



# **Manual of Office Procedure for Directorate of Income Tax (Intelligence and Criminal Investigation) 2024**

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

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





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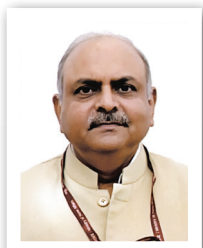
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**Ravi Agrawal, I.R.S.**  
Chairman, CBDT



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.

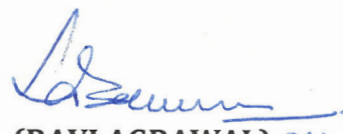
In view of these advancements, the department decided to undertake a comprehensive review of its organizational structure and processes. To steer this initiative, a committee was constituted with the objective of redefining, realigning, and reassigning roles at all levels within different verticals of 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 Directorate of Income-tax (Intelligence & Criminal Investigation) is the first 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 Directorate of Income-tax (Intelligence & Criminal Investigation) 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)



## **DIRECTORATE OF INCOME TAX**

### **(INTELLIGENCE AND CRIMINAL INVESTIGATION)**

#### **1. Introduction**

**1.1** In its present form, the Directorate of Income Tax (Intelligence and Criminal Investigation) [DIT(I&CI)] was notified on 10.12.2014. Initially it was created as Directorate of Income Tax (Criminal Investigation) vide Notification No. 29/2011 dated 30.05.2011. The Directorate was primarily responsible for performing functions in respect of criminal matters having financial implications and punishable as an offence under any direct tax law. On 19.08.2011, the Directorate was further expanded and the work of intelligence gathering was added to the Directorate's work profile. Later vide notification dated 10.12.2014, all 18 Directors under DIT(I&CI) were empowered to perform functions relating to criminal matters and collection, collation, verification and dissemination of information, under various provisions of the Income tax Act, 1961. The function of reporting compliance management in terms of section 285BA of the Act is a major responsibility of the Directorate. To execute the vision of Department for promoting non-intrusive tax administration through voluntary compliance, the Directorate of I&CI has been assigned the work of conducting verification in accordance with the e-Verification Scheme, 2021.

#### **1.2 Broad Functions**

- (i) **Reporting Entity Compliance Management:** Presently, the Directorate identifies the potential reporting entities in accordance with the provisions of section 285BA of the Act through intelligence or other available information in public domain. The Directorate has been entrusted with the responsibility of ensuring time bound, complete and correct filing by various reporting entities in accordance with the provisions of section 285BA and 271FA/FAA of the IT Act 1961. The function of reporting entity compliance management includes enlistment and registration of reporting entities liable for reporting and ensuring timely and correct filing of statements of financial transactions, specified reportable accounts and other reports as required by the Act.

- (ii) **Verification:** The function of information/ intelligence gathering is being performed by the Directorate by way of conducting Special Pilot Projects from time to time.
- (iii) **Criminal Investigation:** Vide notification dated 30.05.2011 read with notification dated 10.12.2014, the Directorate has been assigned the function of investigating persons and transactions suspected to be involved in criminal activities having financial implications punishable as an offence under any direct tax law.
- (iv) **e-Verification:** The Directorate has been assigned responsibility of carrying out verification under the e-Verification Scheme, 2021. Under the scheme, the department seeks to efficiently utilize the available financial data for widening and deepening of the tax base. The e- Verification work is a major step forward for promoting voluntary tax compliance in a non-intrusive manner.

## **2. Roles for different levels in the Directorate**

### **2.1 Role of Principal Director General of Income Tax/Director General of Income Tax – (Intelligence and Criminal Investigation) [Pr. DGIT/DGIT (I&CI)]**

#### **2.1.1 Administrative Functions**

- (i) Liasioning with higher authority office.
- (ii) Supervision of office infrastructure including security of premises & information security.
- (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 subordinate offices as per instructions issued by Central Board of Direct Taxes (CBDT).
- (vi) Monitoring 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 implementation of Official Language Policy.
- (ix) Monitoring implementation of computerization/digitalization/e-office 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 conduct rules, coordination with Pr.CCIT(CCA), DGIT(Vig.) & other government agencies, determining proceedings under conduct rules as Disciplinary Authority, appointing custodian of records.
- (xi) Monitoring compliance of Swachh Bharat Mission and ensuring office hygiene and general cleanliness.
- (xii) Ensuring organisation of meetings, workshops and various functions.
- (xiii) Monitoring implementation of various Government Schemes and campaigns.
- (xiv) Organising training, capacity building of staff and Officers.
- (xv) Conducting Annual Conference and other major meetings.

