

CENTRAL BOARD OF DIRECT TAXES

Allocation of work

I. Cases or classes of cases, which shall be considered jointly by the Board.

1. Policy regarding discharge of statutory functions of the Board and of the Union Govt. under the various laws relating to direct taxes.
2. General Policy relating to: -
 - a. Organisation of the set-up and structure of Income-tax Department.
 - b. Methods and procedures of work of the Board.
 - c. Measures for disposal of assessments, collection of taxes, prevention and detection of tax evasion and tax avoidance.
 - d. Recruitment, training and all other matters relating to service conditions and career prospects of the personnel of the Income-tax Department.
3. Laying down of targets and fixing of priorities for disposal of assessments and collection of taxes and other related matters.
4. Write off of tax demands exceeding Rs.25 lakhs in each case.
5. Policy regarding grant of rewards and appreciation certificates.
6. Any other matter, which the Chairman or any Member of the Board, with the approval of the Chairman, may refer for joint consideration of the Board.

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

1. Administrative planning.
2. Transfers and postings of officers in the cadre of Chief Commissioner of Income-Tax and Commissioner of Income-tax.
3. All matters relating to foreign training.
4. Work relating to Grievance Cell and Inspection Division.
5. All matters relating to tax planning and legislation relating to direct taxes referred to Chairman by Member (Legislation).
6. All matters relating to Central and Regional Direct Taxes Advisory Committees and Consultative Committee of the Parliament.
7. Any other matter which the Chairman or any other Member of the Board may consider necessary to be referred to the Chairman.
8. Coordination and overall supervision of Board's work.

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

1. All matters relating to Income-tax Act, Super Profit-tax Act, Companies profit (Sur-tax) Act, and Hotel Receipts Tax Act, except matters which have been specifically allotted to the Chairman or to any other Member.
2. All matters relating to Interest Tax Act, 1974, Compulsory Deposit Act, 1974.
3. All matters relating to Revenue budget including assigning of Revenue Budgetary targets amongst Chief Commissioners of Income –tax throughout the country.
4. Recovery of taxes (chapter XVII of Income Tax), sections 179/281,3818,289, second Schedule and Third Schedule of the Income-tax Act,1961.
5. Supervision and control over the work of Pr. CCIT (Exemptions) and all policy matters related to Exemption (Section 10,11, 12 and 13).

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

1. All work connected with the reports of various commissions and committees relating to Direct Taxes Administration.
2. All matters of tax policy and legislation relating to direct taxes and the Benami Transaction (Prohibition) Act, 1988 and /or the Prohibition of Benami Transactions Act, 1988.
3. Monitoring of tax avoidance devices suggesting legislative remedial action.

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

1. All matters relating to taxpayer services.
2. All matters concerning Wealth-tax Act, Expenditure-tax Act, Estate Duty Act and Gift tax, excluding those relating to prevention and detection of tax avoidance.
3. All matters falling under Chapter XXA and XXC of the Income-tax Act, 1961.
4. General coordination of the work in the Board.
5. Supervision and control over the work of Chief Commissioners of Income-tax situated in Eastern Zone- Bihar, Orissa, North East, Jharkhand, West Bengal.
6. Work relating to Pr.DGIT (Admn.), Pr. DGIT (Systems) and DGIT (Risk Assessment).
7. Supervision and control over the work of Chief Engineers (Valuation Cell).
8. All matters relating to widening of tax base.

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

1. All Administrative matters relating to Income-tax establishments . Transfers and posting at the level of Assistant/Deputy Commissioners, Joint/Addl. Commissioners, Commissioner & Chief Commissioners will be routed through Member (Admn.) and shall be made with approval of the Competent Authority as per Transfer and Posting guidelines, 2010.
2. All matters relating to deputation of officers to the Department to ex-cadre posts.
3. All matters relating to training except foreign training.
4. All matters relating to expenditure budget.
5. All matters relating to implementation of official language policy.
6. Office equipment.
7. Office and residential accommodation for the Income-tax Department.
8. Supervision and control over the work of Pr. DGIT (HRD), Pr.DGIT (Trg.) Pr. DGIT (Vig.)
9. Vigilance, Disciplinary proceedings and complaints against all officers and members of staff (both gazetted and non-gazetted)

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

1. Technical and administrative matters relating to prevention and detection of tax evasion particularly those falling under Chapter XIIB in so far as they are relevant to the functioning of Directors General of Income-tax (Inv.) and Chief Commissioners of Income-tax (Central), all matters falling under Chapter XIII C, Chapter XIX A, Chapter XXB, Chapter XXI, Chapter XXII, Sections 285 B, 287, 291, 292 and 292 A of Chapter XXIII of the Income-tax Act, 1961 and corresponding provision of other Direct Tax Acts.
2. Processing of complaints regarding evasion of tax.
3. All matters relating to administrative approval for filing, dropping or withdrawing of prosecution cases in respect of offences mentioned in Chapter XXII of the Income-tax Act and corresponding provisions in other Acts relating to Direct Taxes.
4. All technical and administrative matters relating to provisions of sections 147 to 153 (both inclusive) of the Income-tax Act, 1961.
5. Searches, seizures and reward to informants.
6. Survey.
7. Voluntary disclosures.
8. Matters relating to the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976.
9. Work connected with High Denomination Bank Notes (Demonetizations) Act, 1978.
10. Supervision and control over the work of DGIT (Investigation), all Chief Commissioners of Income Tax (Central) and DGIT (I&CI)
11. All matters relating to Black money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015
12. All matters and cases or classes of cases relating to the Benami Transactions (Prohibition) Act, 1988 and /or the Prohibition of Benami Property Transactions Act, 1988, other than those considered by Member (Legislation), CBDT and by Member (A&J), CBDT.
13. Verification of Global Entry Program (GEP) applications.

