

**The particulars of its organisation, functions and duties**  
**(Section 4(1) (b)(i) of RTI Act, 2005)**

**Organisation and Functions**

The Department of Revenue functions under the overall direction and control of the Secretary (Revenue). It exercises control in respect of matters relating to all the Direct and Indirect Union Taxes through two statutory Boards namely, the Central Board of Direct Taxes (CBDT) and the Central Board of Excise and Customs (CBEC). Each Board is headed by a Chairman who is also ex-officio Special Secretary to the Government of India. Matters relating to the levy and collection of all Direct taxes are looked after by the CBDT whereas those relating to levy and collection of Customs and Central Excise duties, Service Tax and other Indirect taxes fall within the purview of the CBEC. The two Boards were constituted under the Central Board of Revenue Act, 1963. At present, the CBDT and CBEC has six Members each.

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

- i. Income Tax Act, 1961;
- ii. Wealth Tax Act, 1957;
- iii. Expenditure Tax Act, 1987;
- iv. Benami Transactions (Prohibition) Act, 1988;
- v. Super Profits Act, 1963;
- vi. Companies (Profits) Sur-tax Act, 1964;
- vii. Compulsory Deposit (Income Tax Payers) Scheme Act, 1974;
- viii. Chapter VII of Finance (No.2) Act, 2004 (Relating to Levy of Securities Transactions Tax)
- ix. Chapter VII of Finance Act 2005 (Relating to Banking Cash Transaction Tax)
- x. Chapter V of Finance Act, 1994 (relating to Service Tax)
- xi. Central Excise Act, 1944 and related matters;
- xii. Customs Act, 1962 and related matters;
- xiii. Medicinal and Toilet Preparations (Excise Duties) Act, 1955;
- xiv. Central Sales Tax Act, 1956;
- xv. Narcotic Drugs and Psychotropic Substances Act, 1985;
- xvi. Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988;
- xvii. Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976;
- xviii. Indian Stamp Act, 1899 (to the extent falling within jurisdiction of the Union);
- xix. Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974;
- xx. Foreign Exchange Management Act, 1999. and,
- xxi. Prevention of Money Laundering Act, 2002.

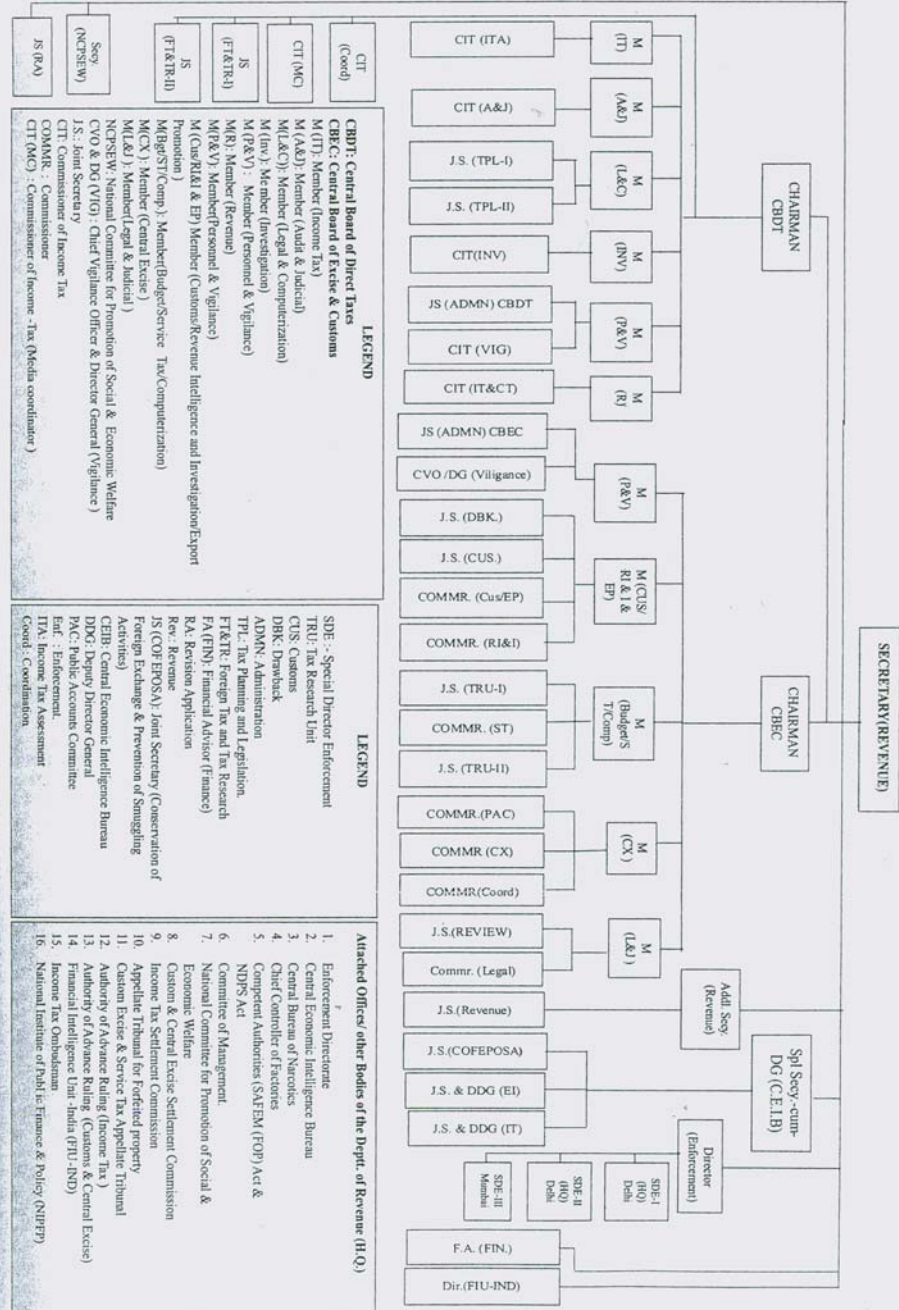
The administration of the Acts mentioned at Sl. Nos. iii, v, vi and vii is limited to the cases pertaining to the period when these laws were in force.