### **2.1.2 Technical Functions**

- (i) Statutory roles related to compounding & prosecution, search & survey, court and RTI matters.
- (ii) Technical functions related to monitoring of e-Verification Scheme & other verifications, allocation of cases, guidance on operational issues, performing review work.
- (iii) Technical functions including monitoring special pilot projects, inputs for search/survey/verification cases, supervision of investigation in cases & providing directions, allocation of TEPs.
- (iv) Technical functions related to supervision of outbound information for data compilation for Common Reporting Standard/ Foreign Account Tax Compliance Act (CRS/FATCA), feedback on CRS/FATCA data, compliance of feedback received



on outbound data, coordination with Directorate of Systems, FT&TR for data exchange.

- (v) Monitoring of replies of parliamentary questions, statistical statements/reports called by higher authority, monthly DO.
- (vi) Monitoring of reporting entity compliance including recommendations for inclusion of more entities for reporting, matters related to prescribed forms.
- (vii) Monitoring of intelligence gathering activities, issues related to INSIGHT/ITBA/TRACES, data extraction, data analytics, risk assessment parameters.
- (viii) Monitoring record management, deepening & widening of tax base activities.
- (ix) Ensuring compliance of Central Action Plan and its targets.
- (x) Monitoring of actions on CPGRAM, E-Nivaran and other Paper Grievances.
- (xi) Interaction with Directorate of Systems for smooth discharge of I&CI functioning on Insight.
- (xii) Anyother function assigned by the statutes or superior authority.

## **2.2 Role of Director of Income Tax (I&CI) [DIT (I&CI)] in the Headquarter of Pr. DGIT /DGIT (I&CI)**

- (i) Ensuring smooth functioning of higher authority office.
- (ii) To ensure the proper functioning of the Subordinate Offices.
- (iii) Assisting higher authority in supervisory and monitoring functions.
- (iv) Assisting higher authority in statutory and technical functions.
- (v) Assist in Statement of Financial Transaction(SFT) monitoring by compilation of reports from all the offices working under jurisdictional DIT.
- (vi) Assisting higher authority in judicial and audit functions, demand management, budget collection and record management.
- (vii) Assisting Pr.DGIT/DGIT in functions related to general administration including establishment & personnel matters, vigilance matters and budgetary matters.
- (viii) Assisting higher authority in Taxpayer Services and Citizen's Charter.
- (ix) Assisting higher authority in implementation of digitalization, information security & e-office.
- (x) Assisting higher authority in coordination with Board, Parliamentary Committees, outside agencies.



- (xi) Assisting higher authority in RTI matters.
- (xii) Compilation of all the reports.
- (xiii) Implementation of Official Language Policy.
- (xiv) Implementation of various Government Schemes/campaigns/functions.
- (xv) Organisation of workshops and meetings.
- (xvi) Monitoring progress in any other work allocated by the Pr. DGIT/DGIT office to the subordinate offices.

## **2.3 Role of Director of Income Tax (DIT) (I&CI)**

### **2.3.1 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 and 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 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 eOffice as per policies and procedures laid down by CBDT.

- (xi) Performance of vigilance functions including processing & reporting on vigilance proceedings, appointment of enquiry officers, intimations under conduct rules, determining proceedings under conduct rules as Disciplinary Authority.
- (xii) Monitoring compliance of Swachh Bharat Mission and ensuring office hygiene and general cleanliness.
- (xiii) Implementation of various government schemes and reviewing 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 authority or under Central Action Plan.

