



Manual of Office Procedure for Board for Advance Rulings 2024

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

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



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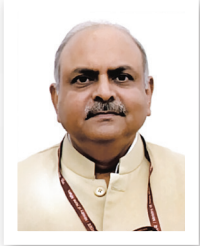
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Chairman, CBDT



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.

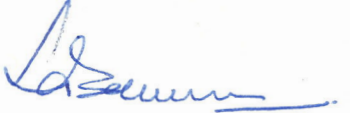
In view of these advancements, the department decided to undertake a comprehensive review of its organizational structure and processes. To steer this initiative, a committee was constituted with the objective of redefining, realigning, and reassigning roles at all levels within different verticals of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



सत्यमेव जयते

भारत सरकार / Government of India

वित्त मंत्रालय / Ministry of Finance

राजस्व विभाग / Department of Revenue

केंद्रीय प्रत्यक्ष कर बोर्ड / Central Board of Direct Taxes



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. After Manual of Office Procedure for the Directorate of Income-tax (Intelligence & Criminal Investigation), Manual of Office Procedure for the Board for Advanced Ruling (BAR) is next in 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 BAR 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.



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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)

BOARD FOR ADVANCE RULINGS (BAR)

1. Introduction

1.1 The Central Board of Direct Taxes (CBDT) vide Notification no.96/2021 dated 1st September 2021 constituted three Boards for Advance Rulings (BAR). Further, by Notification No. 07 of 2022, the Scheme of e-advance Ruling was introduced with an objective to make the entire process of advance rulings with a minimal interface and impart greater efficiency, transparency and accountability.

1.2 Subsequently, the Boards for Advance Rulings have been operationalised in Delhi and Mumbai. These Boards started functioning through e-mail-based procedures and conducting hearing through video conferencing.

1.3 The power and functions of the BAR are provided in Chapter XIX-B of the Income Tax Act, 1961 (the Act) consisting of sections 245N to 245W.

1.4 The ruling can be obtained by the following applicants:

- (i) A non-resident in regard to a tax liability arising out of a transaction undertaken or proposed to be undertaken;
- (ii) A resident undertaking or proposing to undertake a transaction with a non-resident to determine the tax liability of the non-resident arising out of such a transaction;
- (iii) A resident who has undertaken or proposes to undertake one or more transactions of the value of Rs.100 crore or more in total [vide Notification No. 73 dated 28th November, 2014] to determine tax liability arising out of such transaction;
- (iv) A Public Sector Company can also apply to seek a ruling in advance in respect of issues relating to the computation of total income which is pending before any income-tax authority or Appellate Tribunal;
- (v) Any person, being a resident or non-resident, can obtain a decision or determination whether an arrangement proposed to be undertaken by it is an impermissible avoidance arrangement as referred to in Chapter X-A or not.

1.5 The Applicant can be a/an: (i) individual, (ii) Hindu undivided family, (iii) company, (iv) firm, (v) association of persons or a body of individuals, whether incorporated or not, (vi) a local authority, and (vii) artificial juridical person, not falling within any of the above.

1.6 The BAR consists of two members, each being an officer not below the rank of Chief Commissioner of Income-tax, as nominated by the CBDT.

1.7 To provide general guidance and assistance to the taxpayers on the procedure to seek Advance Rulings, a Handbook of the Board for Advance Rulings has been released by the Chairman, CBDT on 18th of August, 2023. The Handbook can be accessed at <https://incometaxindia.gov.in/pages/international-taxation/advance-ruling.aspx>.

2. Role of the Member (BAR)

- (i) To require the authority to whom the reference has been made, i.e. the Principal Chief Commissioner of Income-tax (International Taxation) [PCCIT(IT)] or Chief Commissioner of Income-tax (International Taxation) [CCIT(IT)], to verify the facts contained in the application, where a request is in respect of a transaction already undertaken.
- (ii) To allow or reject an application for Advance Rulings, by order, without waiting for the said records where the authority to whom the reference has been made as in point (i) above, fails to furnish relevant records.
- (iii) To allow an application for Advance Rulings, after examination of the application and the records furnished by the Pr. Commissioner of Income Tax (PCIT)/Commissioner of Income Tax (CIT)/Joint Secretary (JS) to whom a reference was made.
- (iv) To call upon the applicant to explain as to why the application may not be rejected and direct him to submit any relevant material or information in support of such application within such time as allowed by the Member(s), Board for Advance Rulings.

