



Manual of Office Procedure for International Taxation and Transfer Pricing 2024

**DIRECTORATE OF INCOME TAX
(ORGANISATION & MANAGEMENT SERVICES)**

**CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE
GOVERNMENT OF INDIA**



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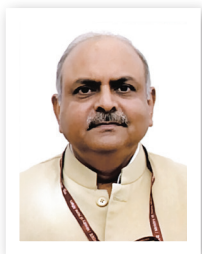
Ravi Agrawal, I.R.S.
Chairman, CBDT



सत्यमेव जयते

भारत सरकार
Government of India

विशेष सचिव
वित्त मंत्रालय / राजस्व विभाग
केन्द्रीय प्रत्यक्ष कर बोर्ड
Special Secretary
Ministry of Finance / Department of Revenue
Central Board of Direct Taxes



MESSAGE

The revised Manual of Office Procedure published in 2019 provided a framework for carrying out various operations in the Income Tax Department. Since its release, the department has undergone substantial transformation with a renewed focus on taxpayer services through enhanced digitalisation of processes and elimination of face to face interactions in the assessment and appellate proceedings.


In view of these advancements, the department decided to undertake a comprehensive review of its organizational structure and processes. To steer this initiative, a committee was constituted with the objective of redefining, realigning, and reassigning roles at all levels within different verticals of the department.

Following the report submitted by the Committee, to provide clear guidance, ensure consistency and transparency, and to have standard operating procedures for functionaries at different levels, separate Manuals of Office Procedure are being published for different verticals.

I compliment the committee for conducting an extensive research and preparing a comprehensive report. I also compliment the heads of each vertical of the Department for ensuring wholehearted participation in this exercise of creation of dedicated, vertical-specific Manuals.

Entire team of the Directorate of Organisation & Management Service (DOMS) also deserves appreciation for painstakingly co-ordinating with each vertical of the Department and bringing this task to a fruitful conclusion.

It is expected that these vertical-specific Manuals outlining the roles and responsibilities at each level will ensure clarity in operations, and serve as a useful tool in enhancing the efficiency, productivity, and overall functioning of the Department.


(RAVI AGRAWAL) 26/12



FOREWORD

The functions of Income Tax Department have diversified and increased multifold over the last decade. For being responsive and adaptive to the changing business environment, complex and novel business structures, new technological development and accelerated globalisation, it is imperative that policies and operating procedures of the department are constantly reviewed. It is also important that the structure and functions of the Department are aligned with the latest developments and the contemporary realities. A need was therefore felt to delineate the role and functions in a granular manner at all levels in the Department.

2. A Committee was accordingly constituted on 27.07.2022 by the Board to enumerate the roles and functions of the officers and officials working at different levels, analyse the new functions of each position, and redefine, realign and reassign the roles of each position in the Department. Inputs were sought from the field formations, attached Directorates, employee associations before the Committee finalized and submitted its report on 10.11.2023. The report was circulated to different verticals of the department for drafting and finalization of a separate Manual of Office Procedure at their end.
3. Manual of Office Procedure for the International Taxation and Transfer Pricing Charges is part of the series of such manuals to be released for different verticals.
4. The accomplishment of this task would not have been possible without the sincere efforts of the members of the Committee who were tasked with the responsibility of submitting their recommendations on redefining Roles and Functions of all levels in the Department. Officers of International Taxation and Transfer Pricing Charges and Directorate of Organization and Management Services (DOMS) also deserve appreciation for their efforts in finalization of this Manual.
5. It is expected that the manual would enhance the standards and efficiency of the department and help the employees at different levels in discharging their functions in a more meaningful manner.



प्रवीण कुमार, भा.रा.से.

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Preface

It gives me immense pleasure to present the Manuals of Office Procedure 2024 which are being published separately for different verticals of the Department.

These MOPs are designed to describe the broad tasks being performed, and to delineate the roles and functions of all levels in a granular manner, in each vertical of the Department.

I express my sincere thanks to all the concerned Directorates and offices for their contribution in the whole exercise, and urge them to sensitise each and every official working in different verticals to make use of these manuals.

I extend my heartiest congratulations to the officers of the Directorate of Organization and Management Services for their sincere efforts and hard work in preparation of these manuals.

(Prawn Kumar)

INTERNATIONAL TAXATION AND TRANSFER PRICING

1. Introduction

- 1.1 International Taxation & Transfer Pricing (IT&TP) is a specialized area of taxation. Taxation of non-residents and foreign corporations requires knowledge of the Double Taxation Avoidance Agreements, multilateral agreements and adherence to globally accepted principles accepted by India. The intricacies of interpretation of treaties and domestic law requires domain expertise. India has been a key player in the global war against cross border tax evasion shaping the voice for concerted action by international community against offshore tax evasion and crime. Taxation of non-residents and Multinational Corporations (MNCs) presents various challenges, keeping in view the issues in determining tax residency based on residency tests, arriving at apportionment/ allocating income, profits shifting through transfer pricing, valuation of intangible assets, determination of arm's length etc. Tax administration in this area is also subject to the issues of limited access to complete information about non-residents' or MNCs' financial transactions, unravelling complex web of transactions to identify real/beneficial owners etc. especially in cases involving complex structures or shell companies. This vertical, thus, requires officers to possess specialized skills, knowledge, and resources for effective tax administration and a constant need for capacity building and keeping abreast with evolving business models, digital economy and international developments. Hence, there is a separate vertical in the Department for International Taxation and Transfer Pricing matters, which also include Advance Pricing Agreement Division and Dispute Resolution Panel as well as a representation before Board of Advance Rulings.
- 1.2 The Double Tax Avoidance Agreements (DTAAs) entered into by India with various jurisdictions provide relief from double taxation which facilitates business and leads to improvement in investment flows. With the expansion of international businesses in the Indian market, the number as well as complexity of cases is going to further increase in the coming years. This means that the capability of the Revenue Department in resolving disputes arising in future, must

also go up. Multi-National Corporations attach great importance to certainty and simplified regulations relating to conduct of business and taxation aspects, before deciding the destination of their investment. Hence, the Department must also be prepared to provide certainty and uniformity with regard to the Arm's length price of international transactions. The Government has been conscious of these issues and initiated the programme of Safe Harbour Rules and Advance Pricing Agreement since 2009 and 2012, respectively. Over several decades and in step with the globalization of the economy, global trade in goods and services, has grown significantly. A significant percentage of global trade in goods and services takes place between associated enterprises. This underscores the growing importance of transfer pricing, especially for India.

- 1.3 The Finance Bill, 2009 brought in an additional option to assist in the litigation relating to transfer pricing matters called the Dispute Resolution Panel (DRP). The DRP is an Alternative Dispute Resolution (ADR) mechanism for resolving disputes related to transfer pricing in international transactions. This Panel has been set up with a view to provide disposal of cases in a fair and just manner.
- 1.4 In order to facilitate and encourage foreign investment, the Government through the Finance Bill, 2012 introduced 'Advance Pricing Agreements Scheme' to provide certainty and uniformity with regard to the Arm's length price of international transactions. The Advance Pricing Agreement Programme has been very successful in preventing disputes and in providing solution to past disputes.
- 1.5 The countering of tax avoidance in future is expected to become more robust with the introduction of provisions such as 'General Anti – Avoidance Rules' (GAAR), 'Limitation of Benefits' clause in DTAA's through Multi-Lateral Instruments (MLI) and Bilateral Treaty Amendment, on account of amendment of Capital Gains clause in some DTAA's through bilateral negotiations and amendment of Permanent Establishment (PE) and other articles in many treaties through MLI. The recent initiatives of global cooperation in the field of taxation through the Inclusive Framework and OECD Pillar 1 and Pillar 2 approaches would certainly require a robust vertical for handling this area of work at the domestic level.

- 1.6 The Competent Authority function is organized under Foreign Tax & Tax Research Division (FT&TR) located within the Department of Revenue. It consists of two Joint Secretaries who handle matters relating to Tax treaty negotiations, Mutual Agreement Procedure (MAP), Bilateral Pricing Agreements (BAPA), Advance Pricing Agreements (APAs), Exchange of Information (EOI), multilateral negotiation work in OECD and United Nations and processing of FIPB applications. Officers from Indian Revenue Service are posted on deputation in FT&TR.

2. Functions of International Taxation & Transfer Pricing Charges

- 2.1 Tax assessments of Non-Residents and foreign companies are conducted by officers posted in the International Taxation in the territorial area assigned to each Principal Commissioner/Commissioner of Income-tax(International Taxation). Officers posted in the Transfer Pricing vertical carry out transfer pricing audits of cases where references are received. The major functions performed by this vertical are listed below for the 4 sub-verticals viz., International Taxation, Transfer Pricing, Advance Pricing Agreement and Dispute Resolution Panel.

- 2.2 **International Taxation (IT)** - The major functions performed by the International Taxation sub- vertical are listed below:

- (i) **Assessment Functions:** - Assessment of Non-Residents and foreign companies by following the provisions of the Income-tax Act, 1961 ("the Act") as well as the Treaty Law i.e., DTAA's. The assessments include the orders passed u/s 143(3) of the Income-tax Act, 1961 (the Act), reassessment orders u/s 148 of the Act, set aside assessment cases from appellate authorities and revision cases u/s 263 and 264 of the Act. Besides this, the Assessing Officers in International Taxation charge also perform the function of reopening of assessment u/s 147 of the Act, after due verification of information shared on Insight Portal under Case Related Information Upload (CRIU), High Risk Transaction cases, audit objection cases.
- (ii) **TDS related functions:** - Processing of applications u/s 197, 195(3) and 195(2) of the Act, issuance of lower deduction certificate for foreign remittances, examination of Form 49C and 49D, verification of form 15CA, form 15CC and passing orders u/s 201 of the Act, in appropriate cases.

- (iii) **Other Functions:** - Processing of equalization levy statements, issuance of Income Tax Clearance Certificates u/s 230 of the Act, processing of returns u/s 172 of the Act.
- (iv) **Jurisdiction Functions:** - Apart from the unique functions discussed above, the officers in International Taxation vertical perform all other jurisdictional functions, which include demand collection and management function, survey, penalty function, appellate and judicial function, audit related work, prosecution function, grievance redressal and reporting work.
- (v) Any other statutory function.

2.3 Transfer Pricing (TP) - India enacted law to deal with the transfer pricing through Sections 92 to 92F in the Income-tax Act, 1961 in the year 2001. The functions performed by the Transfer Pricing Officers in respect of territorial areas as specified under their jurisdiction are as under:

- (i) Conducting Transfer Pricing Audit u/s 92CA for international transactions and specified domestic transactions.
- (ii) Furnishing Compliance Audit Report for Advance Pricing Agreements.
- (iii) Assisting the Assessing Officers in giving effect to the directions of Dispute Resolution Panel.
- (iv) Assisting the Assessing Officers in judicial functions such as framing grounds of appeal, passing Orders Giving Effect (OGE) to appellate orders.
- (v) Processing references from the Assessing Officers in case of applications for Safe Harbour.
- (vi) Conducting survey u/s 133A of the Act, for the purpose of determining the Arm's length price, in appropriate cases.
- (vii) Passing order in pursuance of revision order u/s 263/264 of the Act.
- (viii) Any other statutory function.