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

- i. Commissionerates/Directorates under Central Board of Excise and Customs;
- ii. Commissionerates/Directorates under Central Board of Direct Taxes;
- iii. Central Economic Intelligence Bureau;
- iv. Directorate of Enforcement;
- v. Central Bureau of Narcotics;
- vi. Chief Controller of Factories;
- vii. Appellate Tribunal for Forfeited Property;
- viii. Income Tax Settlement Commission;
- ix. Customs and Central Excise Settlement Commission;
- x. Customs, Excise and Service Tax Appellate Tribunal;
- xi. Authority for Advance Rulings for Income Tax;
- xii. Authority for Advance Rulings for Customs and Central Excise;
- xiii. National Committee for Promotion of Social and Economic Welfare; and
- xiv. Competent Authorities appointed under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 & Narcotic Drugs and Psychotropic Substances Act, 1985; and,
- xv. Financial Intelligence Unit, India (FIU-IND)
- xvi. Income Tax Ombudsman
- xvii. Appellate Tribunal under Prevention of Money Laundering Act
- xviii. Adjudicating Authority under Prevention of Money Laundering Act.

**Organisation Chart of Department of Revenue:-**

ORGANISATION CHART OF DEPARTMENT OF REVENUE



**LEGEND**

**CBDT: Central Board of Direct Taxes**  
**CBEC: Central Board of Excise & Customs**  
 M (IT): Member (Income Tax)  
 M (A&J): Member (Audit & Judicial)  
 M (L&C): Member (Legal & Computerization)  
 M (Inv): Member (Investigation)  
 M (R): Member (Revenue)  
 M (P&V): Member (Personnel & Vigilance)  
 M (Cus/RI&I & EP) Member (Customs Revenue Intelligence and Investigation/Export Promotion)

**LEGEND**

**SPE: Special Director Enforcement**  
 TRU: Tax Research Unit  
 CUS: Customs  
 DBK: Drawback  
 ADMN: Administration  
 TPL: Tax Planning and Legislation  
 FT&TR: Foreign Tax and Tax Research  
 FA (FIN): Financial Advisor (Finance)  
 RA: Revision Application  
 Rev: Revenue  
 JS (COFEPOSA): Joint Secretary (Conservation of Foreign Exchange & Prevention of Smuggling Activities)  
 C&IB: Central Economic Intelligence Bureau  
 DDG: Deputy Director General  
 PAC: Public Accounts Committee  
 H&E: Hindustan  
 IIA: Income Tax Assessment  
 Govt: Government  
 Coord: Coordination