- (v) To provide a hearing to the applicant through video conference or video telephony in cases where an explanation has been called from the applicant, as in point (iv) above.
- (vi) To allow or reject an application for Advance Rulings, by order u/s 245R (2), without waiting for the said explanation, where the applicant fails to furnish the explanation within such time or extended time, as may be allowed by the Member(s), Board for Advance Rulings.
- (vii) To allow or reject an application for Advance Rulings, by order u/s 245R (2), after considering the applicant's explanation, providing reasons for rejection in case the application is rejected.
- (viii) To conduct the hearings, using e-platform or e-mode, for the purpose of pronouncing advance ruling.
- (ix) To pronounce the Advance Ruling, on the question(s) specified in the application for Advance Ruling, after considering the response of the applicant or the authority to whom the reference has been made and after providing an opportunity of being heard (through video conferencing or video telephony).
- (x) To permit or require the applicant to submit such additional facts as may be necessary to enable them to pronounce the Advance Ruling.
- (xi) To exercise all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908) as are referred to in section 131 of Act. The Board for Advance Rulings shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974) and every proceeding before the Board for Advance Rulings shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of the Indian Penal Code (45 of 1860).
- (xii) To remove the difficulty, if any, that arises in giving effect to any order of the Board for Advance Rulings (on its own motion or on an application made by the applicant or the PCIT/CIT, as the case may be), in so far as it is not inconsistent with the provisions of the Income Tax Act.
- (xiii) To rectify mistakes apparent from the record, if any, by amending any order passed by it, before the ruling pronounced by the Board for Advance Rulings has been given effect to by the Assessing Officer (*suo moto* or when the mistake is

brought to its notice by the applicant or the PCIT/CIT; and after allowing the applicant and the PCIT/CIT, reasonable opportunity of being heard).

- (xiv) To be the administrative head of the respective Board and to be the reporting authority for the Secretary of the respective Board (only in respect of Member-I of each BAR).

3. Role of the Secretary (BAR)

- (i) To keep the custody of the records or e-records of the Board for Advance Rulings.
- (ii) To keep the custody of the official seal of the Board for Advance Rulings.
- (iii) To receive all applications filed before the Board for Advance Rulings.
- (iv) To scrutinize the applications to find out whether they are in conformity with the Act, the rules and the procedure.
- (v) To point out defects in such application to the parties and require them to remove the defects by affording them a reasonable opportunity to do so and, where, within the time granted, the defects are not removed, to obtain necessary orders of the Board for Advance Rulings.
- (vi) To fix the date of hearing for the applications in consultation with the members of the Board for Advance Rulings and direct the issue of notices therefore.
- (vii) To issue the service of notices or other processes and to ensure that the parties are properly served.
- (viii) To requisition records from the custody of any person including a Commissioner of Income-tax or any other authority.
- (ix) To allow inspection of records of the Board for Advance Rulings.
- (x) To direct any formal amendment of the records of the Board for Advance Rulings.
- (xi) To grant certified copies of the orders of the Board for Advance Rulings to the parties.
- (xii) To grant certified copies of documents filed in the proceedings to the parties in accordance with the rule.
- (xiii) To bring on record legal representatives, in case of death or retirement of any party to the proceedings and to make such appropriate amendments in the cause title as may become necessary in the other situations.

- (xiv) To send the order passed by the Board for Advance Ruling allowing or rejecting the application, to the applicant and the jurisdictional PCIT/CIT via e-mail/Income Tax Business Application (ITBA) functionality.
- (xv) To act as the grievance redressal officer who shall acknowledge the grievances immediately and shall redress the same within one month from the end of month in which the grievances are received.
- (xvi) To send a monthly progress report in respect of the pendency and disposal of the applications received, and also a monthly grievance report, in the enclosed format to the Nodal Secretary by 7th day of the month following the month to which the report relates, who, in turn, will send a consolidated monthly progress report and the grievance report, after incorporating the details in respect of the BAR of which he is the Secretary, to the Principal Chief Commissioner of Income-tax (International Taxation) by 15th day of the month following the month to which the report relates.
- (xvii) To refer an application for Advance Ruling to the PCIT/CIT (where the applicant is assessed to tax in India) and to seek relevant records within a time specified, so as to enable the Members to take a decision on the application for Advance Ruling.
- (xviii) To send a notice to the applicant, or to the authority to whom the reference has been made, where an application for advance rulings has been allowed, to submit such further material, information or evidence, as may be relevant to the proceedings, as directed by the Board for Advance Rulings.
- (xix) To discharge any other function as may be assigned by the Board for Advance Rulings by special or general order.