2.4 Advance Pricing Agreement (APA)

2.4.1 The Advance Pricing Agreement (APA) programme was introduced in the year 2012 through the insertion of sections 92CC and 92CD in the Income-tax Act, 1961 by the Finance Act, 2012. These statutory provisions, effective from 1st July, 2012, provide CBDT to enter into APAs with taxpayers for a maximum period of 5 years in respect of international transactions between Associated Enterprises (AEs) to determine the ALP or

to specify the manner in which the ALP is to be determined. An APA is a mechanism to resolve transfer pricing disputes in advance, i.e., before the cross-border related party transaction actually takes place or, at least, before a dispute arises in respect of such cross-border transaction. The transfer price of goods and services transacted between group entities is decided in advance by the tax authorities and the taxpayers, so as to prevent any dispute arising from such transfer pricing. The APA process is voluntary and supplements appeal and other dispute resolution measures provided in the Act and the Double Taxation Avoidance Agreements.

2.4.2 Vide notification no. 36/2012 [F. No. 133/5/2012-SO(TPL)]/SO 2005 (E), dated 30th August, 2012, the APA Scheme [Rules 10F to 10T] were inserted in the Income-tax Rules, 1962 (Rules) to operationalize the APA programme. Thus, the Indian APA programme, which commenced from 1st July, 2012, became fully functional and operational from 30th August, 2012 with the notification of the rules. The rules deal with the various procedural aspects of the APA process, including procedures for filing of pre-filing consultation application; pre-filing consultation; payments of fees; filing of APA application; processing of APA application; withdrawal of APA application; terms and conditions of APA; filing of Annual Compliance Report; Compliance Audit; revision, cancellation and renewal of APA; etc. Rollback provisions allow the ALP or the methodology for determining the ALP as agreed to in the APA, to be rolled back to a period prior to the commencement of the APA. Roll-back of APAs was announced by the Government on 10th July, 2014. The necessary legislative changes in this regard were carried out through the Finance (No. 2) Act, 2014. The amendment to the Rules for implementing the Roll-back provisions were notified on 14th March, 2015 and the existing APA Scheme got amended accordingly. The Rollback provisions are applicable for a maximum of four years prior to the first year of the APA period. Thus, a taxpayer would be able to have certainty in matters of transfer pricing for a maximum period of 9 years at any one time by applying for an APA with Rollback provisions. Circular No. 10 of 2015 was issued by the CBDT on 10th June, 2015 to provide clarity on Rollback issues in the form of answers to FAQs.

2.4.3 The APA programme provides for Unilateral, Bilateral, and Multilateral APAs. The applicant has the option of choosing a particular type of APA. The APA applications are processed and analysed by dedicated APA teams working under the overall supervision of Pr. CCIT (International Taxation), New Delhi. Each APA team is headed by a Principal Commissioner/Commissioner of Income-tax. The team also comprises Addl./Joint Commissioners of Income-tax and Deputy/Asst. Commissioners of Income-tax. Presently, there are five APA teams. These teams are based in Delhi, Mumbai, Bengaluru and

Gurugram. In respect of Unilateral APAs (UAPAs), the position papers developed by the APA teams are approved by the Pr. CCIT (International Taxation), New Delhi and sent to the CBDT for approval. In the CBDT, officers of the Foreign Tax & Tax Research (FT & TR-I and II) Divisions examine and process the position papers/report received under Rule 10L. Joint Secretary, FT & TR-I and FT & TR-II review the examination done by the officers below and further process the position papers before sending it for final approval of the designated Member of the CBDT. The Member approves the final negotiating position to be adopted by the APA teams. Once the negotiation is complete, a draft Agreement is sent to the CBDT for approval. Thereafter, the Agreement is entered into between the CBDT and the taxpayer. In respect of Bilateral APAs (BAPAs), once the position papers are sent to the FT & TR-I & II Divisions by the Pr. CCIT (International Taxation), the Competent Authority of India (either Joint Secretary, FT & TR-I or Joint Secretary, FT & TR-II, depending upon the country with which the Bilateral APA is to be negotiated) initiates discussions with their counterpart in the other country. The officers in the FT & TR Division of the CBDT working with the Competent Authority examine the position paper received from the Pr. CCIT (International Taxation) and prepare the position of the Indian Competent Authority. The same is shared with the Competent Authority of the other country. Once positions have been exchanged, the Competent Authorities of both countries discuss and negotiate the terms and conditions of the APA. If they reach an understanding, then a Mutual Agreement, containing the terms and conditions of the APA, is entered into by the Competent Authorities of both countries. Thereafter, each country usually enters into an Agreement with its own taxpayer. On the Indian side, the terms and conditions of the Mutual Agreement are shared with the taxpayer and its concurrence is sought within 30 days. Once the taxpayer agrees to the resolution reached in the Mutual Agreement, a draft Agreement is prepared in consultation with the Indian taxpayer and the same is submitted for the approval of the designated Member in the CBDT. Other functions performed by this sub-vertical include processing of requests for revision of APAs.

2.5 Dispute Resolution Panel (DRP)

- 2.5.1 The Dispute Resolution Panel (DRP) is an Alternative Dispute Resolution (ADR) mechanism for resolving the disputes relating to transfer pricing & international taxation. Section 144C of the Act, governs the provisions relating to DRP and defines DRP as a collegium comprising of three Commissioners of Income-tax constituted by Central Board of Direct Taxes for this purpose. Section 144C of the

Act, was inserted by the Finance Act, 2009 and came into effect from 1st October, 2009.

- 2.5.2 The DRP hears objections of the assesseees to draft assessment orders forwarded by the officers in IT charges. The DRP passes directions to the Assessing Officers u/s 144C of the Act. DRP also has functions related to orders set aside by ITAT.

2.6 Board of Advance Rulings

- 2.6.1 The Advance Rulings scheme, introduced through Chapter XIX-B of the Income-tax Act, 1961 via the Finance Act, 1993, aimed to ensure tax certainty and pre-empt disputes. The Authority for Advance Rulings (AAR), operational from June 1, 1993, to August 30, 2021, was established to issue binding rulings on applications from non-residents and specified residents.
- 2.6.2 However, persistent vacancies in the positions of Chairman and Vice-Chairman hindered AAR's functioning. To address this and streamline the process, the Board for Advance Rulings (BAR) was instituted under the Finance Act, 2021, effective September 1, 2021. Designed to be efficient, cost-effective, and technology-driven, BAR replaced AAR as the forum for advance rulings.
- 2.6.3 By Notification No. 96/2021 dated September 1, 2021, three BARs were constituted—two in Delhi and one in Mumbai. Each Board comprises two Members of Chief Commissioner rank, nominated by the Central Board of Direct Taxes (CBDT).
- 2.6.4 The hierarchical structure and reporting framework for BAR were formalized through an Office Memorandum of the Directorate of HRD, CBDT, dated March 29, 2023. As per this structure, the Commissioner of Income-tax (DR), BAR reports to the Principal Chief Commissioner of Income-tax (International Taxation) [Pr. CCIT(IT)].
- 2.6.5 The Commissioner of Income-tax (DR) - Board for Advance Rulings (BAR), Central Board of Direct Taxes (CBDT) serves a crucial role in administering advance rulings

in income tax matters. The office primarily deals with interpreting and providing clarity on tax issues for non-residents and specified residents.

3. Roles of officers in different verticals of International Taxation and Transfer Pricing Charges

3.1 Role of Principal Chief Commissioner of Income Tax (Pr. CCIT): The setup for international taxation is headed by the Principal Chief Commissioner of Income Tax (International Taxation) having office at New Delhi. The role of Pr. CCIT(IT) encompasses various crucial aspects of direct tax administration and policy-making for shaping and implementation of the direct tax laws and key policies and decisions of the Government. Some of the salient aspects of the role are as under:

- (i) **Strategic Administrative Leadership:** Providing visionary leadership and strategic oversight of administrative operations across all verticals involved in International Taxation and Transfer Pricing for smooth functioning and effective implementation of policies.
- (ii) **Senior Executive Management:** Guiding critical decisions regarding personnel management, performance appraisals and disciplinary matters pertaining to officers and staff.
- (iii) **Fiscal Oversight and Resource Allocation:** Ensuring optimal budgeting, prudent fiscal management and efficient utilization of departmental financial resources.
- (iv) **Modernization and Digital Transformation:** Steering infrastructure modernization, promoting digitization initiatives and championing comprehensive e-Governance solutions within the vertical.
- (v) **Institutional Performance Excellence:** Monitoring, reviewing, and enhancing the administrative effectiveness and efficiency through systematic evaluation and periodic inspections.
- (vi) **Organisational Capacity Building:** Guiding capacity building and development and execution of targeted training programs and continuous professional development, with special emphasis on digital competency and administrative excellence.

- (vii) **Responsive Grievance Redressal:** Overseeing a transparent, efficient, and responsive mechanism for resolving administrative grievances of taxpayers and departmental personnel through advanced e-Platforms.
- (viii) **Intergovernmental Coordination:** Fostering administrative collaboration and effective communication with other governmental departments, regulatory bodies and external agencies.
- (ix) **Policy Governance and Compliance:** Ensuring meticulous adherence to administrative policies, directives, guidelines and standards prescribed by CBDT and the Government of India.
- (x) **Comprehensive Records and Documentation:** Overseeing maintenance for safeguarding accurate departmental records and administrative documentation,
- (xi) **Audit and Legal Administration:** Managing administrative engagements with audit agencies, parliamentary inquiries and judicial proceedings.
- (xii) **Public Engagement and Institutional Sustainability:** Leading public interactions with professionalism, transparency, and accountability, while proactively reinforcing departmental accountability.
- (xiii) **Policy Formulation:** Contributing to framing policies, laws and regulations that impact the country. For discharging the above roles, the functions of Pr.CCIT(IT) are delineated in the ensuing paras.

3.1.1 Administrative Functions

- (i) Liasoning with CBDT, other Verticals & outside Agencies.
- (ii) Supervision of office infrastructure.
- (iii) Creation of enabling environment and supervision of work of subordinate officers.
- (iv) Monitoring & Reviewing Expenditure including allocation of funds, finalizing budget estimates.
- (v) Inspection of sub-ordinate offices, as per instructions issued by CBDT.
- (vi) Monitoring of proper record keeping and maintenance of office files and records.
- (vii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/officials, training needs & skill enhancement of subordinates, determining representations.

- (viii) Implementation of Official Language Policy.
- (ix) Performance of vigilance functions including processing & reports on vigilance proceedings, appointment of enquiry officers, intimations under CCS (Conduct) Rules.
- (x) Monitoring of compliance of 'Swachh Bharat Mission' and ensuring office hygiene and general cleanliness.
- (xi) Implementation of computerization/digitalization as per policies and procedures laid down by CBDT.
- (xii) Ensuring organization of meetings, workshops and various functions.
- (xiii) Monitoring of implementation of various Government Schemes and campaigns.

3.1.2 Technical Functions

- (i) Supervision of budget collection, allocation of budget targets.
- (ii) Monitoring of recovery and demand management.
- (iii) Granting administrative approvals including write off of arrears and waiver of interest, in accordance with extant guidelines of CBDT in this regard, as the case may be.
- (iv) Monitoring and reviewing status of references from different sources including TEPs, APA matters, inquiry under Black Money Act.
- (v) Audit functions including monitoring of timely disposal of Revenue Audit, Internal Audit Paras, comments on Draft Para Report.
- (vi) Granting statutory approvals including approval for reopening of cases as per extant law and CBDT guidelines, amendment to Unilateral APAs (UAPAs), compounding of prosecution, revision of orders, in accordance with extant statutory authority.
- (vii) Approving Authority in various appointments including that of Valuers, ITPs.
- (viii) Monitoring of actions on CPGRAMS, e-Nivaran and other Paper Grievances.
- (ix) Chairman of Standing Committee on Transfer Pricing issues including Safe Harbour rules and APA, for making recommendations on policy matters on these subjects to CBDT.
- (x) Supervisory functions over APA teams and according approval in respect of APAs for finalization thereof by the competent authority in CBDT. Exercises other statutory functions in respect of receipt, processing, acceptance, revision,

cancellation of UAPAs as provided under the extant law, rules and CBDT instructions.