### **2.3.2 Technical Functions**

- (i) Conveying inputs/suggestions on policy matters/legislative amendments to the higher authority.
- (ii) Statutory roles related to e-Verification Scheme including information assignment, proposals for clubbing of inter charge cases, granting approvals to verification reports/physical verification/address verification/untraceable persons, updation of knowledge repository.
- (iii) Statutory/technical roles related to verification matters including reviewing the quality of verification work, review of Preliminary Verification Reports (PVRs), monitoring identification of trends emerging from PVRs useful for risk assessment.
- (iv) Statutory role in RTI matters.
- (v) Statutory/technical roles including search & survey cases, penalty & prosecution proceedings.
- (vi) Monitoring CRS/FATCA compliances including maintaining confidentiality of exchanged data under CRS/FATCA, verification of CRS/FATCA data.
- (vii) Technical functions related to reporting entity compliance including identification of potential reporting entity, enlistment, registration, correct filings, verification surveys.

- (viii) Technical functions related to deepening and widening of tax base including approval of verification of Non-PAN/CRS/FATCA, designing special pilot projects, submission of reports.
- (ix) Monitoring intelligence gathering activities.
- (x) Monitoring of replies of parliamentary questions, statistical statements/reports called by higher authority, monthly DO.
- (xi) Ensuring compliance of Central Action Plan and its targets.
- (xii) Monitoring of actions on CPGRAM, e-Nivaran and other Paper Grievances.
- (xiii) Inspection/Review of the subordinate offices.
- (xiv) Supervision of Record Management.
- (xv) Implementing schemes approved by Board from time to time.
- (xvi) Any other function/role assigned by Board or mandated by the law.

#### **2.4 Role of Addl. Director of Income Tax/ Joint Director of Income Tax (Addl. DIT/JDIT) (HQ) in the Headquarters of Pr. DGIT/DGIT (I&CI)**

- (i) Assisting higher authority in all headquarter 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 authority 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 including assistance in SFT monitoring by compilation of reports from all the officers.
- (xiii) Role as Appellate Authority in RTI matters.
- (xiv) Assistance in implementation of Official Language policy.

- (xv) Assistance in implementation of various schemes approved by the Board.
- (xvi) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xvii) Any other function assigned by the statutes or superior authority.

## **2.5 Role of Addl. Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (I&CI)**

### **2.5.1 Administrative Functions**

- (i) Supervision of work of subordinate officers.
- (ii) Inspection of subordinate offices as per instructions issued by CBDT.
- (iii) Monitoring 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 & postings.
- (v) Implementation of Official Language Policy.
- (vi) Implementation of digitalization and information security.
- (vii) Performance of vigilance functions including processing of vigilance matters & reports on vigilance proceedings, intimations under 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 that movement of files and Dak is recorded in Dak Dispatch and Receipt registers.
- (xiii) Implementation of various government schemes and organizing meetings/functions.
- (xiv) Any other work/duties assigned by the higher authority or under Central Action Plan.

### 2.5.2 Technical Functions

- (i) Statutory/Technical role related to verification including role related to e-Verification Scheme such as granting approvals to verification reports/physical verifications/issue of notices to third party, monitoring verification of non-PAN /Special Pilot Projects/ financial transaction data, monitor the quality of verification work, review of PVRs, identify and highlight trends emerging from PVRs useful for risk assessment.
- (ii) Statutory/Technical role related to reporting entity compliance including penalties in non-responsive cases, verification surveys, imposing penalties.
- (iii) Statutory/Technical roles related to monitoring compliance of CRS/FATCA under Automatic Exchange of Information (AEOI) including feedback on outbound data, Periodical Data review reports, coordination with Directorate of Systems and FT&TR, monitoring compliance by reporting entities for outbound data.
- (iv) Appellate Authority in RTI Act.
- (v) Statutory/Technical roles related to Search & Survey, prosecution proceedings, confidentiality of exchanged data under CRS/FATCA, investigation of tax evasion, or legislative change, verification of FATCA/CRS cases.
- (vi) Ensuring compliance of Central Action Plan and achievement of targets set therein.
- (vii) Statutory/Technical roles related to intelligence gathering including monitoring Data Extraction, Business Intelligence, collating, sorting and analysing data, working on Annual Information Return (AIR).
- (viii) Statutory/Technical roles related to reporting including compilation of replies of parliamentary questions, statistical statements/reports called by higher authority at Range Level.
- (ix) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch.
- (x) Technical role related to taxpayer services such as monitoring of actions on CPGRAM, E-Nivaran and other Paper Grievances, awareness and outreach programs with focus on removal of defects/use of dummy filing facility, PAN Validation facility, conducting seminars/interaction programs/media campaigns for filers.
- (xi) Ensuring action in schemes approved by Board from time to time.