4. Role of the Nodal Secretary (BAR)

- (i) To receive the applications for advance ruling on the designated email.
- (ii) To acknowledge the receipt of the application and assign a unique number to it.
- (iii) To assign unique numbers to all applications for Advance Ruling pending before the erstwhile Authority for Advance Rulings.
- (iv) To refer an application for Advance Ruling to the PCIT/CIT (where the applicant is assessed to tax in India) or the Joint Secretary, Foreign Tax & Tax Research Division (FT&TR) (where the applicant is hitherto not assessed to tax in India)

and to seek relevant records within a time specified, so as to enable the Members to take a decision on the application for Advance Ruling.

- (v) To forward the applicant's particulars to the Joint Secretary, FT&TR – II, with a request to get the Permanent Account Number (PAN) allotted for the said applicant; in cases where the application for Advance Ruling is received from an applicant who is hitherto not assessed in India and has not been allotted PAN, for the purpose of facilitating the allocation of his application to one of the Boards of Advance Rulings.
- (vi) To forward the necessary details of the application along with PAN and the unique number assigned to it, to Director General of Income-tax (DGIT)(Systems), as the case may be, for random allocation or transfer of applications to the BAR in accordance with paragraph 5 of the Scheme.
- (vii) To receive from the Secretary of each BAR, a monthly progress report in respect of the pendency and disposal of the applications received, and also a monthly grievance report, by 7th of each month and compile a consolidated monthly progress report and the grievance report, and send the same to the Principal Chief Commissioner of Income-tax (International Taxation) by 15th day of the month following the month to which the report relates.
- (viii) To act as the Budget Controlling Authority (BCA) for the three Boards for Advance Rulings.

5. Role of Assistant Commissioner of Income Tax /Deputy Commissioner of Income Tax (ACIT/DCIT) in BAR

- (i) To supervise the process of receiving and processing the applications for Advance Rulings, so as to assist the secretary in the smooth functioning of the Board for Advance Rulings.
- (ii) To supervise the custody of the records or e-records of the Board for Advance Rulings.
- (iii) To assist the Secretary in scrutinizing the applications to find out whether they are in conformity with the Act, the rules and the procedure.
- (iv) To ensure the technological and administrative readiness for smooth conduct of e-hearings of the BAR.

- (v) To co-ordinate with various stakeholders and agencies involved in the smooth functioning of the respective BAR, such as DGIT (Systems), JS(FT&TR) – II, PCCA(CBDT), PCCIT (IT), CIT(DR), other BARs.
- (vi) To keep track of the High Court and Supreme Court matters such as appeals against the pronouncements by the erstwhile Authority for Advance Rulings (AAR) or BAR, Special Leave Petition (SLPs), Writs.
- (vii) To monitor and supervise the functioning of the Administrative Officer/Head of the office (HOD)/Drawing and Disbursing Officer.
- (viii) To supervise administration/establishment and accounts personnel and ensuring discipline in the office.
- (ix) To ensure the overall discipline and punctuality in the office of BAR.
- (x) To monitor the preparation and ensuring completeness, accuracy and timely submission of all the statistical reports and proper maintenance of the supporting registers.
- (xi) To supervise the purchase procedure through GeM/established processes; checking the quality of local purchases and ensuring observance of proper procedure while making purchases.
- (xii) To monitor the receipt of grievances and redressal thereof.
- (xiii) Any other work of technical as well as administrative nature specifically assigned by the Secretary.