VIII. Cases or classes of cases, which shall be considered by Member (Audit & Judicial):

1. All judicial matters under Chapter XX and section 288 of the Income-tax Act, 1961.
2. All matters relating to writ and appeals to the High Courts and Supreme Court and all matters relating to civil suits under the code of Civil Procedure, 1908.
3. Matters relating to appointment of Standing Counsels, Prosecution Counsels and Special Councils for the Income tax Department before the High Courts and Supreme Court.
4. All matters relating to Audit & Public Accounts Committee.
5. All matters falling u/s. 72A and 80-O of the IT Act, 1961.
6. Supervision and control over the work of PR.DGIT (L&R) and Pr.DGIT (logistics.)
7. All matters and cases or classes of cases relating to the Audit & Public Account Committee, Court Cases before High Courts and Supreme Court and appointment of counsels in respect of the Benami Transactions (Prohibition) Act, 1988 and/or the Prohibition of Benami Property Transactions Act, 1988.

B. CENTRAL BOARD OF DIRECT TAXES**Work allocation among Commissioners of Income-Tax, C.B.D.T****1. CIT (Audit & Judicial)**

1. All files related to Audit & Judicial
2. Chairman of the Circular group

2. CIT (Coordination& Systems)

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

3.CIT (ITA)

1. All Sections working under Member (IT & R) will report through CIT (ITA) will perform the works as assigned by Member (IT & R).
2. Complaints, Representations relating to above.
3. Zonal work pertaining to collection of revenue, coordination with Chief Commissioners of the Zone, and developing strategy for Revenue enhancement of the Zone.
4. Parliament questions and matters relating to PAC and Consultative and Advisory Committees of Parliament relating to above.

4. CIT (Inv.)

1. All sections working under Member (Inv.) will report through CIT(Inv.).
2. All tax evasion complaints including those received from M.Ps. and others.
3. Inter-departmental coordination relating to investigation and enforcement agencies.

4. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to above.
5. All matters relating to search and seizure including statistics and cases relating to Sections 132, 132A and 132B of the Income tax Act , Survey operations and CIB work.
6. Monitoring the review of the work of the Directorate of Investigation under the Directors General of Income tax (investigation).
7. Co-ordination with other enforcement Agencies.
8. All mater and cases or classes of cases relating the Benami Transactions (Prohibition) Act, 1988 and/or the Prohibition of Benami Property Transaction Act, 1988, other than those considered by Member(Legislation)., CBDT and by the Member (A&J), CBDT.

5.CIT (IT&CT)

1. All Sections working under Member (TPS & Systems) will report through CIT (IT &CT).
2. Work connected with constitutional and meetings of the Central Direct Taxes Advisory Committee and the Regional Direct Taxes Advisory Committee.
3. Work connected with the meeting of Parliamentary Standing and Consultative Committee.
4. All complaints/representations, Parliament Questions, Consultative and Advisory Committee work relating to the above.
5. Zonal work of Member (TPS & Systems).
6. Matters relating to interpretation of Right to Information Act and its implementation in CBDT.

6.CIT (Vig.)

1. All files dealt with by Director (V&L) shall be submitted to the Member (Admn.) through Commissioner (Vig.), CBDT.
2. CIT (Vig.) shall assist Member (Admn.) in work relating to
 - i. Vigilance and disciplinary proceedings Complaints against all Group A Officers.
 - ii. Zonal matters falling under Member (Admn.)
 - iii. Any other work assigned by member (Admn.)
3. Monitoring and review of work of Pr.CCsIT and zone assigned to Member (Admn.)
4. References from the Member of Parliament/VIPs/Ministries and Parliament Question pertaining to the above subject.
5. Nodal Authority for Training Matters (NADT)

7. CIT (Media & Technical Policy)

There is a Media Cell in Central Board of Direct Taxes (CBDT) which is headed by an officer of the level of Commissioner of Income Tax who is designated as the Media Coordinator for CBDT. The Media Coordinator also functions as the Official Spokesperson for CBDT and reports directly to Chairman/ Chairperson, CBDT.

Function of Media Cell

1. The Media Cell handles all matters including dealing with the media on issues pertaining to CBDT (print, election and digital etc.)
1. It is the nodal point for dissemination of information, relating to Direct Taxes and, of public value to the media.
3. It is seek information from the divisions/desks in CBDT, attached offices and field formations of CBDT for responding to queries raised in the media.
4. It act as office of the Spokesperson, CBDT, and organize press conferences/briefings of senior functionary of CBDT, besides maintaining record of the same.

5. It closely coordinates with the Media Coordinator of Finance Ministry.
6. It conveys the factual/official position on action taken by the Department against individuals/institutions reported in the media.
7. It gives periodical feedback about the public opinion expressed through the media.
8. It acts as resource center for keeping record of information, both paper and electronic, appearing in the media.
9. It looks after the work of social media, at present, through the Twitter account of the Department, maintained and operated by the medial cell. Dissemination of information relating to Direct Taxes is being done regularly through the Twitter handle @IncomeTaxIndia. The media cell also responds to Tweets including grievances received from the public as part of Response |Management and Online Reputation Management of CBDT/ITD
10. Handles any other work assigned by Chairman, CBDT and other higher authorities.

Wing-wise allocation of work

1. Joint Secretary (Admn.)

a. Deputy Secretary (Ad-VI)

Ad.VI Section

List of the Subjects:

The following matters relating to IRS officers only of the Income Tax Department

Pay - Next Below Rule.
 Technical Resignation
 DPCs for promotion to the grade of JCIT, CIT, PCIT, CCIT and Pr.CCIT.
 Transfers / Postings of IRS officers.
 Recruitment (Group 'A' of IRS)
 Promotion to the grade of Assistant Commissioner of Income- Tax (ACIT).
 All India Inter-se-seniority of ITOs and Inter charge transfer of ITOs.
 Parliament Questions pertaining to the subjects dealt with in the Ad.VI Section.
 Report and Returns pertaining to the subjects dealt with in the Ad.VI Section.

