preparation of Budget Estimates and matter relating to reconciliation of Accounts. Replies to Audit objections concerned with Cash -Section.
8. 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).
9. Maintenance of Accounts of long term Advance/Loans to Gazetted and Non-Gazetted staff of the Department.
10. Parliament Questions relating to the above subjects.

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 Deptts 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.

R&I (D) Section**Lists of Subjects:**

1. Dispatch of:
 - a. Letters/Parcels-ordinary, registered/unregistered and speed post letters received from all officers / sections in this Department, by post.
 - b. Departmental dak /files to all Ministries/ Departments through dak messengers and through hand delivery locally.
 - c. 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;
 - (v) 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.

General Administration Section

List of Subjects:

1. Caretaking job of the Rooms occupied by the Department of Revenue in North Block, JeevanDeepBuilding and RFA Barracks, Church Road, HudcoVaishalaBuilding.
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 Ministry/ Department 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.
25. Coordination with the representatives of M/s BalmerLawrie and Co. Ltd. For settlement of bills etc.
26. Contacting M/s BalmerLawrie to quote competitive rates for tickets.

Computer 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.

N.C. I Section**List of Subjects:**

1. Framing of general Licensing Conditions and follow up action relating to opium poppy.
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/ Chief Controller of Factories.
7. Court cases of CBN in Supreme Court arising out of NDPS Act.
8. Representations from poppy cultivators.
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/ CCF 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. Administering and managing overall functioning of the departmental undertakings viz. Govt. opium & Alkaloid Works at Neemuch (M.P.) and Ghazipur (U.P.).
15. To execute decisions of COM work as a liaison office between CCF Organisation and the Ministry.
16. Follow up actions on the decisions taken by COM and dealing with various personnel and technical matters pertaining to the undertakings.
17. RTI Matters/ PMOPG portal / CPGRAM (except staff matter of CBN).
18. All miscellaneous matters relating to CBN/ CCF (except establishment and administrative matters of CBN).
19. Administration of National Fund for Control of Drug Abuse scheme and follow up action.

N.C. II Section**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.

Protocol Section

List of Subjects:

1. 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;
2. Receive and see-off important dignitaries, foreign delegations and VIPs visiting senior functionaries in Department of Revenue/Boards at North Block;

(e) Joint Director (OL)

Hindi-I Section

List of Subjects:

1. Translation work of the material for Public Accounts Committee, Consultative Committee and Agreements, and of the work received from the various sections of CBIC & CBDT located in JeevanDeepBuilding.

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 CBIC.
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.I.C.
4. Translation of Gazette Notifications, Explanatory Memoranda, Statutory Notifications, Standing orders, Circulars and Instructions issued by various sections under C.B.I.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 CBIC 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.

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.

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, Investment and Public Asset management & office of the Comptroller and Auditor General of India 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 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 Department 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 Department 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 Department 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 Department 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 Department 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.

(f) Deputy Secretary (ST)**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 61st 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 67th 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 (46th 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. VAT and CST Compensation.
26. Mission Mode Project for Computerization of Commercial Taxes Administrations (MMPCT).
27. NEVAT Project.
28. Project for computerization of HP and J&K.
29. Tax Information Exchange System (TINXSYS).
30. Upgradation of Institutes in National level institutes of Public Finance.
31. Stamps duty related issues.
32. Amendments related to CSTAA.
33. Goods and Services Tax (GST) related constitutional amendment.
34. Parliament Questions on the above subjects.
35. Issues related to Goods and Service Tax Network (GSTN).
36. IGST settlement.

37. GST Compensation to States Act, 2017.
38. GST compensation to States/UT's for loss of revenue due to implementation of GST.

INTEGRATED FINANCE UNIT

I.F.U. (Budget & Accounts)-DT

List of Subjects:

1. Scrutiny and sanction of all financial proposals beyond the delegated powers of Head of the Departments in respect of Direct Taxes Grant which *inter alia* includes all the Directorates of Income Tax viz. Directorate of Income Tax (Expenditure Budget), Directorate of Income Tax (HRD), Directorate of Income Tax (Systems), Directorate of Income Tax (Infrastructure), Directorate of Income Tax (PR, PP & OL), Directorate of Income Tax (TPS), Authority for Advance Ruling, Income Tax Settlement Commission etc.
2. Examination of Budget proposals related to Direct Taxes Grant received through Directorate of Income Tax (Expenditure Budget).
3. Monitor the progress in Expenditure vis-a-vis Sanctioned Grant of Direct Taxes by reviewing the Monthly Expenditure Plan/ Quarterly Expenditure Plan.
4. Examination of proposals related to Additional Requirements of funds, Supplementary Grant, Re-appropriation of funds and Surrender of Savings under Direct Taxes Grant proposed by Directorate of Income Tax (Expenditure Budget).
5. Distribution of funds related to Loans to Government Servants, etc. among the Grants of Direct Taxes, Indirect Taxes and Department of Revenue (Headquarter).
6. Follow up with the Department for settlement of Audit paras in reference to Expenditure matters of Direct Taxes and reports of PAC/Standing Committee.
7. Any other matter referred by concerned Administrative Wing of CBDT related to proposal received from field formation only viz. Medical cases, payment against court's order etc.
8. Miscellaneous matter related to Budgetary Grant of Direct Taxes In consultation with Directorate of Income Tax (Expenditure Budget).

I.F.U. (Budget & Accounts)-EC.I & 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 Budgetary matters including Appropriation Accounts, Audit & PAC matters, Standing Committee matters relating to Demand / Grant of Indirect Taxes.
3. All Proposals relating to Computerisation in Customs and Central Excise Department.
4. Loans and Advances to personnel of CBEC and Department of Revenue (Hqrs.).
5. Proposals of Goods and Service Tax organization's field formations (CBEC).
6. Proposals relating to hiring and procurement of vehicles.
7. Proposals relating to procurement of Scanners, vessels, X-ra Baggage Inspection systems and other anti-smuggling equipments.
8. Proposals relating to Customs Welfare Fund, Special Equipment Fund and 1% incremental Revenue Scheme.

INTERNAL FINANCE UNIT (IFU)-III

List of Subjects:

1. Financial and expenditure management in terms of budget formulation, allocation, expenditure monitoring, control, enforcing economy, scrutiny and sanction of expenditure proposals beyond the delegated powers of head of the Departments in respect of the grants pertaining to all offices under the Department of Revenue Secretariat, which *inter-alia* include Revenue headquarters, PAOs, Competent Authority & Administrator, SAFEMA and NDPS Act, Goods and Service Tax Council Secretariat, Central Board of Direct Taxes, Central Board of Excise & Customs, Income

Tax Overseas Units (ITOU), Office of Pr. CCA CBDT and Pr. CCA CBEC, Narcotics Control Division, Central Bureau of Narcotics, Chief Controller of Factories, Central Economic Intelligence Bureau, Financial Intelligence Unit (FIU-IND), Enforcement Directorate, Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Appellate Tribunal for Forfeited Property, Adjudicating Authority under Prevention of Money Laundering Act (PMLA).

2. Grants in Aid to National Committee for Promotion of Social & Economic Welfare and National Institute of Public Finance and Policy (NIPFP).
3. Proposal related to compensation to States and Union Territories for revenue loss due to introduction of CST, VAT and GST.
4. Implementation of Cash Management System as per Monthly Expenditure Plan (MEP) and Quarterly Expenditure Plan (QEP) and review of Monthly and Quarterly Expenditure vis-à-vis budgetary allocations under MEP/QEP and report to Revenue Secretary and Expenditure Secretary in compliance to the guidelines of the Department of Expenditure, for strict financial discipline.
5. It also follows up with Department/Boards for the settlement of audit objections, inspection reports, draft audit paras and reports of PAC/Standing Committee.
6. Review of Delegation of Financial Powers to the Head of the Departments.

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.

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.

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 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 multiAgencyCenter (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.
- (vii) Global Entry Program (GEP) : On behalf of Ministry of Finance, Bureau is the nodal agency for vetting of Global Entry Program (GEP) applications and providing clearance report to Ministry of External Affairs (MEA) accordingly.
- (viii) Report to Public Sector Banks : CEIB Provides report on credentials of prospective borrowers (for credit facility / loan amount more than Rs. 50 Crores) as and when requires received from Public Sector Banks (in terms of instructions issued by Department of Financial Services to Public Sector Banks).

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 9th July, 2003. The constitution was partially modified on 21st 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) Global Entry Program (GEP)
- (iii) Reports on prospective borrowers to Public Sector Banks.
- (iv) EIC Secretariat.
- (v) Collection of statistical data, research and analysis.
- (vi) News letter and Intelligence digest
- (vii) Annual Report
- (viii) Compendium of economic trends, offences and analysis.
- (ix) Compiling the list of cases referred to REICs and further progress and final outcome of these cases.
- (x) 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)

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 judgments 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.