6. Role of Income Tax Officer (ITO) in BAR

- (i) To assist Secretary in receiving all applications filed before the Board for Advance Rulings.
- (ii) To assist Secretary in scrutinizing the applications to find out whether they are in conformity with the Act, the rules and the procedure.
- (iii) To set up the e-court room and ensuring all the technological and administrative readiness for smooth conduct of e-hearings of the BAR.
- (iv) To send the link for the e-hearing to the applicant, CIT (Departmental Representative) [CIT(DR)] and Jurisdictional PCIT/CIT as the case may be.
- (v) To attend the e-court proceedings and take note of the observations, directions and adjournments issued by the Hon'ble Members, BAR.

- (vi) To co-ordinate with various stakeholders and agencies involved in the smooth functioning of the respective BAR, such as DGIT (Systems), JS (FT & TR-II), PCCA(CBDT), PCCIT (International Taxation), CIT(DR), other BARs.
- (vii) To keep track of the High Court and Supreme Court matters such as appeals against the pronouncements by the erstwhile AAR or BAR, SLPs, Writs.
- (viii) Assistance in preparation of replies to Parliament questions, reports for C&AG, and Parliamentary Committees.
- (ix) Assistance in performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities.
- (x) Assistance in public relations and grievance redressal assistance, work relating to staff welfare and staff associations.
- (xi) Outdoor work relating to filing of appeals or reference applications before, Courts, consultation with Standing Counsel, attending courts/CA.
- (xii) Service of summons/notices, if so directed.
- (xiii) Any other work of official nature specifically assigned by the Secretary.

7. Role of Income Tax Inspector (ITI) in BAR

- (i) To assist Secretary in receiving all applications filed before the Board for Advance Rulings.
- (ii) To assist Secretary in scrutinizing the applications to find out whether they are in conformity with the Act, the rules and the procedure.
- (iii) To set up the e-court room for smooth conduct of e-hearings of the BAR.
- (iv) To send the link for the e-hearing to the applicant, CIT(DR) and Jurisdictional PCIT/CIT as the case may be.
- (v) To attend the e-court proceedings and take note of the observations, directions and adjournments issued by the Hon'ble Members, BAR.
- (vi) To keep track of the High Court and Supreme Court matters such as appeals against the pronouncements by the erstwhile AAR or BAR, SLPs, Writs.
- (vii) Assistance in preparation of replies to Parliament questions, reports for Comptroller and Auditor General of India (C&AG) and Parliamentary Committees.
- (viii) Assistance in performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities.

- (ix) Assistance in public relations and grievance redressal assistance, work relating to staff welfare and staff associations.
- (x) Outdoor work relating to filing of appeals or reference applications before Courts, consultation with Standing Counsel / Chartered Accountants (CA) attending courts.
- (xi) Service of summons/notices, if so directed.
- (xii) Any other work of official nature specifically assigned by the Secretary.

8. Role of Office Superintendent / Tax Assistant (OS/TA) in BAR

- (i) General supervision, ensuring discipline and punctuality, and ensuring the attendance of all personnel.
- (ii) Ensuring maintenance of guard files of circulars, notifications and instructions, register of registers and register of files, attendance register, casual leave register, service books.
- (iii) Ensuring completeness, accuracy and timely submission of all the statistical reports and returns and proper maintenance of the supporting registers.
- (iv) Ensuring proper maintenance and checking of cash book, contingent expenditure register, diet money register, stock register, properties register, stamp register, stationery register, register of records destroyed, dead stock register, register of books and publications, service books, registers of advances, pay bills, Transport Allowance (TA) bills, Leave Travel Concession (LTC) bills, medical bills, contingent bills, personal files, leave accounts, receipt and dispatch register, stamp accounts.
- (v) Checking the quality of local purchases and ensuring observance of proper procedure while making purchases.
- (vi) Ensuring timely preparation of pension, gratuity and provident fund papers in respect of all retiring officials so that payment of retirement benefits is made to the person concerned by the date of retirement.
- (vii) Ensuring timely submission of indent for forms and stationery, timely procurement, proper distribution thereof and proper maintenance of the relevant registers.