- (xi) Supervisory functions over APA teams and according approval in respect of APAs for finalization thereof by the competent authority in CBDT. Exercises other statutory functions in respect of receipt, processing, acceptance, revision, cancellation of UAPAs as provided under the extant law, rules and CBDT instructions.
- (xii) Guidance/clarification on the operational issues arising from implementation of the e-Advance Rulings Scheme, 2022.
- (xiii) Any other function/role assigned by CBDT or mandated by the Law.

3.2. Role of Chief Commissioner of Income Tax (CCIT)

3.2.1 Administrative Functions

- (i) Liaisoning with higher authority office.
- (ii) Supervision of office infrastructure including security of premises & Information Security as per existing policies.
- (iii) Creation of enabling working environment and supervision of work of subordinate officers to achieve targets.
- (iv) Monitoring & Reviewing Expenditure including allocation of funds, finalizing budget estimates, approving financial sanctions, requesting budgetary grants, monthly expenditure statements.
- (v) Inspection of sub-ordinate offices as per instructions issued by CBDT.
- (vi) Monitoring of proper record keeping and maintenance of office files and records.
- (vii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/officials, training needs & skill enhancement of subordinates, determining representations, service litigation matters.
- (viii) Monitoring of implementation of Official Language Policy.
- (ix) Monitoring of implementation of computerization/ digitalization/e-Office/Information Security as per policies and procedures laid down by CBDT.
- (x) Performance of vigilance functions including preventive vigilance, processing & reports on vigilance proceedings, appointment of enquiry officers, intimations under CCS (Conduct) Rules, coordinating with PCCIT(CCA), DGIT(Vig.) & other

Government agencies, determining proceedings under CCS (Conduct) Rules as Disciplinary Authority, appointing custodian of records.

- (xi) Monitoring of compliance of 'Swachh Bharat Mission' and ensuring office hygiene and general cleanliness.
- (xii) Ensuring organisation of meetings, workshops and various functions.
- (xiii) Monitoring of implementation of various Government Schemes and campaigns.

3.2.2 Technical Functions

- (i) Granting administrative approvals including write off arrears and waiver of interests.
- (ii) Supervision of budget collection, allocation of budget targets, reviewing arrear collections.
- (iii) Monitoring of recovery including the Dossier files.
- (iv) Monitoring and reviewing status of references from different sources including TEPs, APA matters, inquiry under Black Money Act.
- (v) Granting statutory approvals including approval for reopening of cases as per extant law and CBDT guidelines, launching of prosecution, finalizing compounding of prosecution, surveys, revision of orders as per extant law and CBDT guidelines.
- (vi) Matters related to appointments including that of Valuers, ITPs, RTI matters.
- (vii) Recommending the potential cases where information need to be shared with the Investigation Wing or with other agencies.
- (viii) Judicial functions including decision on filing/non filing of SLPs/Appeals before Hon'ble Supreme Court and High Courts and also relating to reviewing and approving references, writs and court work including CAT etc.
- (ix) Audit functions including monitoring of timely disposal of Revenue Audit, Internal Audit Paras, comments on Draft Para Report.
- (x) Suggesting changes and improvements to the domain knowledge of International Taxation and Transfer Pricing.
- (xi) Monitoring of Record Management, deepening & widening of tax base activities.
- (xii) Monitoring of actions on CPGRAMS, e-Nivaran and other Paper Grievances.
- (xiii) Ensuring compliance of Central Action Plan and its targets.
- (xiv) Monitoring of replies of Parliamentary Questions, statistical statements/reports called by higher authorities, monthly DO.

- (xv) Any other function assigned by the statute or superior authority.

3.3 Role of Commissioner of Income Tax (CIT) in the headquarters of PCCIT

- (i) Ensuring smooth functioning of higher authority office and liaisoning with higher authority office.
- (ii) To ensure the proper functioning of the subordinate offices.
- (iii) Assisting higher authority in her/him supervisory and monitoring functions.
- (iv) Assisting higher authority in her/him statutory and technical functions.
- (v) Assisting higher authority in her/him judicial and audit functions.
- (vi) Assisting higher authorities in demand management, budget collection and record management.
- (vii) Assisting PCCIT in her/him functions related to general administration including establishment & personnel matters, vigilance matters and budgetary matters, assisting higher authorities in Taxpayer Services and Citizen's Charter.
- (viii) Assisting higher authorities in implementation of Digitalization, Information Security & e-Office.
- (ix) Assisting higher authorities in coordination with CBDT, Parliamentary Committees and outside agencies.
- (x) Assisting higher authorities in RTI matters, compilation of all the reports, implementation of Official Language Policy.
- (xi) Monitoring & Reviewing Expenditure/Budget including allocation of funds.
- (xii) Implementation of various Government Schemes/campaigns/functions.
- (xiii) Organization of workshops and meetings.
- (xiv) Monitoring of progress in any other work allocated by the PCCIT to the subordinate offices.
- (xv) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff training needs & skill enhancement of subordinates, determining representations.
- (xvi) any other function assigned by higher authority.

3.4 Role of Principal Commissioner of Income Tax/ Commissioner of Income Tax (PCIT/CIT) (IT)

3.4.1 Administrative Functions

- (i) Liaisoning with higher authority office.

- (ii) Motivating, guiding and providing leadership to officers working under her/him.
- (iii) Supervision of office infrastructure including security of premises & Information Security, as per existing policies.
- (iv) Ensuring creation of a conducive working environment, optimal allocation of resources and supervision of subordinate officers/officials for efficient and effective outcomes.
- (v) Monitoring & Reviewing Expenditure/Budget including allocation of funds, finalizing budget estimates, revised estimates, GeM functions, administrative and financial sanctions for purchase of goods & services as per GFR, constitution of purchase committee, supervision of DDO.
- (vi) Inspection of sub-ordinate offices as per instructions issued by CBDT.
- (vii) Monitoring of proper record keeping and maintenance of office files and records/Dak.
- (viii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/ officials, training needs & skill enhancement of subordinates, determining representations.
- (ix) Implementation of Official Language Policy.
- (x) Implementation of computerization, digitalization, Information Security and e-Office as per policies and procedures laid down by CBDT.
- (xi) Performance of vigilance functions including processing & reports on vigilance proceedings, appointment of enquiry officers, intimations under CCS (Conduct) Rules, determining proceedings under CCS (Conduct) Rules as Disciplinary Authority.
- (xii) Monitoring of compliance of 'Swachh Bharat Mission' and ensuring office hygiene and general cleanliness.
- (xiii) Implementation of various Government schemes and review of organization of meetings/ workshops.
- (xiv) Organising events relating to Hindi Pakhwada, Vigilance Awareness Week, Swachh Bharat Abhiyan, Azadi ka Amrit Mahotsav, Harit Diwas, Yoga Diwas, Income-tax Day celebrations and other Government initiatives from time to time.
- (xv) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.4.2 Technical Functions

- (i) Conveying inputs/suggestions on policy matters/legislative amendments to the higher authorities.
- (ii) Granting statutory approvals including approval for reopening of cases as per extant law and CBDT guidelines, review of cases, lower deduction of TDS, remittance proceedings, third party enquiries, transfer of jurisdiction, compounding & prosecution, special audit, valuation references, EOI/MLAT references, TPO references.
- (iii) Handling technical matters including conducting hearings, planning expansion of tax base, exchange of information references, recommendation on survey cases, inquiry under Black Money Act, potential cases for sharing with Wing, allocation of TEPs, granting administrative approvals in matters mandated by Board from time to time.
- (iv) Monitoring of timely disposal of assessment proceedings, review of assessment orders, provisional attachments, compliance of Central Action Plan and its targets.
- (v) Audit functions including monitoring of timely disposal of Revenue Audit, Internal Audit Paras, comments on Draft Para Report.
- (vi) Judicial functions including decision on filing/non-filing of SLPs/Appeals before Hon'ble Supreme Court and High Courts, drafting grounds of appeal & question of law involving TP issues, representing before appellate forums, ensuring timely submission of scrutiny reports, remand reports.
- (vii) Monitoring of recovery including the Dossier files and demand management.
- (viii) Supervision of Budget Collection, Supervision of Record Management.
- (ix) Monitoring of actions on CPGRAMS, e-Nivaran and other Paper Grievances.
- (x) Monitoring of replies of Parliamentary Questions, statistical statements/reports called by higher authorities, monthly DO, CAP-I and CAP-II & other statistical reports.
- (xi) Implementing schemes approved by CBDT from time to time.
- (xii) Any other function assigned by the statute or superior authority.

3.5 Role of Commissioner of Income Tax (CIT) (TP)

3.5.1 Administrative Functions

- (i) Liaisoning with higher authority office.
- (ii) Motivating, guiding and providing leadership to officers working under her/him, supervision of office infrastructure including security of premises & Information Security, as per existing policies, ensuring creation of a conducive working environment, optimal allocation of resources and supervision of subordinate officers/officials for efficient and effective outcomes.
- (iii) Monitoring & Reviewing Expenditure/Budget including allocation of funds, finalizing budget estimates, revised estimates, GeM functions, administrative and financial sanctions for purchase of goods & services as per GFR, constitution of purchase committee, supervision of DDO.
- (iv) Inspection of sub-ordinate offices as per instructions issued by CBDT.
- (v) Monitoring of proper record keeping and maintenance of office files and records/Dak.
- (vi) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/ officials, training needs & skill enhancement of subordinates, determining representations.
- (vii) Implementation of Official Language Policy.
- (viii) Implementation of computerization, digitalization and e-Office as per policies and procedures laid down by CBDT.
- (ix) Performance of vigilance functions including processing & reports on vigilance proceedings, appointment of enquiry officers, intimations under CCS (Conduct) Rules, determining proceedings under CCS (Conduct) Rules as Disciplinary Authority.
- (x) Monitoring of compliance of 'Swachh Bharat Mission' and ensuring office hygiene and general cleanliness.
- (xi) Implementation of various Government schemes and review of organisation of meetings/ workshops.
- (xii) Organizing events relating to Hindi Pakhwada, Vigilance Awareness Week, Swachh Bharat Abhiyan, Azadi Ka Amrit Mahotsav, Harit Diwas, Yoga Diwas, Income -tax Day celebrations and other government initiatives from time to time.

- (xiii) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.5.2 Technical Functions

- (i) Conveying inputs/suggestions on policy matters/legislative amendments to the higher authorities.
- (ii) Ensuring timely disposal of TP proceedings, compliance of Central Action Plan and its targets.
- (iii) Handling technical matters including approval of draft TP orders, APA compliance, exchange of information references.
- (iv) Granting statutory approvals including approvals for review of cases, third party enquiries, transfer of jurisdiction, revision of orders.
- (v) Audit functions including monitoring of timely disposal of Revenue Audit, Internal Audit Paras, Comments on Draft Para Report.
- (vi) Judicial functions including drafting grounds of appeal & question of law involving TP issues, representing before appellate forums.
- (vii) Supervision of Record Management.
- (viii) Monitoring of actions on CPGRAMS, e-Nivaran and other Paper Grievances.
- (ix) Monitoring of replies of Parliamentary Questions, statistical statements/reports called by higher authorities, monthly DO, CAP-I and CAP-II & other statistical reports.
- (x) Implementing schemes approved by CBDT from time to time.
- (xi) Any other function assigned by the statute or superior authority.