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:

	Headquarters	Areas of Jurisdiction
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 the 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, Bhubaneshwar& Madurai.

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 intelligent 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 erstwhile 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 recommend cases for preventive detention 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 survey, search, 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 COMMISSION (IT/WT)

The Settlement Commission (IT/WT) was constituted in 1976 under section 245 B of Income-Tax Act, 1961 (Chapter XIX-A) and section 22B of the Wealth Tax Act, 1957. The Commission has its Principal Bench at New Delhi and three Additional Benches at Chennai, Kolkata and Mumbai. In December, 2011, two new Additional Benches at New Delhi and one new Additional Bench of Income Tax Settlement Commission at Mumbai was setup.

1. The Settlement Commission consists of one Chairman and two Members in the Principal Bench at New Delhi and one Vice Chairman and two Members in each of the Additional Benches.
2. The Settlement Commission is a statutory body and deals with the settlement applications filed by the assessee 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 pending before an Assessing 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.
3. 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 imposition of penalty under the Income Tax Act or 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 where the applicants make a full and true disclosure of their income or wealth and fulfill 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.
4. 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, on containing a full and true disclosure of his income/wealth which has not been disclosed before the Assessing Officer and 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.
5. 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 at the Branch 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 authorized officer.

6. APPELLATE TRIBUNAL (SAFEMA)

1. 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 incorporate 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 Competentfour 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 appellative 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, APFP, 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)

1. 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.

2. It has Principal Bench 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).

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 assesses 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:

10. FINANCIAL ACTION TASK FORCE

History/Background:

Financial Action Task force (FATF) is an independent inter-governmental body having 39 members (37 jurisdictions and 2 organization) established by its Member jurisdictions for effective implementation of legal, regulatory and operational measures for combating money laundering, terrorist financing, combating financing of proliferation of weapons of mass destruction in countries across the world.

FATF and India:

India became a member of FATF in 2010. India is also a member of two FATF Style Regional Bodies (FSRBs)- Asia Pacific Group (APG) and Eurasian Group of Combating Money

Laundering and Financing of Terrorism (EAG).

The core work of FATF is to conduct Mutual Evaluation of its Members and to guide and assist SRBs to conduct Mutual evaluation of their respective member jurisdictions.

India's last Mutual Evaluation was conducted in the year 2010 and the next Mutual Evaluation is scheduled to begin in the year 2020-21 based on the revised standards of FATF (40 recommendations and 11 Immediate Outcomes). The Mutual Evaluation is a very comprehensive and in tense exercise and evaluates the antimoney laundering and combating terror financing (AML/CFT) ability of a country's financial sector.

Function of FATF Cell:

1. Consequent to the decision taken by the Cabinet Secretariat, work relating to Financial Action Task Force (FATF) and the related Inter-Ministerial Coordination has been transferred from Department of Economic Affairs (DEA) to Department of Revenue (DOR) (vide GOI Gazette Notification dated 9th Nov, 2017).
2. FATF Cell was constituted in DoR in 2017 and currently has four OSDs, 1 Director and four ASOs working under the supervision of and reporting to Joint Secretary (Revenue).
3. Coordination of work related to FATF Secretariat is the main function of FATF Cell. As part of this, FATF Cell coordinated with agencies of India's ML/TF infrastructure namely ED, FIU-IND, RBI, SEBI, IRDAL, MHA, NIA, MEA etc.
4. The Cell receives, circulates and discusses various papers/proposals related to FATF, APG, EAG with all the concerned stakeholders within the country and comments of India are sent on these issues, keeping national interests in view.
5. The FATF Cell also nominates Indian delegates for foreign deputation concerning plenary/meetings namely plenaries and other important meetings of FATF, APG and EAG. Officers of the FATF Cell also participate in; these meetings and the delegation takes part in the multilateral discussions on various issues.
6. Currently, the FATF Cell is coordinating the work related to India's upcoming mutual evaluation. JS (Revenue) is the national coordinator and Director (FATF) is the Deputy national coordinator or the Mutual evaluation exercise.
7. An important part of FATF mutual evaluation is to conduct National Risk Assessment where risk of various sectors of the economy like banking, Insurance, Capital Markets, Designated Non-Financial Business and Profession sectors etc. are assessed periodically. FATF Cell, DoR functions as the coordinator for conducting India's ML/TF NRA.
8. An Inter-Ministerial Coordination Committee has been constituted under the Chairpersonship of Revenue Secretary under s.72A of PMLA with the mandate of macro-level policy decision making on AML/CFT matters, operational co-operation between the Government, law enforcement agencies, the financial Intelligence Unit-India and the regulators or supervisors, and supervision of National Risk Assessment (NRA).
9. An AML/CFT Joint Working Group has been created under the chairpersonship of Additional Secretary (revenue) for enhancing operational co-ordination among all stakeholders.