Ad.VI(A) Section

List of Subjects:

Following matters relating to the Gazetted officers of Income-Tax Department :

1. Payment of Interest on delayed pensionary benefits for the cases dealt in Ad.VI(A) Section
2. CCS (Conduct) Rules, 1964
3. Medical Attendance Rules.
4. House Building Advance, Car Advance, GPF Advance, part and final withdrawal.
5. Leave matters in respect of the cases where powers have not been delegated to CCIT /DGIT.
6. Leave encashment on LTC/Retirement.
7. Permission to Non-Entitled Officers to travel by Air.
8. Change of Home Town/ Name /Surname/Date of Birth.
9. Voluntary Retirement of Officers/Resignation (other than Technical resignation).
10. Permission for commercial employment after retirement as per DOP&T instruction/setting up
11. Comments on the Court cases in respect of above items of work.
12. Counting of Past service & Pay protection.
13. Permission for relaxation to travel by Private Airlines other than Air India.

14. Parliament Questions on the above items of work.
15. RTI matters on the above subject.
16. Fees/Honorarium/HRA/CCA.
17. Report & Returns

Personnel Section (DT)

List of Subjects:

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

b. Deputy Secretary (Ad.VII&IX)

Ad.VII Section

List of Subjects:

1. All general organizational administrative matters relating to Attached and subordinate offices under the CBDT.
2. Representations against supersession in promotion to non-gazetted posts.
3. Non or delayed confirmation/promotion - Representation thereof.
4. All matters relating to reservation for SC/ST in services in the attached and subordinate offices under the CBDT.
5. All matters relating to seniority of Group 'C' and '8' non-gazetted Staff.
6. Processing of proposals for de-reservation of posts and preparation of various statistical return relating to reservation.
7. Appointment on compassionate grounds of dependents of deceased Govt. servants - Processing of proposals.
8. Representations against adverse remarks in confidential reports - Review and revision of CR forms.
9. Withdrawal of resignation and reinstatement in service.
10. Matters relating to granting financial assistance to Canteens and Recreation Clubs.
11. CCS(Conduct) Rules - administration of pertaining to Non-gazetted staff.
12. Processing of representations from Unions/Associations of Income-taxemployees in service matters concerning Ad.VII Section - Preparation of monthly reports to the Board regarding important matter.
13. Compilation of various statements/returns regarding reservation for SC/STs in offices under CBDT.
14. Preparation of various reports and returns relating to staffing strength for group '8' &'C' non-gazetted staff, recruitment on non-Indians as sportsmen etc.
15. Reservation/absorption etc. for physically handicapped persons and ex-servicemen.
16. Parliament Question relating to the above items of work.

a. Deputy Secretary (Ad.VII&IX)

Ad.VIII(DT) Section

1. Insurance of Section order in the capacity of Sanction Communication Authority in respect of various Infrastructure Projects

Ad.IX Section

List of Subjects:

1. Advances - G.P.F Advance, House Building Advance, Flood Advance etc.

2. Leave, Holidays and leave salary, etc.
3. Condonation of break in service.
4. Fixation of pay of re-employed pensioners and ex-combatant clerks.
5. Allowances:- (HRA, DA, LTC, Children Education Allowance, Washing Allowance, Conveyance Allowance etc.)
6. Waiving of recovery of over payments.
7. Associations and Unions (Recognition and other matters).
8. Pension and Gratuity, etc. - Matter regarding.
9. Counting of previous military and civil service for pension, leave etc.
10. Arrear Claims of pay, allowances etc.
11. Medical Charges - Re-imbursment and investigation of arrears claim etc.
12. Departmental Council of the Ministry of Finance - Quarterly meetings - follow up action - Committee meetings of the Departmental council.
13. Suggestion Scheme-matter regarding.
14. Delegation of Financial Power Rules.
15. Central Govt. Employees Insurance Scheme /Linked Insurance Scheme.
16. Miscellaneous references.
17. Parliament Questions pertaining to the above subjects.
18. Reference from MPs / Ministers / PMO / President Sectt. Pertaining to above subjects.

Tax Policy and Legislation Section

2. Joint Secretary (TPL)

- a. Director(TPL-I)
- b. Director(TPL-II)

3. Joint Secretary (TPL)

- a. Director(TPL-III)
- b. Director(TPL-IV)

TPL Section-I

List of Subjects:

1. Incomes which do not form part of total income (Chapter III)
2. Taxation of non-residents and NRIs
3. Double taxation relief
4. Special provisions relating to avoidance of tax (Chapter X)
5. General Anti Avoidance Rule (Chapter XA)
6. Determination of tax in certain special cases (Chapter XII)
7. Special provisions relating to certain incomes of non-residents (Chapter XIIA)
8. Special provision relating to tax on distributed profits of domestic companies (Chapter XIID)
9. Special Provisions relating to tax on distributed income tax of domestic company for buy-back of shares (Chapter XIIDA)
10. Special provisions relating to tax on distributed income (Chapter XIIE)
11. Special provisions relating to tax on distribution income by securitization trusts (Chapter XIIEA)
12. Special provisions relating to business trust (Chapter XIIFA)

TPL-II

1. Income from Salaries
2. Capital gains
3. Income from other sources
4. Deductions to be made in computing total income (Chapter VIA)
5. Rebates and reliefs (Chapter VIII)
6. Incentives in relation to SEZ/STP etc.
7. Special provisions relating to certain companies (Chapter XIIB)
8. Special provisions relating to certain limited liability partnerships (Chapter XIIBA)
9. Special provisions relating to conversion of India branch of a foreign bank into a subsidiary company (Chapter XIIBB)
10. Special provisions relating to tax on income received from venture capital funds (Chapter XIIF)
11. All legislative matters relating to the Benami Transactions (Prohibition) Act, 1988 and/or the Prohibition of Benami Property Transactions Act, 1988.
12. Proposals for new tax concessions
13. All other subject which are not specifically allotted to any other directors in the TPL division.