- (xii) Any other function assigned by the statutes or superior authority.

## **2.6 Role of Deputy Director of Income Tax/Assistant Director of Income Tax – (DDIT/ADIT) (HQ) in the Headquarter of Pr. DGIT/DGIT (I&CI)**

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

## **2.7 Role of Deputy Director of Income Tax/Assistant Director of Income Tax (DDIT/ADIT) (I&CI)**

### **2.7.1 Administrative Functions**

- (i) Motivating, educating and providing leadership to officials working under his/her supervision, 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 & postings.
- (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 proper record keeping and maintenance of office files and records
- (x) To ensure movement of files and Dak is recorded in Dak dispatch and receipt registers.
- (xi) Implementation of various government schemes.
- (xii) Any other work/duties assigned by the higher authority or under Central Action Plan.

### **2.7.2 Technical Functions**

- (i) Statutory/Technical roles related to verification including verification under e-Verification Scheme & submission of PVR in accordance with the procedure laid, verification of non-PAN /Special Pilot Projects/ financial transaction data, maintenance of verification registers.
- (ii) Statutory/Technical roles related to reporting entity compliance including creation of list of potential reporting entities, verification of identified entities, initiating proceedings for non-compliant entities, ensuring compliance of Statement of Financial Transaction/ Statement of Reportable Accounts (SFT/SRA), filing by the reporting entities, pursuing with existing filers for timely filing of return, augmentation of list of Enlisted Entities.
- (iii) Statutory/Technical roles related to compliance of CRS/FATCA under AEOI including feedback on outbound data, periodical data review reports, coordination with Directorate of Systems and FT&TR, ensuring compliance by reporting entities for outbound data.
- (iv) Statutory roles as CPIO in RTI matters.

- (v) Statutory/Technical roles related to Intelligence gathering including Data Extraction, Business Intelligence, collating, sorting and analysing data, working on AIR.
- (vi) Other Statutory/Technical roles related to compounding & prosecution, penalties in appropriate cases, court matters, data collection from designated sources, data dissemination for investigation, follow up with Field officers for obtaining the feedback in respect of actionable reports, preparation of closure reports, participation in Search/Survey operations whenever requisitioned.
- (vii) Technical roles related to reporting including preparing parliamentary questions, statistical statements/reports called by higher authority, preparing other statistical reports and miscellaneous reports.
- (viii) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch.
- (ix) Ensuring compliance of Central Action Plan and its targets.
- (x) Technical role related to taxpayer services such as monitoring of actions on CPGRAM, e-Nivaran and other Paper Grievances, awareness and outreach programs with focus on removal of defects/use of dummy filing facility, PAN Validation facility, conducting seminars/interaction programs//media campaigns for filers.
- (xi) Taking action in schemes approved by Board from time to time.
- (xii) Any other function assigned by the statutes or superior authority.

## **2.8 Role of Income Tax Officer (ITO) in the Headquarter of Pr. DGIT/DGIT/DIT (I&CI)**

- (i) Assisting higher authority in all headquarter functions.
- (ii) Assistance in coordination with CBDT, all other offices, Parliamentary Committees and outside agencies.
- (iii) Assistance in implementation of Central Action Plan targets.
- (iv) Dak and file management of higher authority office.
- (v) Assistance in all supervisory and monitoring functions of the higher authority.
- (vi) Assisting higher authority in all statutory and technical functions.
- (vii) Assisting higher authority in judicial functions and audit functions.
- (viii) Assistance in demand management, budget collection and record management.