11. AUTHORITY FOR ADVANCE RULINGS (EXCISE & CUSTOMS)

1. 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 7th 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 29th 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.

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.

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 18th November, 2004. FIU-IND is the central national agency for receiving, processing, analyzing and disseminating information relating to suspect financial transactions. FIU-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 a multi-disciplinary unit for establishing links between suspicious or unusual financial transactions and underlying criminal activities so as to prevent and combat money laundering and related crimes.

14. NATIONAL INSTITUTE OF PUBLIC FINANCE & POLICY (NIPFP)

1. The National Institute of Public Finance & Policy (NIPFP) is a premier research organization conducting research advisory, training and capacity building programmes in the field of public economics and fiscal policy. Established in 1976 as an autonomous institution under the Society Registration Act, 1860, the institute has grown into an important think tank on public finance and fiscal policy. It has provided research advisory and capacity building support on fiscal policy and inter-governmental finance both at national and international levels.

2. The Governing Body is chaired by an Economist of Eminence. The Central Government is represented by the Finance Secretary & Revenue Secretary, Secretary (Economic Affairs) and Chief Economic Advisor of the Ministry of Finance. The Governing Body also includes a few distinguished economists and heads of specified sister research institutions. There is an Academic Committee to advise the Director.

15. CENTRAL BUREAU OF NARCOTICS

1. The use of opium for medical purposes in India can be traced back as far back as 1000 AD where it finds mention in ancient texts such as DhanwantriNighantu as a remedy for variety of ailments. In Emperor Akbar time (1543 to 1605) opium was cultivated extensively in the Malwa

(in MP) and Mewar (Rajasthan) regions. The opium poppy contains alkaloids such as morphine, codeine, thebaine, narcotine, papavarine which have analgesic, anti-tussive and anti-spasmodic properties.

2. During the British East India Company Rule, collection of revenue from opium was made part of fiscal policy and various Opium Agencies such as the Bengal, Banaras, Bihar, Malwa Agencies were formed over time. Prior to 1950, the administration of the Narcotics Laws, namely, the Opium Act of 1857 and 1878 and the Dangerous Drugs Act 1930 vested with the Provincial Government. The amalgamation of these agencies laid the foundation of the Opium Department in November, 1950 which is presently known as Central Bureau of Narcotics (CBN). The headquarters of Central Bureau of Narcotics was shifted from Shimla to Gwalior in 1960.
3. All the three enactments mentioned above were repealed by the Narcotics Drugs & Psychotropic Substances Act, 1985 (NDPS Act, 1985).

The responsibilities of CBN Cover:

- (i) Supervision over licit cultivation of opium poppy in India spread across 22 Districts 102 Tehsils/ Parganas in the States of Madhya Pradesh, Rajasthan and Uttar Pradesh.
 - (ii) Preventive and enforcement functions especially in the three poppy growing States.
 - (iii) Investigation of cases under the NDPS Act, 1985 and filing of complaint in the Court.
 - (iv) Action for tracing and freezing of illegally acquired property as per the provisions of Chapter V-A of the NDPS Act, 1985.
 - (v) Issue of licences for manufacture of synthetic narcotics drugs.
 - (vi) Issuance of Export Authorisations/ Import Certificate for export/ import of Narcotic Drugs and Psychotropic Substances.
 - (vii) Issuance of No Objection Certificate (NOC) for import/ export of a select number of Precursor Chemicals.
 - (viii) Import of Poppy Seeds are permitted only from Australia, Austria, France, China, Hungary, the Netherlands, Poland, Slovenia, Spain, Turkey and Czech Republic on production of an appropriate certificate from the Competent Authority of the exporting country that the opium have been grown licitly/ legally in that country. All import contracts for this item shall compulsory be registered with the Narcotics Commissioner, Gwalior prior to import.
4. India is a signatory to the UN Convention on Narcotics Drugs 1961, UN Convention on Psychotropic Substances 1971 and UN Convention against the Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 which obligates member countries to monitor the implementation of the United Nations drug control conventions. CBN interacts with the International Narcotics Control Board, Vienna and the Competent Authorities of other countries to verify genuineness of the transaction prior to authorizing the shipments.