3.6 Role of Principal Commissioner of Income Tax/Commissioner of Income Tax (PCIT/CIT) (APA)

3.6.1 Administrative Functions

- (i) Liaisoning with higher authority office.
- (ii) Motivating, guiding and providing leadership to officers working under her/him.
- (iii) Supervision of office infrastructure including security of premises & Information Security, as per existing policies.
- (iv) Ensuring creation of a conducive working environment, optimal allocation of resources and supervision of subordinate officers/officials for efficient and

effective outcomes.

- (v) Monitoring & Reviewing Expenditure/Budget including allocation of funds, finalizing budget estimates, revised estimates, GeM functions, administrative and financial sanctions for purchase of goods & services as per GFR, constitution of purchase committee, supervision of DDO.
- (vi) Inspection of sub-ordinate offices as per instructions issued by CBDT.
- (vii) Monitoring of proper record keeping and maintenance of office files and records/Dak.
- (viii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/ officials, training needs & skill enhancement of subordinates, determining representations.
- (ix) Implementation of Official Language Policy.
- (x) Implementation of computerization, digitalization and e-Office as per policies and procedures laid down by CBDT.
- (xi) Performance of vigilance functions including processing & reports on vigilance proceedings, appointment of enquiry officers, intimations under CCS (Conduct) Rules, determining proceedings under CCS (Conduct) Rules as Disciplinary Authority.
- (xii) Monitoring of compliance of 'Swachh Bharat Mission' and ensuring office hygiene and general cleanliness.
- (xiii) Implementation of various Government schemes and review of organisation of meetings/ workshops.
- (xiv) Organizing events relating to Hindi Pakhwada, Vigilance Awareness Week, Swachh Bharat Abhiyan, Azadi Ka Amrit Mahotsav, Harit Diwas, Yoga Diwas, Income-tax Day celebrations and other Government initiatives from time to time.
- (xv) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.6.2 Technical Functions

- (i) Conveying inputs/suggestions on policy matters/legislative amendments to the higher authorities.
- (ii) Technical functions including accepting application for APA and holding

- pre-filing meetings with the applicant's management & employees.
- (iii) Understanding Business Model, transactions with A.Es. and Nation-wide / global business outlook of the applicant company.
 - (iv) Undertaking a site visit of Applicant's business premises, if required.
 - (v) Recommendations on the basis of the Function-Asset-Risk (F.A.R.) Analysis and Economic Analysis, TP Audit History, Industrial Outlook for the Applicant and past positions taken by the APA Team.
 - (vi) Preparation of Draft Report (Position Paper) on APA Applications and forwarding to the competent authority.
 - (vii) In cases of Unilateral APA, conducting negotiations to reach a common point of agreement vis-a-vis benchmarking of international transactions and terms and conditions to be followed by the Applicant.
 - (viii) In cases of Unilateral APA, preparation of draft agreement, for the approval of CBDT.
 - (ix) In case of Bilateral APA, conduct necessary inquiries and take necessary action for extending technical assistance to the competent authority.
 - (x) Supervision of Record Management.
 - (xi) Monitoring of actions on CPGRAMS, e-Nivaran and other Paper Grievances.
 - (xii) Monitoring of replies of Parliamentary Questions, statistical statements/reports called by higher authorities, monthly DO & other statistical reports.
 - (xiii) Implementing schemes approved by CBDT from time to time.
 - (xiv) Any other function assigned by the statute or superior authority.

3.7 Role of Commissioner of Income Tax (CIT) (DRP)

- (i) Liaisoning with higher authority office.
- (ii) Motivating, guiding and providing leadership to officers working under her/him.
- (iii) Supervision of office infrastructure including security of premises & Information Security as per existing policies.
- (iv) Ensuring creation of a conducive working environment, optimal allocation of resources and supervision of subordinate officers/officials for efficient and effective outcomes.
- (v) Monitoring & Reviewing Expenditure/Budget including allocation of funds, finalizing budget estimates, revised estimates, GeM functions, administrative and financial sanctions for purchase of goods & services as per GFR,

constitution of purchase committee, supervision of DDO.

- (vi) Inspection of sub-ordinate offices as per instructions issued by CBDT.
- (vii) Monitoring of proper record keeping and maintenance of office files and records/Dak.
- (viii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/ officials, training needs & skill enhancement of subordinates, determining representations.
- (ix) Implementation of Official Language Policy.
- (x) Implementation of computerization, digitalization, Information Security and e-Office as per policies and procedures laid down by CBDT.
- (xi) Performance of vigilance functions including processing & reports on vigilance proceedings, appointment of enquiry officers, intimations under CCS (Conduct) Rules, determining proceedings under CCS (Conduct) Rules as Disciplinary Authority.
- (xii) Monitoring of compliance of 'Swachh Bharat Mission' and ensuring office hygiene and general cleanliness.
- (xiii) Implementation of various Government schemes and review of organisation of meetings/ workshops.
- (xiv) Organizing events relating to Hindi Pakhwada, Vigilance Awareness Week, Swachh Bharat Abhiyan, Azadi ka Amrit Mahotsav, Harit Diwas, Yoga Diwas, Income-tax Day celebrations and other Government initiatives.
- (xv) Statutory functions including passing the DRP orders.
- (xvi) Technical functions including ADR Mechanism.

3.8 Role of CIT(DR)(BAR)

3.8.1 Administrative Functions

- (i) Liaisoning with higher authority office.
- (ii) Motivating, guiding and providing leadership to officers working under her/him.
- (iii) Supervision of office infrastructure including security of premises & Information Security, as per existing policies.

- (iv) Ensuring creation of a conducive working environment, optimal allocation of resources and supervision of subordinate officers/officials for efficient and effective outcomes.
- (v) Monitoring & Reviewing Expenditure/Budget including allocation of funds, finalizing budget estimates, revised estimates, GeM functions, administrative and financial sanctions for purchase of goods & services as per GFR, constitution of purchase committee, supervision of DDO.
- (vi) Inspection of sub-ordinate offices as per instructions issued by CBDT.
- (vii) Monitoring of proper record keeping and maintenance of office files and records/Dak.
- (viii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/ officials, training needs & skill enhancement of subordinates, determining representations.
- (ix) Implementation of Official Language Policy.
- (x) Implementation of computerization, digitalization, Information Security and e-Office as per policies and procedures laid down by CBDT.
- (xi) Performance of vigilance functions including processing & reports on vigilance proceedings, appointment of enquiry officers, intimations under CCS (Conduct) Rules, determining proceedings under CCS (Conduct) Rules as Disciplinary Authority.
- (xii) Monitoring of compliance of 'Swachh Bharat Mission' and ensuring office hygiene and general cleanliness.
- (xiii) Implementation of various Government schemes and review of organisation of meetings/ workshops.
- (xiv) Organising events relating to Hindi Pakhwada, Vigilance Awareness Week, Swachh Bharat Abhiyan, Azadi ka Amrit Mahotsav, Harit Diwas, Yoga Diwas, Income-tax Day celebrations and other Government initiatives from time to time.
- (xv) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.8.2 Technical Functions

(i) Representation before the Board for Advance Rulings (BAR)

- a. The Commissioner (DR) represents the Income-tax department before the Board for Advance Rulings (BAR).
- b. The office ensures that the interest of Revenue is safeguarded during the proceedings.

(ii) Reviewing Applications for Advance Rulings

- a. Examines applications submitted by taxpayers for advance rulings to check compliance of threshold stage (R2 proceedings) and coordination regarding the same with field authorities.

(iii) Submitting Reports and Arguments (At both R2 – admissibility, as well as R4 stage – argument on merits)

- a. Provides detailed reports and arguments before **the BAR to** assist in ruling decisions.
- b. Presents legal and factual positions of the Income Tax Department in coordination with the field authorities.

(iv) Ensuring Consistency and Legal Compliance

- a. Ensures that rulings align with existing tax laws, judicial precedents, and circulars, notifications etc. of CBDT.
- b. Reviews past legal precedents, positions taken by the Income-tax Department, DTAAs, etc. before presenting cases.

(v) Coordination

- a. Coordination with respect to all the above functions with CBDT, the office of Pr. CCIT(IT), the field authorities and the office of Secretary, BAR.

3.9 Role of Addl. Commissioner of Income Tax/ Joint Commissioner of Income Tax (Addl. CIT/JCIT) in the headquarters of PCCIT/CCIT

- (i) Assisting higher authorities in all headquarter's functions.
- (ii) Assistance in supervisory and monitoring functions.
- (iii) Assistance in statutory and technical functions.
- (iv) Assistance in judicial and audit functions.
- (v) Assistance in demand management, budget collection and record management.
- (vi) Assisting higher authorities in functions related to general administration

including infrastructure matters, establishment & personnel matters, vigilance matters and budgetary matters.

- (vii) Assistance in functions related to Taxpayer Services /Citizen's Charter.
- (viii) Assistance in Systems related functions, Information Security and Digitalization.
- (ix) Assistance, in coordination with CBDT, all other offices, Parliamentary Committees and outside agencies.
- (x) Assistance in implementation of Central Action Plan targets.
- (xi) Dak and file management of higher authority office.
- (xii) Assistance in compilation of various reports, Role as Appellate authority in RTI matters.
- (xiii) Assistance in implementation of Official Language Policy.
- (xiv) Assistance in implementation of various schemes approved by the CBDT.
- (xv) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xvi) Any other function assigned by the statute or Superior authority or under the Central Action Plan.

3.10 Role of Addl. Commissioner of Income Tax/ Joint Commissioner of Income Tax (Addl. CIT/JCIT) (IT)

3.10.1 Administrative Functions

- (i) Supervision of work of subordinate officers.
- (ii) Inspection of subordinate offices as per instructions issued by CBDT.
- (iii) Monitoring of proper record keeping and maintenance of office files and records.
- (iv) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & posting.
- (v) Implementation of Official Language Policy.
- (vi) Implementation of digitalization and Information Security in own jurisdiction.
- (vii) Performance of vigilance functions including processing of vigilance matters & reports on vigilance proceedings, intimations under CCS (Conduct) Rules.
- (viii) Performance of all budgetary functions and according financial sanctions including utilization of GeM.

- (ix) Ensuring office hygiene and cleanliness.
- (x) Development & maintenance of infrastructure in respective charge including security of premises.
- (xi) Motivating, educating and providing leadership to officers working under her/him.
- (xii) To ensure movement of files and Dak recorded in Dak Dispatch and Receipt registers.
- (xiii) Implementation of various Government schemes and organizing meeting/functions.
- (xiv) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.10.2 Technical Functions

- (i) Statutory/Technical roles related to assessment including approval for reopening of cases as per extant law and CBDT guidelines, monitoring timely disposal of assessment proceedings, enquiry & passing orders in assigned Black Money Act cases, supervision of assessment proceedings, directions to AO, approval of refunds, special audit references, valuation references, TPO references, EOI/MLAT/LR references, penalties, rectifications, provisional attachments.
- (ii) Statutory/Technical roles related to Survey including guidance in identification of cases, seeking approvals, monitoring conduction of survey & preparation of survey reports.
- (iii) Statutory/Technical roles including monitoring issuance of Port Clearance Certificate, Issuance of lower deduction of TDS certificate, processing of Order Giving Effect and orders, ensuring action on information received from different sources, monitoring matters related to Equalization levy, handling of TEPs, monitoring prosecution & compounding.
- (iv) Compliance of Central Action Plan and its targets.
- (v) Statutory/technical role in taxpayer services including recommendation of Action Taken Report on CPGRAMS, Monitoring of e-Nivaran and Paper Grievance at Range level.
- (vi) Role as Appellate Authority for RTI matters.
- (vii) Statutory/Technical roles related to Audit including monitoring of timely

disposal of Revenue Audit, Internal Audit Paras and comments on Draft Para Report.