TPL.III

1. Profits and gains of business or profession
2. Aggregation of income and set off or carry forward of loss (Chapter VI)
3. Tonnage Tax (Chapter XII-G)
4. Special provisions applicable to firms (Chapter XVI)
5. Deduction & Collection of Tax at Source (Chapter XVII(B) & (BB))
6. All legislative matters relating to Wealth Tax Act, 1957

TPL.IV

1. Income from House Property
2. Income tax Authorities (Chapter XIII)
3. Procedure for assessment (Chapter XIV)
4. Liability in special cases (Chapter XV)
5. Refunds (Chapter XIX)
6. Settlement of cases (Chapter XIXA)
7. Advance rulings (Chapter XIXB)
8. Appeals & revision (Chapter XX)
9. Penalties and Prosecutions (Chapter XXI and XXII)
10. Miscellaneous (Chapter XXIII)
11. All legislative matters relating to Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

4. Joint Secretary (FT&TR-I& II)

a. Director (FT&TR-I)

Foreign Tax & Tax Research Division

The work distribution in the Foreign Tax and Tax Research as revised by CBDT on 6.12.2013 is as under:

FT&TR-I**List of Subjects:**

1. Providing inputs on policy issues relating to International Taxation, Transfer pricing, Advance Pricing Agreements, International tax Evasion and Avoidance and Exchange of Information in the work area related to .IS (FT&TR-I), in consultation with JS (FT&TR-II).
2. All matter relating to Double Taxation Avoidance Agreements (DTAA) and Agreements for the Exchange of information and Assistance in Collection of Taxes (AEI & ACT) with countries/jurisdictions in the following geographical regions:
 - a. North America including Carribbean Islands and
 - b. Europe
3. All matters relating to Exchange of Information in respect of countries/jurisdictions in geographical region referred to in 2 above.
4. All matters relating to Inter-Government Agreement (IGA) with the USA under Foreign Account Tax Compliance Act (FATCA), Automatic Exchange of Information (AEOI) under the Common Reporting Standards (CRS) (including at the Global on Transparency and Exchange of Information for Tax Purpose), Country-by-Country Reporting and the Common Transmission System (CTS).
5. All matters relating to Mutual Agreement Procedure (MAP) and Bilateral Advance Pricing Agreements (APA) in respect of countries in geographical region referred to in 2 above.
6. All matters related to Unilateral APAs with names starting with alphabets 'A' to 'K' or starting with non-alphabets.
7. All taxation matters related to G20 and European Union.
8. All matters related to BEPS Inclusive Framework.
9. Coordination with OECD in work related to BEPS, including in Committee on Fiscal Affairs (CFA) and Working Parties 1, 6, 10 and 11; in relation to Forum on Tax Administration including FTA MAP forum; Global Forum on Tax Treaties and Transfer Pricing.
10. All matters relating to Central Direct Tax Advisory Committee and Tax Administrative Reforms Committee.
11. All matters relating to sections 94A, 95, 115A, 115AB, 115AC, 115BBA, 195, 230 and Chapter XIIA of the Income Tax Act, 1961.
12. All matters related to the Joint International Task Force on Shared Intelligence and Collaboration (JITSIC).
13. Any other matters relating to foreign tax that may be assigned by Member, CBDT [in charge FT&TR division].

Under Secretary [FT&TR-I(1)]	Under Secretary [FT&TR-I(2)]	DCIT (OSD)(FT&TR)
i) All matter relating to Double Taxation Avoidance Agreements (DTAAs) and Agreements for the Exchange of information and Assistance in Collection of Taxes (AEI and ACT) with countries North America (including Caribbean Islands) and those countries in Europe whose name starts with letters A to L and Ex-Soviet Central Asian Republics;	i) All matter relating to Double Taxation Avoidance Agreements (DTAAs) and Agreements for the Exchange of information and Assistance in Collection of Taxes (AEI and ACT) with countries in Europe whose name starts with letters M to Z for the Exchange of Information and Assistance in Collection of Taxes (AEI and ACT);	i) USA MAP cases; ii) Cairn Arbitration case; iii) Providing guidance to Under Secretary [FT&TR-I(2)] in Vedanta Arbitration case.
ii) All matters relating to Mutual Agreement Procedure except those relating to Transfer pricing issues in respect of countries in Europe whose name starts with letters M to Z;	ii) All matters relating to Mutual Agreement Procedure except those relating to Transfer pricing issues in respect of countries in North America (Including Caribbean	iv) Any other work assigned by the Director (FT&TR-I).

Under Secretary [FT&TR-I(1)]	Under Secretary [FT&TR-I(2)]	DCIT (OSD)(FT&TR)
iii) Matter relating to section 115A, 115AB, 115AC, 115BBA; iv) Coordination with OECD in work related to Working Parties 1 (including BEPS work taken by WP- 1) and Task Force on Digital Economy; v) Providing inputs on policy issues related to above; vi) Administrative and miscellaneous work under Director (FT&TR-I); vii) Any other work assigned by the Director (FT&TR-I).	Islands); those countries in Europe whose name starts with letters A to L and Ex-Soviet Central Asian republic except USA MAP cases; iii) Matter relating to section 195; iv) Coordination with OECD in work related to Global Forum on Tax Treaties; v) All matters related to Tax Administrative Reforms Committee; vi) Providing inputs on policy issues related to above; vii) Vedanta Arbitration case; vii) Any other work assigned by the Director (FT&TR-I).	