[For further details Website (www.cbn.nic.in) of the Organisation can be accessed]

GOVERNMENT OIPUM & ALKALOID FACTORIES (Chief Controller of Factories)

The Organization : The Head of the Organisation is the Chief Controller of factories with its offices at New Delhi. The Chief Controller exercises supervisions and control over the two factories located at Ghazipur and Neemuch. The Opium Factories undertake the work of receipt of opium from the fields, its storage and processing for exports. The Alkaloid Works are engaged in processing raw opium into alkaloids of pharmacopoeial grades. The overall supervision of the organization is vested with the Committee of Management under the Chairmanship of the Additional Secretary (Revenue), Ministry of Finance, Department of Revenue.

- (i) Supply of opium as a narcotics raw material to the domestic as well as the international market and to maintain buffer stock so as to cater to any global exigency.
- (ii) Supply of narcotic alkaloids to pharmaceutical companies for production of analgesics and other related drugs.
- (iii) Import of narcotics drugs as per requirement of the domestic market.
- (iv) Supply of opium to the State Excise Authorities for de-addiction.
- (v) Supply of opium and narcotics alkaloids to Training & research Institutes.

Mission & Vision : The mission of the organization can be broadly summarized as under :-

- (i) To act as a reliable supply of narcotics raw material to the domestics as well as the international market and to maintain buffer stock so as to cater to any global.
- (ii) To provide opium to State Excise authorities for de-addiction.
- (iii) To provide opium and various opium based alkaloids to training and research Institute.
- (iv) To maintain and enhance export market for narcotics raw materials.
- (v) To enhance the efficiency of production of alkaloids in the country by in house R&D and other developments.
- (vi) To carry out R&D in the field of opium based alkaloids.
- (vii) To lead the country to greater self-reliance on narcotics raw materials.

GOVERNMENT OPIUM & ALKALOID WORKS, GHAZIPUR, UTTAR PRADESH

The first recorded instance of cultivation of poppy in India in the 15th Century mentions Cambay and Malwa as the places where it was grown. During the days of the Mughal Empire, poppy was extensively grown and it became an important article of trade with China and other Eastern countries. During the later part of the 16th Century, opium was made State monopoly. However, during the twilight years of the Mughal Empire, the State lost its hold on the monopoly, and control over the production and sale of opium was appropriated by a ring of merchants in Patna. In 1757, the monopoly of the cultivation of poppy passed into the hands of the east India Company who had by that time assumed the responsibility for the collection of revenue in Bengal and Bihar. In 1973, the then Governor General, Lord Warren Hastings brought the entire opium trade under the control of the Government.

Although some changes have taken place over the year in the methods of the control of production, distribution, sale and possession of opium, the monopoly remained solely in the hands of the Government under the East India Company and afterwards under the British rule, unrestricted cultivation of the poppy and the production of opium were prohibited. The present structure of licit poppy cultivation and production of opium in India under a regular system of control thus dates back to the beginning of the nineteenth century. Processing of opium in India began with the setting up of the opium factory in 1820 in Ghazipur (U.P.), a town of Eastern UP located on the banks of the river Ganga. Later an alkaloid plant was set up at Ghazipur in 1943 during the period of World War II. The opium and alkaloid plants are spread over an area of about 43 acres.

GOVERNMENT OPIUM & ALKALOID WORKS, NEEMUCH, MADHYA PRADESH

The second plant for processing opium and manufacture of alkaloids located in Neemuch district of Madhya Pradesh, which is approximately 5 Kms. from the eastern border of Rajasthan. It also comprises two separate units namely, the Opium factory and Alkaloid Works. The Neemuch Opium Factory has been in operation since 1st April, 1935. Initially, there was another Opium Factory at Mandsaur but the same was closed down in the year, 1969. The Alkaloid works was inaugurated on 6th October, 1976. The campus has an area of 57,000 Sq. Mtrs.

{For further details Website (www.goaf.gov.in) of the organization can be accessed}