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- Attached Offices/ other Bodies of the Deptt. of Revenue (H.Q.)**
1. Enforcement Directorate
  2. Central Economic Intelligence Bureau
  3. Central Bureau of Narcotics
  4. Chief Controller of Factories
  5. Competent Authorities (SAFEEM) Act & NDPS Act
  6. Committee of Management
  7. National Committee for Promotion of Social & Economic Welfare
  8. Customs & Central Excise Settlement Commission
  9. Income Tax Settlement Commission
  10. Appellate Tribunal for Foreign Property
  11. Customs Excise & Service Tax Appellate Tribunal
  12. Authority of Advance Ruling (Income Tax)
  13. Financial Intelligence Unit - India (FIU-IND)
  14. Income Tax Ombudsman
  15. National Institute of Finance & Policy (NIFPP)
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## **Revenue Headquarters Administration**

The Headquarters of the Department of Revenue looks after matters relating to all administration work pertaining to the Department, coordination between the two Boards (CBEC and CBDT), the administration of the Indian Stamp Act 1899 (to the extent falling within the jurisdiction of the Union), the Central Sales Tax Act 1956, the Narcotic Drugs and Psychotropic Substances Act 1985 (NDPSA), the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act 1976 (SAFEM (FOP) A), the Foreign Exchange Management Act 1999 (FEMA) and the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (COFEPOSA), and matters relating to the following attached/subordinate offices of the Department:

- a) Enforcement Directorate
- b) Central Economic Intelligence Bureau (CEIB)
- c) Competent Authorities appointed under SAFEM (FOP) A and NDPSA
- d) Chief Controller of Factories
- e) Central Bureau of Narcotics
- f) Customs, Excise and Service Tax Appellate Tribunal (CESTAT)
- g) Appellate Tribunal for Forfeited Property (ATFP)
- h) Customs and Central Excise Settlement Commission (CCESC)
- i) Income Tax Settlement Commission (ITSC)
- j) Authority for Advance Rulings (AAR) for Customs and Central Excise
- k) Authority for Advance Rulings (AAR) for Income Tax
- l) National Committee for Promotion of Social and Economic Welfare (NCPSEW)
- m) Financial Intelligence Unit, India (FIU-IND)
- n) Income Tax Ombudsman
- o) Appellate Tribunal under Prevention of Money Laundering Act
- p) Adjudicating Authority under Prevention of Money Laundering Act

The Spl. Secretary-cum-DG (CEIB) reports directly to the Revenue Secretary. The Secretary (NCPSEW) reports to the Revenue Secretary through the Chairman, CBDT.

The following items of works are also undertaken by the Headquarters:-

### **I. Appointment of:**

- a) Chairman and Members of CBEC and CBDT
- b) Chairman and Members of ATFP
- c) Chairman, Vice Presidents and Members of CESTAT
- d) Chairmen, Vice Chairmen and Members of CCESC and ITSC
- e) Chairmen and Members of AARs for Customs/ Central Excise and Income Tax
- f) Spl. Secretary-cum-Director General of CEIB
- g) Director of Enforcement
- h) Competent Authorities (SAFEM (FOP) A and NDPSA)

- i) Director (FIU-IND)
- j) Income Tax Ombudsman
- k) Chairperson and Member of Adjudicating Authority set up under PMLA
- l) Chairperson and Member of Appellate Tribunal set up under PMLA

II. Setting up of Commissions/Committees under the Department

III. Foreign training and assignment of officers of the Department

IV. Processing of the cases of deputation of IRS/ICCES officers to Central Government under Central Staffing Scheme or any Board/PSU etc.

V. Issue of sanction for payment of annual contribution to the Customs Cooperation Council, Brussels (Belgium) and other international agencies.

Central Board of Excise and Customs (link to be provided with RTI material on web-site of CBEC).

Central Board of Direct Taxes (link to be provided with RTI material on web-site of CBDT).