- (viii) Statutory/Technical roles related to recovery/ budget collection/demand management including monitoring of recovery including the Dossier files, Supervision of Budget Collection.
- (ix) Statutory Technical roles related to deepening and widening of Tax Base including monitoring information gathering, verifications, forwarding references under Benami Act, potential cases for sharing with Investigation Wing/other agencies.
- (x) Statutory/Technical roles related to reporting including compilation of replies of Parliamentary Questions, statistical statements/reports called by higher authorities, Compilation of CAP-I and CAP-II & other statistical reports at Range Level.
- (xi) Statutory/Technical judicial roles including processing of appeals, timely filing, timely submission of scrutiny reports, assistance to higher authorities in judicial matters.
- (xii) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch.
- (xiii) Ensuring action on schemes approved by CBDT from time to time.
- (xiv) Any other function assigned by the statute or superior authority.

3.11 Role of Addl. Commissioner of Income Tax/ Joint Commissioner of Income Tax (Addl. CIT/JCIT) (TP)

3.11.1 Administrative Functions

- (i) Supervision of work of subordinate officers.
- (ii) Inspection of subordinate offices as per instructions issued by CBDT.
- (iii) Monitoring of proper record keeping and maintenance of office files and records.
- (iv) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & posting.
- (v) Implementation of Official Language Policy.
- (vi) Implementation of Digitalization and Information Security at Range level.

- (vii) Performance of vigilance functions including processing of vigilance matters & reports on vigilance proceedings, intimations under CCS (Conduct) Rules.
- (viii) Performance of all budgetary functions and according financial sanctions including utilization of GeM.
- (ix) Ensuring office hygiene and cleanliness.
- (x) Development & maintenance of infrastructure in respective charge including security of premises.
- (xi) Motivating, educating and providing leadership to officers working under her/him.
- (xii) To ensure movement of files and Dak recorded in Dak Dispatch and Receipt registers.
- (xiii) Implementation of various Government schemes and organizing meeting/functions.
- (xiv) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.11.2 Technical Functions

- (i) Statutory/Technical roles related to Transfer Pricing proceedings including guidance to TPOs, retrieval of information like CbCR, EOI references, APA compliance reports, passing Transfer Pricing orders, approving draft TP orders, issue of notices, directions to AOs, Co-ordination with field formation for TP related work, penalties, rectifications, other Statutory/Technical roles including monitoring of applications submitted under Safe Harbour Rules, familiarity with contemporary industry developments.
- (ii) Statutory/Technical Audit roles including supervision of timely disposal of Revenue Audit & Internal Audit Objections, recommending remedial action on Audit, approving remedial action as per Law, recommending response to Audit Objections, tracking Remedial Action.
- (iii) Ensuring compliance of Central Action Plan and achievement of targets set therein.
- (iv) Statutory/Technical Judicial roles including processing of appeals, representing before appellate forums, ensuring timely submission of scrutiny reports, remand reports, DRP directions and assistance to higher authorities.
- (v) Statutory/Technical role in taxpayer services including recommendation of

Action Taken Report on CPGRAMS, monitoring of e-Nivaran and Paper Grievance at Range level.

- (vi) Role as Appellate Authority for RTI matters.
- (vii) Statutory/Technical roles related to reporting including compilation of replies of Parliamentary Questions, statistical statements/reports called by higher authorities at Range level.
- (viii) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch.
- (ix) Ensuring action on schemes approved by CBDT from time to time.
- (x) Any other function assigned by the statute or superior authority.

3.12 Role of Addl. Commissioner of Income Tax/ Joint Commissioner of Income Tax (Addl. CIT/JCIT) (APA)

3.12.1 Administrative Functions

- (i) Supervision of work of subordinate officers.
- (ii) Inspection of subordinate offices as per instructions issued by CBDT.
- (iii) Monitoring of proper record keeping and maintenance of office files and records.
- (iv) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & posting.
- (v) Implementation of Official Language Policy.
- (vi) Implementation of Digitalization and Information Security at Range level.
- (vii) Performance of vigilance functions including processing of vigilance matters & reports on vigilance proceedings, intimations under CCS (Conduct) Rules.
- (viii) Performance of all budgetary functions according to financial sanctions including utilization of GeM.
- (ix) Ensuring office hygiene and cleanliness.
- (x) Development & maintenance of infrastructure in respective charge including security of premises.
- (xi) Motivating, educating and providing leadership to officers working under her/him.
- (xii) To ensure movement of files and Dak recorded in Dak Dispatch and Receipt registers.

- (xiii) Implementation of various Government Schemes and organizing meeting/functions.
- (xiv) Any other work/duties as signed by the higher authorities or under the Central Action Plan.

3.12.2 Technical Functions

- (i) Statutory/Technical roles related to APA proceedings including assisting CIT (APA) on APA related matters, monitoring questionnaires, holding pre-filing meetings with the applicant's management & employees.
- (ii) Statutory/Technical roles related to APA proceedings including understanding Business Model, transactions with A.Es. and Nation-wide/global business outlook of the applicant company.
- (iii) Undertaking a site visit of the Applicant's business premise, if required.
- (iv) Statutory/Technical roles related to APA proceedings including negotiations to reach a common point of agreement vis-a-vis benchmarking of international transactions and terms and conditions to be followed by the Applicant in cases of Unilateral APA.
- (v) Statutory/Technical roles related to APA proceedings including preparation of Function- Asset-Risk (F.A.R.) Analysis of the Applicant Taxpayer, Economic Analysis of the transactions undergone, Preparation of Draft Report (Position Paper) on APA applications and forwarding to CIT (APA).
- (vi) Statutory/Technical roles related to APA proceedings including Recommendations on the basis of the F.A.R. Analysis and Economic Analysis, TP Audit History, Industrial Outlook for the Applicant and past positions taken by the APA Team.
- (vii) In cases of Unilateral APA, preparation of draft agreement for the approval of CBDT.
- (viii) Ensuring compliance of Central Action Plan and achievement of targets set therein.
- (ix) Role as Appellate Authority for RTI matters.
- (x) Statutory/Technical roles related to reporting including compilation of replies of Parliamentary Questions, statistical statements/reports called by higher authorities at Range level.
- (xi) Technical role related to record management including ensuring maintenance of

- files and records, registers, movement of file, Dak receipt and dispatch.
- (xii) Ensuring action on schemes approved by CBDT from time to time.
 - (xiii) Any other function assigned by the statute or superior authority.

3.13 Role of Addl. Commissioner of Income Tax/ Joint Commissioner of Income Tax (Addl. CIT/JCIT) (BAR)

3.13.1 Administrative Functions

- (i) Supervision of work of subordinate officers.
- (ii) Inspection of subordinate offices as per instructions issued by CBDT.
- (iii) Monitoring of proper record keeping and maintenance of office files and records.
- (iv) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & posting.
- (v) Implementation of Official Language Policy.
- (vi) Implementation of Digitalization and Information Security at Range level.
- (vii) Performance of vigilance functions including processing of vigilance matters & reports on vigilance proceedings, intimations under CCS (Conduct) Rules.
- (viii) Performance of all budgetary functions according to financial sanctions including utilization of GeM.
- (ix) Ensuring office hygiene and cleanliness.
- (x) Development & maintenance of infrastructure in respective charge including security of premises.
- (xi) Motivating, educating and providing leadership to officers working under her/him.
- (xii) To ensure movement of files and Dak recorded in Dak Dispatch and Receipt registers.
- (xiii) Implementation of various Government Schemes and organizing meeting/functions.
- (xiv) Any other work/duties as signed by the higher authorities or under the Central Action Plan.

3.13.2 Technical Functions

Assisting CIT(DR)(BAR) in its functioning.

3.14 Role of Deputy Commissioner of Income Tax/ Assistant Commissioner of Income Tax (DCIT/ACIT) in the headquarters of PCCIT/CCIT

- (i) Assisting higher authorities in all headquarter's functions.
- (ii) Assistance in coordination with CBDT, all other offices, Parliamentary Committees and outside agencies.
- (iii) Assistance in implementation of Central Action Plan targets, Dak and file management of higher authority office.
- (iv) Assistance in all supervisory and monitoring functions of the higher authority.
- (v) Assisting higher authorities in all statutory and technical functions.
- (vi) Assisting higher authorities in judicial functions and audit functions.
- (vii) Assistance in demand management, budget collection and record management.
- (viii) Assistance in compilation of various reports, role as CPIO for higher authority office.
- (ix) Assistance in functions related to general administration including infrastructure matters, security, establishment & personnel matters, vigilance matters and budgetary matters.
- (x) Assistance in functions related to Taxpayer Services.
- (xi) Assistance in Systems related functions, Information Security and digitalization.
- (xii) Assistance in implementation of Official Language Policy.
- (xiii) Assistance in implementation of various schemes approved by the CBDT.
- (xiv) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xv) Any other function assigned by the statute or superior authority.

3.15 Role of Deputy Commissioner of Income Tax/Assistant Commissioner of Income Tax (DCIT/ACIT) (IT)

3.15.1 Administrative Functions

- (i) Motivating, educating and providing leadership to officials working under her/him, supervising infrastructure of the office and ensuring security including Information Security.
- (ii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill

- enhancement of subordinates, transfer & posting.
- (iii) Ensuring discipline and monitoring work of officials.
- (iv) Implementation of Official Language Policy, implementation of digitalization, performance of vigilance functions.
- (v) Performance of all budgetary functions and according financial sanctions.
- (vi) Ensuring office hygiene and cleanliness.
- (vii) Monitoring proper record keeping and maintenance of office files and records.
- (viii) To ensure movement of files and Dak recorded in Dak Dispatch and Receipt registers.
- (ix) Implementation of various Government schemes.
- (x) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.15.2 Technical Functions

- (i) Statutory/Technical roles related to assessment including issuing questionnaires, issue of notices, conducting hearings & enquiries, examining replies, case laws & instructions, computation of income and demand, verifications, passing assessment orders, penalties, rectifications, set aside & reopening assessments, special audit references, valuation references, EOI/MLAT/LR references, reference to TPO, provisional attachments.
- (ii) Statutory/Technical roles related to Surveys including identification of cases, discreet enquiries, seeking approval, conducting survey, maintaining survey register, preparing survey reports, keeping track of retention folders and impounded material.
- (iii) Statutory/Technical roles including issuance of Port Clearance Certificate, issuance of lower deduction of TDS certificate, processing of order giving effect and orders, action on information received from different sources, processing matters related to Equalization levy, handling of TEP , participation in Search & Seizure actions.
- (iv) Statutory/Technical roles related to prosecution & compounding including proposal for launching prosecutions, filing of prosecution complaints after sanction, safe custody of prosecution documents, coordination with Standing Counsel, attending Court hearings, service of complaint & summons to Taxpayer,

- verification of bills, submission of compounding reports, follow up of complaints.
- (v) Statutory/Technical roles related to recovery/ budget collection and demand management including preparation of Dossier reports, tracking status of the demand stayed, disposal of stay application, reconciliation of Arrear Demand, monitoring Self-Assessment Tax defaulters, notices to defaulters, coordination with CPC and other units for adjustments.
 - (vi) Statutory/Technical roles related to audit matters including maintenance of Revenue Audit and Internal Audit registers, preparation of replies to audit objections, taking remedial action, preparing list of auditable cases.
 - (vii) Taking action on schemes approved by CBDT from time to time.
 - (viii) Technical role related to Taxpayer services such as processing CPGRAMS matters, e-Nivaran matters, maintaining grievance register.
 - (ix) Statutory role as CPIO for RTI matters.
 - (x) Statutory and Technical role related to deepening and widening of Tax Base including information gathering, verifications, potential cases for sharing with Investigation Wing/other agencies, identifying cases for enquiry under Black Money Act, identifying cases for enquiry under Benami Act.
 - (xi) Technical roles related to reporting including preparing Parliamentary Questions, statistical statements/reports called by higher authorities, CAP-I and CAP-II & other statistical reports and miscellaneous reports of their charge.
 - (xii) Statutory /Technical & Judicial roles including preparation of scrutiny report, submissions for applications for filing appeals giving appeal effect, remand reports, coordinating with Counsel, processing of Vakalatnamas, providing necessary information and paper book, filing of Miscellaneous Application.
 - (xiii) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch.
 - (xiv) Any other function assigned by the statute or superior authority.