- (ix) Assistance in compilation of various reports.
- (x) Role as CPIO for higher authority office.
- (xi) Assisting in functions related to general administration including infrastructure matters, security, establishment & personnel matters, vigilance matters and budgetary matters.
- (xii) Assistance in functions related to Taxpayer Services.
- (xiii) Assistance in Systems related function, information security and digitalization.
- (xiv) Assistance in implementation of Official Language Policy.
- (xv) Assistance in implementation of various schemes approved by the Board.
- (xvi) Assistance in organizing various meetings, campaigns and function for higher authority office.
- (xvii) Any other function assigned by the statutes or superior authority.

## **2.9 Role of Income Tax Officer(ITO) (I&CI)**

### **2.9.1 Administrative Functions**

- (i) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & postings.
- (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 authority or under Central Action Plan.

### **2.9.2 Technical Functions**

- (i) Statutory roles including verification under e-Verification Scheme, compliance of CRS/FATCA under AEOL, compounding & prosecution, Court matters, RTI

matters, reporting entity compliance matters, identifying potential reporting entities, compliance of SFT/SRA, penalty proceedings.

- (ii) Technical functions including verification of non-PAN /Special Pilot Projects/financial transaction data, conducting seminars/interaction programs//media campaigns for filers, follow up with filers, data collection from designated sources, data dissemination for investigation, working on AIR, preparation of closure reports, coordination with Systems & FT&TR.
- (iii) Preparing of replies of parliamentary questions, statistical statements/reports called by higher authority, monthly DO.
- (iv) Compliance of Central Action Plan and its targets.
- (v) Monitoring of actions on CPGRAM, e-Nivaran and other Paper Grievances, Awareness and outreach programs with focus on removal of defects/use of dummy filing facility, PAN Validation facility.
- (vi) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch.
- (vii) Deepening and widening of tax-base.
- (viii) Participation in search & survey on requisition.
- (ix) Any other function assigned by the statutes or superior authority.

#### **2.10 Role of Income Tax Inspector (ITI) in O/o Pr. DGIT/DGIT/DIT/Addl. DIT/JDIT (I&CI)**

- (i) Assist the higher authority 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 of enquiries, Service of Summons / notices, if directed.
- (iv) Assist in preparation of reports and in replies to parliamentary questions.
- (v) Assist in grievance redressal.
- (vi) Handling Judicial & Audit related work.
- (vii) System (ITBA/ITD) related work.
- (viii) Retrieving of information / data from the System Portals.

- (ix) Analysis of data, browsing, net scaping, searching data available online for related cases.
- (x) Knowledge of the laws and office procedures, technology interface.
- (xi) Running the database.
- (xii) Maintain a summary of status/stage of all cases.
- (xiii) Assisting Officers in Finance & budgetary matter.
- (xiv) 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.
- (xv) Assistance in processing of various bills including that of vendors.
- (xvi) Assistance in putting up files related to transfer and posting of the officers/officials posted in the Directorate.
- (xvii) Assisting Officers in Establishment matters.
- (xviii) To assist in putting up proposals for infrastructure.
- (xix) Any other function assigned by the statutes or higher authority.

### **2.11 Role of ITI in the O/o DDIT/ADIT/ITO (I&CI)**

- (i) Assist the Prescribed Authority in collecting, collating and downloading the information and carry out the duties assigned.
- (ii) Assist the Prescribed Authority in processing of grievances and any other work assigned.
- (iii) Assist in preparation of preliminary verification report in e-verification cases.
- (iv) Assist in verification of various cases under e-verification or spot verification.
- (v) Physical address verification in non-traceable cases.
- (vi) Collection, collation and dissemination of information collected through various sources viz. internal survey, external survey, statutory statements, enquiries, and TEPs.
- (vii) Development of data bank through local intelligence.
- (viii) Gathering of information regarding tax evasion by follow up of leads available from department records, petitions, evidences of information, press reports and other publications.
- (ix) Gathering of information regarding tax evasion by liaisoning with enforcement agencies of other departments with the permission of senior officers.