Director-FT&TR-II

List of Subjects:

1. Matters relating to Double Taxation Avoidance Agreement (DTAA) with countries in Asia (excluding Japan)
2. All matters relating to Mutual Agreement Procedure and Bilateral Advance Pricing Agreements in respect of countries mentioned in S.No.1.
3. All matters relating to Multilateral Convention (MLI) to implement Tax Treaty related measures to prevent Base Erosion & Profit Shifting (BEPS).
4. All matters (including capacity building) relating to United Nations, SAARC and G-24.
5. Coordination with OECD on issues relating to Global Relations Training Programme, Working Party 2.
6. All Matters relating to foreign training.
7. All matter related to OECD GRTP to be held in NADT.
8. All matters related to Dispute Resolution Panels.
9. All matters relating to sections 10(15), 44B, 44BB, 44BBA, 44BBB, 44C, 44D, 44DDA,44G, 44H of the Income-tax Act, 1961.
10. All administrative matters related to ITOUs.
11. Providing inputs on Policy issues relating to above.
12. All matters related to Unilateral APAs in respect of cases whose name commences with alphabets L to Z.
13. Matters related to Platform on Collaboration of Tax.
14. Any other matter relating to foreign tax that may be assigned by JS(FT&TR-II).

b. Director (FT&TR-IV)

FT&TR-IV

List of Subjects :

1. All matters related to DTAA with countries in:
 - i. Africa.
 - ii. Australia and Pacific Islands
2. Agreement for the Exchange of Information and Assistance in Collection of Taxes (AEI & ACT) with countries in the geographical jurisdiction assigned to JS(FT&TR-II).

3. All matters of MAP & bilateral APA relating to countries as per 1 above.
4. All matters relating to Exchange of Information in respect of countries in the geographical regions assigned to JS (FT&TR-II).
5. All matters relating to Global Forum on Transparency and Exchange of Information for Tax Purposes (excluding issues relating to automatic exchange of information).
6. Coordination with OECD on issues relating to Tax and Development and Tax Inspectors without Borders.
7. Capacity building:
 - I. through bilateral and multilateral arrangements (excluding UN and SAARC) 1961.
 - II. Coordination of training on international taxation, transfer pricing and exchange of information with NADT and RTIs.
8. All matters relating to sections 6(2), 9, 90, 90A, 91 of the Income Tax Act, 1961.
9. Providing inputs on policy issues relating to above.
10. Any other matters relating to foreign tax that may be assigned by JS (FT&TR-II)

1. Director (FT&TR-V)

FT&TR-V

List of Subjects :

1. All matters relating to DTAA with countries in the following geographical regions:
 - (i) South America
 - (ii) Japan
2. All TP and non-TP matters relating to Mutual Agreement Procedure and Bilateral APAs in respect of countries mentioned in S.No. 1 except bilateral APAs for Japan assigned to US(FT&TR-IV)(I)
3. All matters relating to FIPB, FDI proposals, FHTP and ISORA.
4. Providing inputs on Policy issues relating to the above.
5. All matters relating to IBSA, BRICS,CATA, CIAT and SGATAR.
6. Matters relating to Standing Committee on Parliament.
7. Matters relating to Sections 163, 172, 173,174 of the Income Tax act, 1961.
8. Any other matter relating to foreign tax that may be assigned by JS(FT&TR-II).

6. Commissioner (ITA)

a. Director (ITA-I)

ITA-I Section

List of Subjects:

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

1. Chapter I i.e. Extent and scope of the Act, Determination of previous year, Definitions, Declarations of Companies-excluding section 2(17)(iv) and 2(3).
2. Chapter II i.e. Basis of charge excluding section 5(2),9 and 9A.
3. Chapter III i.e. Income which do not form part of total income and other exemptions under section 10, 11, 12 & 13 [Excluding section 10(4), 10(4A), 10(6), 10(7), 10(8), 10(9), 10(15) (iv)]
4. Chapter IV i.e. Computation of total income- following parts of Chapter IV: A. Salaries B. Interest on securities excluding section 21. C. Income from property excluding section 25. D.Income from other sources excluding section 58(a) (ii).
5. Chapter V i.e. Income of other persons included in assessee's total income.
6. Chapter VI-A i.e. Deductions to be made in computing total income (excluding sections 80-O, 80-R, 80 RRA).
7. Chapter VII i.e. Income forming part of total income on which no income tax is payable.
8. Chapter VIII i.e. Reliefs and Rebates.

9. Chapter X Special provision relating to avoidance of tax (excluding section 92, 93 & 94A).
10. Chapter XII i.e. Determination of tax in certain special cases excluding sections 111A, 112, 112A, 115A, 115AB, 115AC, 115ACA, 115AD and 115BBA.
11. Chapter XII B with regard to special provisions relating to certain companies.
12. Chapter XII C with regard to special provisions relating to retail trade.
13. Work connected with interpretation and implementation of the provisions of the various Tax Credit Certificates Schemes under Chapter XXII-B of the Income Tax Act.
14. Jurisdiction under section 120 except jurisdiction of CIT (A) which has been allotted to Judicial and 124.
15. Transfer of cases under section 127.
16. Opening of new Income-tax Offices.
17. Interest Tax Act.
18. Hotel Receipt Tax Act, 1980.
19. Industrial parks and SEZs
20. Order under section 119 of the Income-tax Act, 1961 relating to the above subjects.
21. Complaints, Representations and Parliament Questions relating to above.

b. Director (ITA-II)

ITA-II Section

List of Subjects:

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

Chapter IV-Parts D and E only viz. profits and gains of business of Profession and Capital gains.

Chapter VI except set off and carry forward of loss.