3.16 Role of Deputy Commissioner of Income Tax/ Assistant Commissioner of Income Tax (DCIT/ACIT) (TPO)

3.16.1 Administrative Functions

- (i) Motivating, educating and providing leadership to officials working under her/him, supervising infrastructure of the office and ensuring security including Information Security.

- (ii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & posting.
- (iii) Ensuring discipline and monitoring work of officials.
- (iv) Implementation of Official Language Policy.
- (v) Implementation of digitalization and Information Security.
- (vi) Performance of vigilance functions.
- (vii) Performance of all budgetary functions and according financial sanctions.
- (viii) Ensuring office hygiene and cleanliness.
- (ix) Monitoring of proper record keeping and maintenance of office files and records.
- (x) To ensure movement of files and DAK recorded in DAK Dispatch and Receipt registers.
- (xi) Implementation of various Government Schemes.
- (xii) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.16.2 Technical Functions

- (i) Statutory/Technical roles related to Transfer Pricing proceedings including issue of notices, questionnaires, examining replies, identifying suitable comparables, information retrieval from CbCR data/3CEB, computations, familiarity with contemporary industry developments, passing TP orders, rectifications, penalties, reopening assessments.
- (ii) Statutory/Technical roles related to surveys including identification of cases, discreet enquiries, seeking approval, conducting survey, maintaining survey register, preparing survey reports, keeping track of retention folders and impounded material.
- (iii) Statutory role as CPIO for RTI matters.
- (iv) Statutory/Technical roles including processing applications submitted under Safe Harbour Rules, participation in Search & Seizure actions.
- (v) Statutory/Technical roles related to Audit matters including carrying out Chain Audit (Internal Audit), coordinating with CAG officials for conducting Revenue audit, disposal of objections.
- (vi) Technical role in Taxpayer services such as processing CPGRAMS matters, e-

Nivaran matters, maintaining grievance register.

- (vii) Statutory/Technical roles related to judicial matters including suggesting further appeals along with drafting of grounds of appeals, replies to Affidavits of the assesseees and Writ petitions filed by the assessee, giving effects to Appellate Orders & DRP Orders, submission of Central Scrutiny Reports to jurisdictional authorities in time.
- (viii) Technical roles related to reporting including preparing Parliamentary Questions, statistical statements/reports called by higher authorities.
- (ix) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, DAK receipt and dispatch.
- (x) Taking action on schemes approved by CBDT from time to time.
- (xi) Any other function assigned by the statute or superior authority.

3.17 Role of Deputy Commissioner of Income Tax/ Assistant Commissioner of Income Tax (DCIT/ACIT) (APA)

3.17.1 Administrative functions

- (i) Motivating, educating and providing leadership to officials working under her/him, supervising infrastructure of the office and ensuring security including Information Security.
- (ii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & posting.
- (iii) Ensuring discipline and monitoring work of officials.
- (iv) Implementation of Official Language Policy.
- (v) Implementation of digitalization and Information Security.
- (vi) Performance of vigilance functions.
- (vii) Performance of all budgetary functions according to financial sanctions.
- (viii) Ensuring office hygiene and cleanliness.
- (ix) Monitoring of proper record keeping and maintenance of office files and records.
- (x) To ensure movement of files and DAK recorded in DAK Dispatch and Receipt registers.
- (xi) Implementation of various Government Schemes.
- (xii) Any other work/duties assigned by the higher authorities or under the Central

Action Plan.

3.17.2 Technical Functions

- (i) Statutory/Technical roles related to APA proceedings including recommendations on the basis of the Function-Asset-Risk (F.A.R.) Analysis and Economic Analysis, TP Audit History, Industrial Outlook for the Applicant and past positions taken by the APA Team.
- (ii) Statutory/Technical roles related to APA proceedings including technical functions such as assisting Addl. CIT (APA) on APA related matters, holding pre-filing meetings with the applicant's management & employees.
- (iii) Statutory/Technical roles related to APA proceedings including understanding Business Model, transactions with A.Es. and Nation-wide/global business outlook of the applicant company.
- (iv) Undertaking a site visit of the Applicant's business premises, if required.
- (v) Statutory/Technical roles related to APA proceedings including negotiations to reach a common point of agreement vis-a-vis benchmarking of international transactions and the terms and conditions to be followed by the Applicant in cases of Unilateral APA.
- (vi) In cases of Unilateral APA, preparation of draft agreement for the approval of CBDT.
- (vii) Statutory/technical roles related to APA proceedings including preparation of detailed Function-Asset-Risk (F.A.R.) Analysis of the Applicant Taxpayer, Economic Analysis of the transactions undergone.
- (viii) Statutory/Technical roles related to APA proceedings including Finalizing Draft Report (Position Paper) on APA Applications for perusal of CIT (APA).
- (ix) Technical roles related to reporting including preparing Parliamentary Questions, statistical statements/reports called by higher authorities.
- (x) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, DAK receipt and dispatch.
- (xi) Taking action on schemes approved by CBDT from time to time.
- (xii) Statutory role as CPIO for RTI matters.
- (xiii) Any other function assigned by the statute or superior authority.

3.18 Role of Assistant Commissioner of Income Tax/Income Tax Officer (ACIT/ITO) (Secretary) in the office of CIT(DRP)

- (i) Assisting CIT(DRP) in all Administrative Functions.
- (ii) Assistance in compilation of data, submission of all reports, maintenance of records, Parliamentary matters.
- (iii) Assistance in judicial functions like submission of appeal papers.
- (iv) Assistance in time barring matters and DRP orders.
- (v) Assisting CIT(DRP) in functions related to general administration including infrastructure matters, security, establishment & personnel matters, vigilance matters and budgetary matters.
- (vi) Assistance in functions related to Taxpayer Services.

3.19 Role of Deputy Commissioner of Income Tax/ Assistant Commissioner of Income Tax (DCIT/ACIT) (BAR)

3.19.1 Administrative functions

- (i) Motivating, educating and providing leadership to officials working under her/him, supervising infrastructure of the office and ensuring security including Information Security.
- (ii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & posting.
- (iii) Ensuring discipline and monitoring work of officials.
- (iv) Implementation of Official Language Policy.
- (v) Implementation of Digitalization and Information Security.
- (vi) Performance of vigilance functions.
- (vii) Performance of all budgetary functions according to financial sanctions.
- (viii) Ensuring office hygiene and cleanliness.
- (ix) Monitoring of proper record keeping and maintenance of office files and records.
- (x) To ensure movement of files and DAK recorded in DAK Dispatch and Receipt registers.
- (xi) Implementation of various Government Schemes.
- (xii) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.19.2 Technical Functions

Assisting Addl. CIT/JCIT (BAR) in its functioning.

3.20 Role of Income Tax Officer (ITO) in the headquarters of PCCIT/CCIT/PCIT/CIT (IT/TP/APA/DRP)

- (i) Assisting higher authorities in all headquarter's functions.
- (ii) Assistance in coordination with CBDT, all other offices, Parliamentary Committees and outside agencies.
- (iii) Assistance in implementation of Central Action Plan targets, DAK and file management of higher authority office.
- (iv) Assistance in all supervisory and monitoring functions of the higher authority.
- (v) Assisting higher authorities in all statutory and technical functions.
- (vi) Assisting higher authorities in judicial functions and audit functions.
- (vii) Assistance in demand management, budget collection and record management.
- (viii) Assistance in compilation of various reports, role as CPIO for higher authority office.
- (ix) Assisting in functions related to general administration including infrastructure matters, security, establishment & personnel matters, vigilance matters and budgetary matters.
- (x) Assistance in functions related to Taxpayer Services.
- (xi) Assistance in Systems related functions, Information Security and digitalization.
- (xii) Assistance in implementation of Official Language Policy.
- (xiii) Assistance in implementation of various schemes approved by the CBDT.
- (xiv) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xv) Any other function assigned by the statute or superior authority.

3.21 Role of Income Tax Officer (ITO) (IT)

3.21.1 Administrative Functions

- (i) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & posting.
- (ii) Supervision of work of subordinates.

- (iii) Implementation of Official Language Policy.
- (iv) Implementation of Digitalization and Information Security.
- (v) Performance of vigilance functions.
- (vi) Performance of all budgetary functions and according financial sanctions.
- (vii) Ensuring office hygiene and cleanliness.
- (viii) Monitoring proper record keeping and maintenance of office files and records.
- (ix) Implementation of various Government Schemes.
- (x) Any other work/duties assigned by the higher authorities or under the Central Action Plan.

3.21.2 Technical Functions

- (i) Statutory functions including issuance of Port Clearance Certificate, issuance of lower deduction of TDS certificate, passing Assessment Orders, rectification, special audit references, Valuation references, issue of notices, survey actions, processing of Order Giving Effect (OGE) and orders, prosecution & compounding.
- (ii) Technical functions including retrieval of information from portals, processing matters related to Equalization levy, EOI/MLAT/LR references, potential cases for sharing with Investigation Wing/other agencies, identifying cases for enquiry under Black Money Act, TEP enquiries, identifying cases for enquiry under Benami Act, cases for surveys.
- (iii) Recovery matters including preparation of Dossier reports, tracking status of the demand stayed, disposal of stay application, reconciliation of Arrear Demand, monitoring Self-Assessment Tax defaulters, notices to defaulters, coordination with CPC and other units for adjustments.
- (iv) Taking action for Budget Collection.
- (v) Role in Taxpayer Services such as processing CPGRAMS matters, e-Nivaran matters, maintaining grievance register.
- (vi) Role as CPIO for RTI matters, deepening and widening of Tax Base.
- (vii) Preparing Parliamentary Questions, statistical statements/reports called by higher authorities, preparing CAP-I and CAP-II & other statistical reports and miscellaneous reports of their charge.
- (viii) Attending to Judicial matters including preparation of scrutiny report,

submissions for applications for filing appeals giving appeal effect, remand reports, coordinating with Counsel, preparation of Vakalatnamas, providing necessary information and paper book, filing of Miscellaneous Application.

- (ix) Statutory/Technical roles related to audit matters including maintenance of Revenue Audit and Internal Audit registers, preparation of replies to audit objections, taking remedial action, preparing list of auditable cases.
- (x) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, DAK receipt and dispatch.
- (xi) Any other function assigned by the statute or superior authority.