- (x) Maintaining and entering data regarding survey cases of SFT and in the case of reporting entities, parties/ premises surveyed, details of authorizations, staff associated with surveys, Assessment particulars of party, and surveys involving violent incidents.
- (xi) Assisting higher officers in issuing notices.
- (xii) Assistance in statement monitoring i.e. monitoring in filing of statements of reportable account (FATCA / CRS).
- (xiii) Assist in Registration, monitoring of Reporting entity.
- (xiv) Assist in statement monitoring i.e., monitoring of filing of SFT/SRA and late filing of SFT/SRA defective filing of SFT/SRA.
- (xv) Assist in conducting of outreach programme for spreading awareness regarding filing of SFT/SRA and other obligation of reporting entities.
- (xvi) Assistance to DDIT/ADIT/ITO in matters relating to public relations and grievance redressal, taxpayer education and taxpayer assistance, RTI Matters, CPGRAM, e-Nivaran.
- (xvii) Participation in search & survey on requisition.
- (xviii) Any other function assigned by the statute or superior authority.

## **2.12 Role of Office Superintendent/Tax Assistant (OS/TA) in the O/o DDIT/ADIT/ITO (I&CI)**

- (i) Assist the Prescribed Authority in capturing the documents/evidences received in paper form by scanning and uploading the same.
- (ii) Assist the officers in calculation of penalty.
- (iii) Bringing urgent matters to the notice of the Officer.
- (iv) Ensuring maintenance of guard files of circulars, notifications and instructions.
- (v) Ensuring timely and accurate submission of all the statistical reports.
- (vi) Ensuring smooth functioning of Dak counters, marking of Dak papers and prompt distribution thereof.
- (vii) Compilation/ preparation of statements and reports.
- (viii) System (ITBA / Insight) related work.
- (ix) Maintenance of the movement registers for files/ records.
- (x) Maintenance of fixation register.
- (xi) Organizing case records/ briefs well before the date of hearing.

- (xii) Maintenance of Data in soft copy for future use.
- (xiii) Retrieving of information / data from the ITBA/ITD/Insight Portal.
- (xiv) Receipt and Dispatch of Tapal.
- (xv) Maintenance of Tapal Registers.
- (xvi) Maintenance of files / case records.
- (xvii) Filing of letters / Submissions to the respective folders.
- (xviii) Typing work as and when required by superiors.
- (xix) Maintaining Leave Record of officials.
- (xx) Ensuring maintenance of office discipline, punctuality of officials.
- (xxi) Maintenance and monitoring of Muster.
- (xxii) Ensuring availability of office stationery.
- (xxiii) Any other function assigned by the statutes or superior authority.

### **2.13 Role of OS/TA in Admin/DDO office/HQ in the I&CI Charges**

- (i) Monitoring of provisions of all necessary infrastructure 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.

- (viii) Implementation of incentive scheme.
- (ix) Compilation of figures from ZAO and Banks.
- (x) Generation of tax deduction statements, annual returns of TDS, L.P.C, salary certificates.
- (xi) Preparation of monthly pay slip for each employee.
- (xii) Preparation of all schedules and statements for recovery of loans and advances.
- (xiii) Assisting matters pertaining to leave of staff and officers.
- (xiv) 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.
- (xv) Maintenance of sanctioned budgetary grant, its allocation and surrender GeM related works.
- (xvi) Automatic transfer of payrolls data from one office to another office in the event of transfer of an employee.
- (xvii) 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.
- (xviii) Checking of files/ records submitted to higher authority for fixation of pay, nomination for deputation.
- (xix) Ensuring proper maintenance of all register, 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.
- (xx) Checking the quality of local purchases and ensuring observance of proper procedure while making purchases.
- (xxi) Ensuring timely submission of indent of stationery items, timely procurement and proper distribution thereof.
- (xxii) Ensuring auction sale of old furniture, waste papers and other useless articles.