Chapter XII i.e. Determination of tax in certain special cases (Section 111A, 112 and 112 A).

Chapter XIV Sections from 139 to 146-All matters relating thereto.

Chapter XV viz. liability of Special cases except Parts H, I&J.

Chapter XVI viz. Special provisions applicable to firms.

Chapter XVIII viz. Relief regarding tax on dividend in certain cases.

Chapter XXB-Sections 269T and 269TT of Income-tax Act, 1961.

All schedules to the Income-tax Act, 1961 except Schedule II & III.

Section 138 of Chapter XIII-C.

Section 153 Viz. Time limit for completion of assessment.

Sections 154 to 158-All matters relating thereto.

Approval u/s 35(1)(ii)(iii) relating to above subjects of the Income-tax Act, 1961.

Approval under clause (d)/clause (e) of the proviso to sub-section (5) of section 43 of the Income-tax Act, 1961.

Approval under section 35CCC of the Income-tax Act, 1961.

Approval under section 35CCD of the Income-tax Act, 1961.

Approval under section 35AD of the Income-tax Act, 1961.

Approval under section 36(1) (xii) of the Income-tax Act, 1961.

All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work. ITVC and ITCC under Pilot Scheme.

Concessions to migrants from Pakistan, Burma, Sri Lanka and East African countries.

Registration of firms etc. except Section 182 (3).

Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.

7. Commissioner (Vigilance)

a. Deputy Secretary (V&L)

Vigilance & Litigation Section-I

List of Subjects:

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

Vigilance & Litigation Section-II

1. Suits /Court cases and legal matters in; various benches of Central Administrative Tribunal, High Court and Supreme Court of India regarding service matters.
2. To attend to matters coming in the Court/Central Administrative Tribunal and assisting/brifing Government Counsel/Central Agency.
3. Engagement of Special Counsels/Standing Counsels/Additional Standing/Senior Standing Counsels in various service litigation matters.
4. Consultation with Ministry of Law and other Ministries and their Division or Central Agency Section in respect of service litigation matters.
5. References from the Member of Parliament/VIPs/Ministers and Parliament Questions pertaining to above subjects.
6. Monitoring of Reports and periodical statements in respect of service litigation matter.

8. Commissioner (A&J)

a. Deputy Secretary (ITJ)

IT Judicial Section

List of Subjects:

1. All problems having bearing on subjects dealt with in Chapter XX of IT Act, 1961 i.e. Appeals and Revisions.
2. Section 288 relating to appearance by Authorized Representatives.
3. Chapter XIVA - Special provisions for avoiding repetitive appeals.
4. Writ Petitions relating to matters.

5. All suit matters relating to Income tax.
6. Jurisdiction and control over the work of CIT (A)/ distribution of their work, transfer of appeals and jurisdiction of CIT (A) u/s 120.
7. Engagements of special counsels, Standing Counsels, and Prosecuting Counsels.
8. Statistics regarding:
 - (a) Pendency of appeals etc. with High Courts/Supreme Court.
 - (b) Institution, disposal and pendency of appeals, references before Commissioners of Income Tax (Appeals).
 - (c) Institution, disposal and pendency of appeals, reference/cross-objections with Income Tax Appellate Tribunal.
9. Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
10. All complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee **work** relating to the above.
11. Taking remedial action either by issue of administrative instructions or by amendment of law on decisions of the courts in the light of the advice given/views expressed by the Ministry of Law.
12. Reviewing and monitoring the impact of new provisions of law granting reliefs and their implementation/administration by the field officers for the purpose of plugging any loopholes pointed out by the field formations.
13. The work relating to the following subjects has been assigned to the Pr. DGIT (L&R)
 - (a) Income Tax Appeals to Supreme Court by way of SLP and leave granted by High Courts (SAFEMFOPA). SLP cases are to be dealt by the Deputy Secretary (Competent Authority Cell), Department of Revenue.
 - (b) To attend matters coming in the courts and assisting/briefing govt. counsel/central agency
 - (c) Implementation of NJRS.

Note:

The actual work relating to the processing of appropriate legislation regarding items 11 and 12 above will be the responsibility of TPL Section to whom the matter should be referred after examination.

b. Director (PAC)

A&PAC-I Section

List of Subjects:

1. All general matters relating to Internal & Revenue Audit.
2. Matters relating to Internal Audit/Organization set up.
3. References from C&AG of India on Audit objections on specific cases of Income tax, Corporate Tax.
4. References from C.I.Ts regarding audit objections on specific cases as regards Income tax, Corporate Tax.
5. Processing of draft audit paras for Audit Report (Revenue Receipts) Direct Taxes from C & AG's Office in individual cases relating to Income-tax, Corporate Tax.
6. Procuring and furnishing the statistical data required for publication in C & AG's Report and liaison with CAG & ADG (R&S) of Income-tax Department and other Sections of the Ministry in this connection.
7. Processing of Systems Reviews/Appraisal conducted by the C&AG and included in the Audit Report of the C&AG.
8. Action on informal assurances made in the course of the meetings of the PAC relating to audit paras dealt in the section.
9. Coordinating and monitoring the processing of recommendations contained in PAC Reports and furnishing Action Taken Notes.
10. Parliament Questions on the above items.
11. All matters relating to the Specified Authority under Section 72 A of the Income Tax Act 72A(1), A (3), A (2) (ii)
12. Zonal matters of Member (A&J), CBDT.