3. 22 Role of Tax Recovery Officer (TRO) (IT)

- (i) Maintaining data for Dossier Cases, verification and reconciliation of arrears of tax.
- (ii) Drawing of Tax Recovery Certificates (TRCs) and related work.
- (iii) Issuance of Statutory Notices and receiving the replies/submissions from the Assessee.
- (iv) Retrieving of information / data from Departmental Portals.
- (v) Conducting Recovery proceedings including attachment and sale of the assessee's movable and immovable property.
- (vi) Ensuring Cash Collection out of Outstanding Arrear Demands.
- (vii) Appointing a receiver for the management of movable and immovable properties.
- (viii) Issue of Warrant and arrest of the assessee and his detention in prison.
- (ix) Conducting Recovery Surveys.
- (x) Filing a civil suit in a court of law for Recovery of Outstanding demand.
- (xi) Follow up action towards recovery of demand and conduct of auction.
- (xii) Closure of TRCs.
- (xiii) Delivery of possession of property to the auction purchaser.
- (xiv) Submission of Monthly Progress Report and other prescribed reports.
- (xv) Maintenance of Registers such as Inward Register for Certificates, Cash Book, Execution Registers, Register for Daily reduction/collection of certified demand, Stay Register, Instalment register, Disposal Register, Custody Register, Closed Certificate Register.
- (xvi) Liaison with the Assessing Officer to ascertain the details of movable and

immovable property and the correct position of demand.

- (xvii) Liaisoning with other agencies for the matters related to recovery of outstanding demands.
- (xviii) Submission of proposals for write off to the CBDT or Committees in the cases identified and initiating action as per Law in force.
- (xix) Identification of fresh cases for write-off.
- (xx) Transfer of grievances viz. CPGRAMS, e-Nivaran and Paper Grievances pertaining to other authorities/offices.
- (xxi) Maintenance of control register for grievances received/disposed and ensuring proper follow up action, post disposal of grievance.
- (xxii) Disposal of application regarding correction of Section or Financial Year or PAN in challan, reconciliation of demand challan correction, tagging of challans (unconsumed or otherwise) requested by the Taxpayer, raising awareness among the assesseees by conducting focused outreach programme.
- (xxiii) Any other function assigned by the statute or superior authority.

3.23 Role of Inspector of Income Tax (ITI) in the O/o PCCIT/CCIT/PCIT/CIT/Addl. CIT/JCIT (IT/TP/APA/DRP)

- (i) Assist the higher authorities in regular activities including statutory and technical work.
- (ii) Assist the officers in drafting, briefs, notes, database searches, online data/information.
- (iii) Outdoor work such as conducting enquiries, Service of Summons/notices, if directed.
- (iv) Assist in preparation of reports and replies to Parliamentary Questions.
- (v) Assist in grievance redressal, handling Judicial & Audit related work, System (ITBA/ITD) related work.
- (vi) Retrieving of information /data from the System Portals.
- (vii) Analysis of data, browsing, net-scaping, searching data available online for related cases.
- (viii) Keeping updated with the Laws and Office procedures, Technology Interface.
- (ix) Running the database.
- (x) Maintain a summary of status/stage of all cases, Assisting Officers in Finance & budgetary matters.

- (xi) Assistance in preparation of pay bill and communication with the ZAO and Pay & Accounts office, in relation to the officers & officials working in the headquarters.
- (xii) Assistance in processing of various bills including that of vendors.
- (xiii) Assistance in putting up files related to transfer and posting of the officers/officials posted in the Directorate.
- (xiv) Assisting Officers in Establishment matters.
- (xv) To assist in putting up proposals for infrastructure.
- (xvi) Any other function assigned by the statute or higher authority.

3.24 Role of Inspector of Income Tax (ITI) in the O/o DCIT/ACIT/ITO (IT)

- (i) Drafting reports, notices, orders, database searches, online data/information.
- (ii) Checking of returns and generating letters of deficiencies.
- (iii) Checking of claims, brought forward losses, deductions, exemptions, relief and rebates under the Act.
- (iv) Searching of case laws, circulars, instructions and notifications issued by CBDT/Directorates, and inter-linking/cross-checking of references and citations;
- (v) Preparation of appeal papers and filing of appeals.
- (vi) Outdoor work relating to recovery of taxes, preparing proposals for write-off/scaling down.
- (vii) Maintaining list of potential/pending prosecution cases where appeals are pending before CIT (Appeals), ITAT, High Court or Supreme Court.
- (viii) Monitoring dates of hearings/ proceedings in the courts and briefing Standing Counsel.
- (ix) Collection and compilation of evidence for processing of prosecution cases.
- (x) Assistance in surveys including maintaining data regarding survey cases, parties/premises surveyed, details of authorizations, staff associated with surveys, assessment particulars of parties, and surveys involving violent incidents.
- (xi) Retrieving of information/data from the ITBA/ITD/ Insight Portal.
- (xii) Preparation of Dossiers and putting up to the AO for approval.
- (xiii) Scrutiny Report, Audit related work and other Judicial work of the charge.
- (xiv) Arranging for hearings and taking note during hearings.
- (xv) Grievance monitoring and disposal with concurrence of the AO.

- (xvi) Outdoor work such as conducting enquiries, service of Summons/ Notices, if directed.
- (xvii) Assistance in matters related to Judicial work/functions such as scrutiny report, remand reports, preparation of appeal papers and filing of appeals and monitoring dates of hearings/ proceedings in the courts and briefing Standing Counsel.
- (xviii) Analysis of data, browsing, net-scaping, searching data available online for related cases.
- (xix) Preparing draft replies to Parliamentary Questions, preparing specific draft reports sought by the higher authorities on various matters, preparing draft monthly DO letters.
- (xx) Assistance to DCIT/ACIT/ITO in matters relating to public relations and grievance redressal, taxpayer education and taxpayer assistance, RTI matters, CPGRAMS, e-Nivaran.
- (xxi) Any other function assigned by the statute or superior authority.

3.25 Role of Inspector of Income Tax (ITI) in the O/o DCIT/ACIT (TPO)

- (i) Assistance in preparation and submission of rectifications, Appeal effects /DRP Order Effect and central scrutiny reports to the TPOs, database searches, online data/information.
- (ii) Collection and Compilation of data pertaining to the Charge.
- (iii) Field enquiries and verification or notice delivery, if required.
- (iv) Analysis of data, browsing, net-scaping, searching data available online for related cases.
- (v) Searching the Transfer Pricing databases for comparables.
- (vi) Audit Objection related matters.
- (vii) Retrieving of information / data from the ITBA/ITD/ Insight Portal.
- (viii) Assisting the TPO in preparation of statistical reports, appeal papers and filing of appeals.
- (ix) Assisting the TPO in search process, Preparation of Transfer Pricing Orders.
- (x) Preparing draft replies to Parliamentary Questions, preparing specific draft reports sought by the higher authorities on various matters, preparing draft monthly DO letters.
- (xi) Any other function assigned by the statute or superior authority.

3.26 Role of Inspector of Income Tax (ITI) in the O/o DCIT/ACIT (APA)

- (i) Assist the Team APA in day-to-day activities and meetings.
- (ii) Drafting reports, notices.
- (iii) Analysis of data, browsing, net scaping, searching data available online for related cases.
- (iv) Running the database, arranging pre-filing meetings.
- (v) Helping the APA team in developing Position Papers.
- (vi) Helping the APA team in maintaining liaison with FT & TR Division.
- (vii) Any other function assigned by the statute or superior authority.

3.27 Role of Inspector of Income Tax (ITI) in the O/o TRO (IT & TP)

- (i) Handling of Tax Recovery Certificates assigned by the TROs.
- (ii) Assistance to TRO in the discharge of his functions under the Second Schedule and Third Schedule and collection work, including issue of show-cause notices, garnishee notices.
- (iii) Checking of interest charged in respect of certified demands.
- (iv) Reconciliation of arrears, Execution of distraint warrants.
- (v) Maintenance and making entries in the collection/reduction register or on ITBA.
- (vi) Maintenance of disposal register, stay register, instalment register, cheque register.
- (vii) Any other function assigned by the statute or superior authority.

3.28 Role of Office Superintendent/Tax Assistant (OS/TA) in the O/o PCCIT/CCIT/PCIT/CIT/Addl. CIT/JCIT (IT/TP/APA)

- (i) Bringing urgent matters to the notice of the Officer.
- (ii) Ensuring maintenance of guard files of circulars, notifications and instructions.
- (iii) Ensuring timely and accurate submission of all the statistical reports.
- (iv) Ensuring smooth functioning of Dak counters, marking of Dak papers and prompt distribution, thereof.
- (v) Compilation/ preparation of statements and reports.
- (vi) System (ITBA/ITD/Insight/e-filing) related work.
- (vii) Maintenance of the movement registers for files/ records.

- (viii) Maintenance of fixation register.
- (ix) Organizing case records/ briefs well before the date of hearing.
- (x) Maintenance of Data in soft copy for future use.
- (xi) Retrieving of information / data from the ITBA/ITD/Insight Portal, dealing with PAC/C&AG matters, Parliament Questions.
- (xii) Ensuring smooth functioning of ASK centres, PAN related matters.
- (xiii) Receipt and Dispatch of Tapal, Maintenance of Tapal Registers.
- (xiv) Maintenance of files/ case records.
- (xv) Filing of letters / Submissions in the respective folders.
- (xvi) Typing work as and when required by superiors.
- (xvii) Maintaining Leave Records of officials ensuring office discipline is maintained.
- (xviii) Maintenance and monitoring of Muster, ensuring availability of office stationery.
- (xix) Any other function assigned by the statute or superior authority.

3.29 Role of Office Superintendent/Tax Assistant (OS/TA) in the O/o DCIT/ACIT/ITO (IT/TP/APA)

- (i) Retrieving of information /data from the ITBA/ITD/ Insight Portal.
- (ii) Uploading the Orders on ITBA System, processing of rectification/ Order Giving Effect (OGE).
- (iii) Maintenance of the movement registers for files/ records.
- (iv) Maintenance of fixation register, computation of Income on ITBA/manually, maintenance and updation of TP Registers.
- (v) Organizing case records/briefs well before the date of hearing.
- (vi) Maintenance of Data in soft copy for future use, Receipt and Dispatch of Tapal.
- (vii) Maintenance of Tapal Registers, maintenance of files /case records.
- (viii) Filing of letters / submissions to the respective folders.
- (ix) Typing work as and when required by superiors.
- (x) Bringing urgent matters to the notice of the Officer.
- (xi) Ensuring maintenance of guard files of circulars, notifications and instructions.
- (xii) Ensuring timely and accurate submission of all statistical reports.
- (xiii) Ensuring smooth functioning of Dak counters, marking of Dak papers and prompt distribution, thereof.
- (xiv) Compilation/ preparation of statements and reports.
- (xv) System(ITBA/ITD/Insight/e-filing) related work.

- (xvi) Any other function assigned by the statute or superior authority.