- (xxiii) Ensuring proper distribution of books / templates / Publications received from CBDT.
- (xxiv) Checking and ensuring deposit of copying and inspection fees.
- (xxv) Processing of Vigilance related matters including complaints.
- (xxvi) Assistance in work relating to staff welfare, canteen.
- (xxvii) Dealing with references relating to Conduct Rules.
- (xxviii) Assisting in the issue of CGHS/identity cards.
- (xxix) Collection of APARs & immovable property returns.
- (xxx) Proper maintenance of seniority list of non-gazetted cadres, disposition/ gradation lists, register of sanctioned/ working strength, reservation, register of vacancies.
- (xxxi) Preparation / Collection of eligibility list, relevant records and data for holding DPCs of promotions, MACP, confirmation and preparation of respective orders.
- (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) Assisting in implementation of all roles assigned in HRMS software.
- (xxxv) Matters pertaining to recruitment rules, general supervision, ensuring discipline and punctuality of officials.
- (xxxvi) Ensuring proper arrangement for conduct of all departmental and other examinations.
- (xxxvii) Organizing conferences, various meetings.
- (xxxviii) Preparation of posting and transfer orders of officers and staff members and maintenance of particulars of their dates of joining and relieving.
- (xxxix) Maintenance of list of office and residential accommodations, and assistance in allotment of staff quarters.
- (xl) Updation of relevant portion of bio-data in HRMS on promotion/transfer.
- (xli) Maintenance of list of telephones / Mobile SIM Card, operational vehicles and monitoring of allocation.
- (xlii) Maintaining particulars of address and telephone numbers of officers and staff.

- (xlili) Online allotment of employees' numbers from the bio-data furnished by employees.
- (xliv) Monitoring of work relating to implementation of Official Language Policy.
- (xlv) Maintenance of pay fixation register.

#### **2.14 Role of Administrative Officer (Grade-I, II, III) in the I&CI Charges**

- (i) General supervision, ensuring discipline, attendance and punctuality, and 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 dates of joining and relieving.
- (vi) Ensuring correct and timely reply to all parliamentary 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 Supreme Court, High Court, 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.
- (xx) Supervision of functions related to e-office.
- (xxi) Maintenance of Service Books, Stock register, Furniture.
- (xxii) Preparation of Pension and other retirement related papers.
- (xxiii) Matters relating to pay fixation and service-related matter.
- (xxiv) Annual physical verification and stock taking of records and stationery.
- (xxv) Drawing up of contingent bills within the limit of sanction of budget allotted to the charge.
- (xxvi) Management of areas relating to preparation of statements, statistics and matters relating to recovery.
- (xxvii) Submission of Monthly Expenditure Statement.
- (xxviii) Arrangement of display of posters and banners.
- (xxix) Purchase of goods/services within the financial power delegated in accordance with the GFR and purchase of goods/services with administrative approval.
- (xxx) 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).
- (xxxi) 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).
- (xxxii) Making necessary arrangements for important events and meetings.
- (xxxiii) Assisting higher authorities to inflict punishment to non-gazetted personnel according to the procedure laid down in CCS (CCA) Rules.
- (xxxiv) Any other function assigned by the statutes or superior authority.

## **2.15 Role of Senior Private Secretary/Private Secretary (Sr.PS/PS)/ Stenographer in I&CI Charges**

- (i) Circulation of tour programme and attending to arrangements relating to tours.
- (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 required papers ready for meetings and appointments.
- (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) Preparation of compliance memos.
- (ix) Any other work of official nature specifically assigned (including typing and comparison work, maintenance of confidential files, maintenance of copying register).
- (x) Taking dictation and transcription.
- (xi) Routine date handling, processing and analysis.
- (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 authority.

## **2.16 Role of Multi-Tasking Staff (MTS) in I&CI Charges**

- (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.
- (ix) Watch and ward duties.
- (x) Opening up and closing up of the rooms each day.
- (xi) Attending to officers.
- (xii) Generating logs and complaints.
- (xiii) Driving of vehicles if in possession of valid driving license.
- (xiv) Other non-clerical work in the section/office.
- (xv) Assisting in routine work like diary, dispatch including maintenance of such data on computer.
- (xvi) Delivery of Dak outside the building.

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