A&PAC-II Section

List of Subjects:

1. References from C&AG of India on audit objections relating to Income Tax, Corporation Tax
2. References from Commissioners of Income-Tax regarding audit objections on Income Tax, Corporation Tax
3. Processing of draft audit paras for Audit Report (Revenue Receipts) received from C & AG's Office in individual cases relating to Corporation Tax
4. Procuring and furnishing of information of Public Accounts Committee before and after its meeting.
5. Taking action on informal assurances made in the course of the meetings of the Public Accounts Committee relating to audit paras dealt in the Section.
6. Coordinating and monitoring the recommendations contained in the Public Accounts Committee Reports including Action Taken reports on audit paras dealt in the Section.
7. Parliament Questions on the above items.
8. Preparing action taken reports on the Annual Reports of C & AG, and also on PAC Reports.
9. Miscellaneous items including O & M Reports>Returns.
10. Processing of Systems Reviews/Appraisal conducted by the C&ACG and included in the Audit Report of the C&AG.
11. All matters related to co-ordination with C&AG of India and PAC of Parliament including liaison & PR

9. Commissioner (IT&CT)

a. Deputy Secretary (Budget)

IT Budget Section

List of Subjects:

1. Receipt, Analysis and Dissemination of all statistics relating to Corporation Tax, Income Tax only in respect of Budget Targets and Collection of Demands (Arrear and Current both).
2. Estimation and allocation of Budget Targets.
3. Periodical Review of Budget collection and measures to be taken for augmenting it.
4. All matters connected with Chapter XVII (except section 195) and Chapter XVII D including its implementation, interpretation by way of issue of circulars, instructions etc. and processing of suggestions in this regard
5. Receipt and analysis of TDS data in details and monitoring it for increasing the collection under this head.
6. Evolving system for monitoring and control of collection by way of Advance Payment of Tax.
7. Measures to be taken for collection of Current and Arrear Demands.
8. Problems relating to scaling down and write off of Arrear Demand.
9. Delegation of powers of write off to ITOs, ACITs, DCITs, Chief Commissioners/Directors General.
10. Monitoring of Annual Action Plan for TROs.
11. Work including references from Chief Controller of Accounts relating to acceptance of Direct Taxes by public sector banks.
12. Opening of new Heads of Accounts under Revenue Receipts.
13. Section 289 of Chapter XXIII of Income-tax Act.
14. Orders u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
15. Refund banker scheme
16. All Complaints/representations, Parliament Questions, PAC work, Consultative and Advisory Committee work relating to the above.
17. The Nodal Office for work relating to authentication of Notifications issued under the Income Tax Act to be laid on the table of both houses of the Parliament.

b. Director (ITCC)**Income Tax Coordination Section (ITCC)****List of Subjects:**

1. Coordination and compilation of various Fortnightly, Monthly and Quarterly Reports i.e. PM's references, MP/VIP references, Significant Events, etc..
2. Coordination and compilation of Annual Report of Ministry of Finance (CBDT Part).
3. Board's Meeting - Organization and follows up action.
4. Chief Commissioners' Conference - Organization and follow up action.
5. Work connected with constitution and meetings of the Central Direct Taxes Advisory Committee and the Regional Direct Taxes Advisory Committees
6. Work connected with the meeting of Parliamentary Consultative Committee
7. All complaints/representations, Parliament Questions, Consultative and Advisory Committee work relation to the above.
8. Monitoring of recovery of arrears in big arrears cases.
9. Sections 281, 281 B of Chapter XXIII of the I.T. Act, 1961.
10. The Second and Third Schedules to I.T. Act, 1961 i.e. procedure for recovery of tax and procedure for distraint by the Income-tax Officer.
11. Order u/s 119 of the Income-tax Act, 1961 relating to the above subjects.
12. Circular Group Meetings for vetting of the circulars / instructions of the Board.
13. Allotment of number to the Instructions/Circulars and notifications issued by various Sections.
14. Preparation of Index of all Circulars and Instructions issued by the Board.
15. Zonal work of Member (TPS&Systems).

c. Deputy Secretary (WT and Other Taxes)**Wealth Tax and Other Taxes****List of Subjects:**

1. All matters and references relating to Wealth-tax and Expenditure tax and Benami Transactions (Prohibition) Acts but excluding:
 - (a) All matters and references relating to agreements with other countries for the avoidance of double taxation in respect of Wealth-tax and grant of unilateral relief;
 - (b) All matters relating to penalties under Wealth-Tax/Expenditure-Tax Act
 - (c) All matters relating to tax evasion under these Acts (Wealth-Tax, Expenditure Tax Acts, including complaints and evasion petitions.
2. Matters relating to budgeting of Wealth-Tax Act as well as of Expenditure Tax Act.
3. Parliament Questions and PAC and Internal Audit matters relating to Wealth-Tax/Expenditure Tax Acts.
4. All references to Board emanating from Valuation Cell and appointment of Valuation Officers.
5. Transfer of jurisdiction cases relating to Wealth-Tax/Expenditure Tax appeals.
6. Complaints and representations relating to Wealth-Tax/Expenditure Tax Acts.
7. All Court cases relating to Wealth-Tax/Expenditure Tax Acts.
8. All other Miscellaneous matters relating to Wealth Tax/Expenditure Tax Acts.

10. Commissioner (Investigation)**a. Deputy Secretary (IT Inv.-I)****IT investigation-I Section****List of Subjects:**

1. Policy matters relating to tax evasion including measures and suggestions for curbing evasion.
2. Policy matters relating to intelligence and investigation for detection of tax evasion.