- (viii) Ensuring smooth functioning of DAK counters, including supervision of receipt and dispatch, marking of DAK papers to the functionaries and prompt distribution thereof.
- (ix) Ensuring annual physical verification and stock taking of records, furniture, typewriters, calculators, gestetner machines, photocopying machine, FAX, Personal Computers (PCs).
- (x) Ensuring proper and timely disposal of audit objections/ queries and any other work of official nature assigned by the Secretary.
- (xi) Work related to Government eMarketplace (GeM) and Public Financial Management System (PFMS).
- (xii) Receipt, distribution and dispatch of DAK.
- (xiii) Preparation and timely submission of statistical reports.
- (xiv) Maintenance of the movement registers for files/records.
- (xv) Maintenance of files and their timely submission to the concerned offices.
- (xvi) Implementation of all roles assigned to Tax Assistants in departmental application software including data entry.
- (xvii) Assistance in work relating to maintenance of systems, follow-up of complaints, and Annual Maintenance Contracts (AMCs).
- (xviii) Purchase and distribution of books, newspapers periodicals and sale of waste.
- (xix) Maintenance and upkeep of firefighting equipment, PBX, furniture and library and records thereof.
- (xx) Assistance in public relations and grievance redressal, work relating to staff welfare and staff association, departmental examinations, and protocol work.
- (xxi) Matters relating to canteen, staff associations and welfare society.
- (xxii) Weeding out of old records.
- (xxiii) Assisting the concerned authority in matters relating to security, cleanliness and sanitation of the building.
- (xxiv) Any other work of official nature specifically assigned by the Secretary.

9. Role of Administrative Officer (AO) (Grade I, II, III) in BAR

- (i) Head of the office (HOO) holding the charge of Drawing and Disbursing Officer for gazetted and non-gazetted personnel.
- (ii) Security Officer of the office premises and general supervision.

- (iii) Supervision of administration/establishment and accounts personnel and ensuring discipline in the office.
- (iv) Annual physical verification and stock taking of records and stationery.
- (v) Drawing up of contingent bills within the limit of sanction of budget allotted to the region/charge.
- (vi) Management of areas relating to preparation of statements, statistics and matters relating to recovery.
- (vii) Preparation of pension and other retirement related papers and forwarding thereof.
- (viii) Any other work/duties assigned by the Secretary.

10. Role of Senior Private Secretary (Sr.PS) / Private Secretary (PS) / Stenographers (Analyst & Drafter) in BAR

- (i) Taking Dictation and transcription.
- (ii) Attending to inward and outward telephone calls.
- (iii) Attending to visitors, and fixation/cancellation of appointments.
- (iv) Keeping note of engagements, meetings and reminding the officer well in time.
- (v) Getting ready papers required for meetings and appointments.
- (vi) Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action.
- (vii) Keeping a record of files moving to and from the officer.
- (viii) Keeping track of follow up action in regard to matters marked by the officer to officials under him.
- (ix) Circulation of tour programme and attending to arrangements relating to tours.
- (x) Routine date handling, processing and analysis.
- (xi) Maintenance of officer's personal library and updating of reference books therein.
- (xii) Dispatch and receipt of D.O and confidential DAK.
- (xiii) Maintenance of confidential files including APARs.
- (xiv) Maintenance of personal files of the officer.
- (xv) Destroying by burning/shredding stenographic record of confidential and secret letters after typing and issuing the letters.

- (xvi) Bringing to the notice of the officer important pending matters which require his urgent attention.
- (xvii) Any other work specifically entrusted by the Secretary.

11. Role of Multi-Tasking Staff (MTS) in BAR

- (i) Physical maintenance of records of section.
- (ii) General cleanliness & upkeep of the Section/Unit.
- (iii) Carrying of files & other papers within the building.
- (iv) Photocopying, sending of FAX.
- (v) Other non-clerical work in the Sections/Unit.
- (vi) Assisting in routine office work like diary, dispatch, including on computer.
- (vii) Delivering of DAK (inside & outside the building).
- (viii) Watch and ward duties.
- (ix) Opening and closing of rooms.
- (x) Cleaning of rooms.
- (xi) Dusting of furniture.
- (xii) Cleaning of building, fixture.
- (xiii) Driving of vehicles, if in possession of valid driving license.
- (xiv) Upkeep of parks, lawns, indoor plants.
- (xv) Any other work assigned by superior authority.



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