3.30 Role of Office Superintendent/Tax Assistant (OS/TA) in Admin/DDO office/HQ (IT&TP/APA)

- (i) Monitoring of provisions of all necessary infrastructures to all officers & officials.
- (ii) Assisting the concerned authority in matters relating to security, cleanliness and sanitation of the building.
- (iii) Assistance in work relating to maintenance of infrastructure including IT systems, follow-up of complaints.
- (iv) Ensuring proper maintenance of fire-fighting equipment, furniture, library and records, thereof.
- (v) Proper maintenance of cash book, contingent register, stamp registers and incidental correspondence, statements.
- (vi) Preparation of pay bills, T.A. bills, contingent bills, bills of various advances, bills of OTA, tuition fee, medical reimbursement and maintenance of allied registers in HRMS.
- (vii) Assistance in purchase / distribution / maintenance of stationery/ books/ pamphlets/ newspapers/ periodicals / articles/ liveries / sanitary articles/ electrical goods / PCs & Printers/ air conditioners/ transformers/ room desert coolers/ water coolers/ computers/ photocopy machines/pedestal fans/first aid box/ day-to-day articles for office use/miscellaneous items through GeM Implementation of Incentive Scheme.
- (viii) Compilation of figures from ZAO and Banks.
- (ix) Generation of tax deduction statements, annual returns of TDS, L.P.C, salary certificates, monthly pay slip for each employee.
- (x) Preparation of all schedules and statements for recovery of loans and advances.
- (xi) Assisting matters pertaining to leave of staff and officers.
- (xii) Generating and preparing monthly expenditure statement, five monthly / ten monthly budget statements, certificate of expenditure, appropriation register, list of bills, sub-head wise/ party-wise expenditure.
- (xiii) Maintenance of sanctioned grant, its allocation and surrender.
- (xiv) GeM related works.
- (xv) Automatic transfer of payroll data from one office to another office in the event of transfer of an employee.
- (xvi) Preparation of pension, gratuity and provident fund papers so that payment of

retirement benefits is made to the person concerned latest on the date of retirement.

- (xvii) Checking of files/ records submitted to higher authorities for fixation of pay, nomination for deputation.
- (xviii) Ensuring proper maintenance of all registers, stock register, properties register, stamp register, stationery register, register of records destroyed, Dead stock register, register of books and publications, service books, register of advances, pay bills, T.A. bills, L.T.C bills, medical bills, contingent bills, personal files, leave accounts, telephone/ SIM card register, receipt and dispatch register, stamp accounts.
- (xix) Checking the quality of local purchases and ensuring observance of proper procedure while making purchases.
- (xx) Ensuring timely submission of indent stationeries, timely procurement and proper distribution, thereof.
- (xxi) Ensuring auction sale of old furniture, waste papers and other useless articles.
- (xxii) Ensuring proper distribution of books/templates/publications received from CBDT, New Delhi.
- (xxiii) Checking and ensuring deposit of copying and inspection fees.
- (xxiv) Processing of Vigilance related matters including complaints.
- (xxv) Assistance in work relating to staff welfare, canteen.
- (xxvi) Dealing with references relating to CCS (Conduct) Rules.
- (xxvii) Assisting in the issue of CGHS/identity cards.
- (xxviii) Collection of APARs & Immovable Property Returns.
- (xxix) Proper maintenance of seniority list of non-gazetted cadres, disposition/ gradation lists, register of sanctioned/ working strength, reservation roster, register of vacancies.
- (xxx) Preparation / Collection of eligibility list, relevant records and data for holding DPCs of promotions, MACP, confirmation and preparation of respective orders.
- (xxxi) Allocation of Dossiers to new recruits.
- (xxxii) Processing and handling of applications for compassionate appointments, sports quota appointments and issuance of orders.
- (xxxiii) Handling of files of temporary status and contingent workers.
- (xxxiv) Implementation of all roles assigned in HRMS software.
- (xxxv) Matters pertaining to Recruitment Rules.

- (xxxvi) General supervision, ensuring discipline and punctuality of officials.
- (xxxvii) Ensuring proper arrangement for conduct of all Departmental and other examinations.
- (xxxviii) Organizing conferences, various meetings.
- (xxxix) Preparation of posting and transfer orders of officers and staff members and maintenance of particulars of their date of joining and relieving.
- (xl) Maintenance of list of office and residential accommodations and assistance in allotment of staff quarters.
- (xli) Updation of relevant portion of bio-data in HRMS on promotion/transfer, Maintenance of list of telephones/Mobile SIM Card, operational vehicles and monitoring of their allocation.
- (xlii) Maintaining particulars of address and telephone numbers of officers and staff.
- (xlili) Online allotment of employee's numbers from the bio-data furnished by employees.
- (xliv) Monitoring of work relating to implementation of Official Language Policy.
- (xlv) Any other function assigned by the statute or superior authority.

3.31 Role of Office Superintendent/Tax Assistant (OS/TA) in O/o TRO in IT&TP/APA Charge

- (i) Handling of Tax Recovery Certificates assigned by the TROs.
- (ii) Preparation of statement of arrear demand for recovery.
- (iii) Reconciliation of TRO's demand register with D&CRs of the AOs every year.
- (iv) Calculation of interest under section 220(2) of the Act, upto the date of recovery.
- (v) Proper action on letters of cancellation of RCs received from AOs.
- (vi) Monitoring of progress of recovery.
- (vii) Issue of acknowledgement for the Attached Articles and cash.
- (viii) Making of entries regarding particulars of the Attached Articles in the custody register.
- (ix) Affixing separate slips on each Attached Article including the file number, name of defaulter and the date attachment.
- (x) Maintenance of Inward Register for Certificates, Cash Book, Execution Register, Register of Daily reduction/collection of certified demand, Stay Register, Instalments Register, Disposal Register, Closed Certificates Register, Custody Register, Daily Diary, Register of Recovery in case of Companies in liquidation,

BIFR & Sick companies, TRO's control register, Register of Movable and Immovable Property attached and sold.

- (xi) Submission of Monthly Progress Report.
- (xii) Any other function assigned by the statute or superior authority.

3.32 Role of Administrative Officer (AO) (Grade-I, II, III) in IT&TP/APA Charge

- (i) General supervision, ensuring discipline, attendance and punctuality, checking of attendance register, vigilance functions, security of the building/establishment.
- (ii) Ensuring proper and timely disposal of audit objections/queries.
- (iii) Timely submission of GST and TDS statement.
- (iv) To act as CPIO under the RTI Act
- (v) Rendering assistance to the posting and transfer of officers and staff members and maintenance of particulars of their date of joining and relieving.
- (vi) Ensuring correct and timely reply to all Parliament Questions, PAC, Estimates Committee and C&AG queries.
- (vii) Ensuring timely submission of indent for forms and stationery, timely procurement, proper distribution thereof and proper maintenance of the relevant registers.
- (viii) Maintenance and cleanliness of office rooms, welfare work relating to recreation and sports.
- (ix) Coordination of matters relating to Hon'ble Supreme Court, High Court and CAT related to establishment functions.
- (x) Getting APARs of staff members written /counter signed in time.
- (xi) Maintenance of records in HRMS.
- (xii) Monitoring of work relating to implementation of Official Language Policy.
- (xiii) Budgetary monitoring.
- (xiv) Holding the charge of Drawing and Disbursing Officer.
- (xv) Work relating to proper docketing of receipt and dispatch of Dak and control over distribution of Dak.
- (xvi) Functions related to GeM, PFMS, e-Bhavishya.
- (xvii) Drawing up and processing of bills under various heads.
- (xviii) Putting up the leave applications and orders thereof.
- (xix) Implementation of Office Orders, supervision of functions related to e-Office.
- (xx) Maintenance of APAR of non-gazetted personnel, Service Books, Stock

register, Furniture.

- (xxi) Preparation of Pension and other retirement related papers.
- (xxii) Matters relating to pay fixation and service related matter.
- (xxiii) Annual physical verification and stock taking of records and stationery.
- (xxiv) Drawing up of contingent bills within the limit of sanction of budget allotted to the charge.
- (xxv) Management of areas relating to preparation of statements, statistics and matters relating to recovery.
- (xxvi) Submission of Monthly Expenditure Statement, arrangement of display of posters and banners.
- (xxvii) Purchase of goods/services within the financial power delegated in accordance with the GFR and purchase of goods/services with administrative approval.
- (xxviii) Maintenance of records regarding house building advance, vehicle advance. GPF Advance, part and final withdrawal, Processing of all bills, Loans and Advances, TA/LTC, Contingent bills, Pension Bills (except salary) through PFMS (Public Financial Management System).
- (xxix) Processing of Salary bills that includes DA, DA Arrear, Bonus, Children Education Allowance, Promotional Benefits, tax calculation, Generation of form 16 on EIS (Employee Information System) module of PFMS (Public Financial Management System).
- (xxx) Making necessary arrangements for important events and meetings. Authority to inflict punishment to non-Gazetted personnel according to the procedure laid down in CCS (CCA) Rules.
- (xxxi) Any other function assigned by the statute or superior authority.

3.33 Role of Senior Private Secretary/Private Secretary/Stenographers (Sr.PS/PS/Stenographers) (Analyst & Drafter) in IT& TP/APA Charge

- (i) Attending to inward and outward telephone calls.
- (ii) Attending to visitors and fixation/ cancellation of appointments.
- (iii) Keeping note of engagements, meetings and reminding the officer well in time.
- (iv) Getting required papers ready for meetings and appointments.
- (v) Circulation of tour programme and attending to arrangements relating to tours.
- (vi) Bringing to the notice of the officer, important pending matters which require his urgent attention.

- (vii) Issue and receipt of communication /intimation slips.
- (viii) Routine data handling, processing and analysis.
- (ix) Preparation of compliance memos.
- (x) Any other work of official nature specifically assigned (including typing and comparison work, maintenance of confidential files, maintenance of copying register).
- (xi) Taking dictation and transcription.
- (xii) Data entry work on Departmental application software.
- (xiii) Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action.
- (xiv) Keeping a record of files moving to and from the officer.
- (xv) Keeping track of follow up action in regard to matters marked by the officer to officials under him.
- (xvi) Maintenance of officer's personal library and updating of reference books therein.
- (xvii) Dispatch and receipt of D.O. letters and confidential Dak.
- (xviii) Maintenance of personal files of the officer.
- (xix) Destroying by shredding, stenographic record of confidential and secret letters as directed by concerned officer after typing and issuing the letters.
- (xx) Maintenance of confidential files including APARs.
- (xxi) Functioning in e-Office as per functionality/roles assigned.
- (xxii) Preparation of returns/ statistics as and when required.
- (xxiii) Hindi related works including preparation of Hindi report.
- (xxiv) To ensure office cleanliness and hygiene as per mandate of 'Swachh Bharat Mission'.
- (xxv) Any other work to be performed for administrative requirements as per the directions of the higher authorities.

3.34 Role of Multi-Tasking Staff (MTS) in IT & TP/APA Charge

- (i) Carrying of files and documents inside the building.
- (ii) Photocopying, scanning, sending of fax/emails.
- (iii) Physical maintenance of records of the section.
- (iv) Making available record as and when required, placing of papers in relevant files
- (v) Serving of notices.

- (vi) General cleanliness and upkeep of the section/office.
- (vii) Cleaning of rooms, dusting of furniture, cleaning of building, fixtures, thereby ensuring office cleanliness and hygiene as per mandate of 'Swachh Bharat Mission'.
- (viii) Upkeep of park, lawns, potted plants, Watch and Ward duties.
- (ix) Opening up and closing up of the rooms each day, attending to officers.
- (x) Generating logs and complaints.
- (xi) Driving of vehicles, if in possession of valid driving license.
- (xii) Other non-clerical work in the section/office.
- (xiii) Assisting in routine work like diary, dispatch including maintenance of such data on computer.
- (xiv) Delivery of Dak outside the building.
- (xv) Ensuring gadgets, equipment, computers, printers are ready for use in the office.
- (xvi) Any other function assigned by the statute or superior authority.

Note: The MOP may be subject to changes as per current laws, rules and regulations. The MOP has been prepared with utmost care, however, the same is in nature of guidelines. For purposes of any reference, relevant instruction/ Circular/ guidelines/ order/ any other communication of the CBDT and Govt. of India may be referred.



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