3. Researches and studies to monitor tax evasion and measures to curb tax evasion.
4. Matters relating to investigation into foreign assets cases.
5. Matters relating to investigation not specifically allotted to Investigation II or V.
6. Matters relating to section 269 SS of Income Tax Act, 1961.
7. Orders u/s 119 of Income Tax Act, 1961 relating to above.
8. All complaints/representations, Parliament Questions, PAC, Consultative/ Advisory Committee work relating to above.
9. All work related to the Benami Transaction (Prohibition) Act, 1988 and/or the Prohibition of Benami Property Transactions Act, 1988 mentioned as under:
 - (a) All policy matter, including using Guidelines and monitoring and performance of the Benami Prohibition Units (BPU) or the Income-tax Department
 - (b) All matters related to the Adjudication Authority and the Appellate Tribunal, excluding appointment of counsels.
 - (c) All matters relating to penalties.
 - (d) All matters relating ;to prosecution ,excluding appointment of counsels.
 - (e) Parliament Questions relating to the above
 - (f) All other miscellaneous matters not specifically allotted to Investigation-II to V Sections.
10. All Matters relating to Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015)

b. Deputy Secretary (IT Inv.-II)

IT Investigation-II Section

List of Subjects:

1. Matters relating to search & seizure operations and related reports including two hourly, telex/fax, search & seizure statistics.
2. MIS Reports on searches and search assessments.
3. Administrative matters including complaints/petitions, disciplinary proceedings relating to Investigation Directorates, Central charges and Intelligence & Criminal Investigation Directorates.
4. Matters relating to Multi Agency Centre (MAC) under the Ministry of Home Affairs.
5. Matters relating to Data Bank, NATGRID and related issues (including SEIN Node)
6. Matters relating to ITDMS, Cyber Forensic Labs and related software/tools/issues.
7. Inter-Branch and Inter-Division coordination within the CBDT.
8. Inter-departmental coordination relating to investigation and enforcement agencies.
9. Orders u/s. 119 of the Income Tax Act, 1961 relating to above.
10. Complaints/representations, Parliament Questions, PAC, Consultative/Advisory Committee work relating to the above.
11. Verification of Global Entry Program (GEP) applications.

c. Director (IT Inv.-III)

IT Investigation-III Section

List of Subjects:

1. Matters relating to reward to informants relating to Income Tax Act, 1961, Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.
2. All works related to the Benami Transactions (Prohibition) Act, 1988 and/or the Prohibition of Benami property Transaction Act, 1988 mentioned as under:
 - Matters of the reward to informants and related reports.
 - Parliament Questions relating to the above.

3. Matters relating to reward to officers and staff in search and seizure cases and assessment cases, survey cases and representation before Tribunal.
4. Monitoring of DO letters and working of DsGIT (Inv.) and CCsIT (Central) and issues arising out of the same including centralization & decentralization of cases, search assessments and related reports.
5. Monitoring of Internal Action Plan of DsGIT (Inv.) and CCsIT (Central).
6. Matters relating to survey operations under Direct Tax laws.
7. Matters relating to Income Tax Settlement Commission, settlement cases and issues relating to Chapter XIX-A of the Income Tax Act, 1961 and Chapter VA of the Wealth Tax Act, 1957.
8. Orders u/s. 119 of the Income Tax Act, 1961 relating to above.
9. Complaints/representations, Parliament Questions, PAC, Consultative/Advisory Committee work relating to the above.

d. Deputy Secretary (IT Inv.-IV)

IT Investigation-IV Section

List of Subjects :

1. Matters relating to exchange of information with FIU-IND, stock and commodities regulators, market intermediaries, etc. and related coordination.
2. Matters relating to tax evasion petitions (TEPs)/Complaints including from VIPs and monitoring action thereon.
3. Monitoring of PEPs (Politically Exposed Persons), VHNI (Very High Net-Worth Individuals) and HNIs (High Net-worth Individuals) to reduce tax risks and deepen the tax base in these groups of taxpayers.
4. Information management, data-warehousing and data mining relating to reduction of tax avoidance and curbing tax evasion, management of tax risks.
5. Matters relating to FATF and other similar bodies/agencies dealing with anti-money laundering (AML) and counter terror funding (CFT) issues having bearing on direct taxes.
6. Matters relating to 24X7 Control Room, Top Secret/Secret Record Management and related issues.
7. Orders u/s. 119 of the Income Tax Act, 1961 relating to above.
8. Complaints representations, Parliament Questions, PAC, Consultative/Advisory Committee work relating to the above.
9. Complaints, representations and Tax Evasion Petitions including from VIPs and monitoring action thereon relating to the Benami Transactions (Prohibition) Act, 1988 and/or the Prohibition of Benami Property Transactions Act, 1988 and Parliament Questions relating to it.

e. Director (IT Inv.-V)

IT Investigation-V Section

List of Subjects :

1. Matters relating to coordination with Election Commission of India including monitoring of election-related expenditure, political funding.
2. Matters relating to penalties under Chapter XXI of the Income Tax Act, 1961 and corresponding penalties under other direct tax laws.
3. Matters relating to prosecution and compounding under Direct Tax laws.
4. Matters relating to DGIT (I&CI) including CIB, AIR and information received through FT&TR Division under automatic exchange of information.
5. Monitoring of DO letter, working and internal action plan of DGIT (I&CI) and issues arising out of the same.
6. Matters relating to security of Direct Tax establishments, including CBDT, its attached Directorates and subordinate offices.

7. Matters relating to establishment of armed units, procurement of arms & ammunition, management of armory and related issues.
8. Matters relating to establishment of marine/air-borne units for the purposes of counter intelligence and special operations.
9. Orders u/s. 119 of the Income Tax Act, 1961 relating to above.
10. All complaints/representations, Parliament Questions, PAC, Consultative/Advisory Committee work relating to the above.

Note:Any of the work areas can be reallocated to any of the branches of Investigation Division with prior approval of Member (Inv.), CBDT.

11. Commissioner (Coordination & Systems)

Headquarters & Grievance Cell

List of Subjects:

1. All PMO references, Supervision of Implementation of Cabinet decisions, decisions of Cabinet Committee.
2. Policy relating to infrastructure requirement of the Department.
3. Any other work assigned by the CIT (C&S), Chairman and other higher authorities.
4. Nodal Officer for RTI applications in above subjects.
