



Manual of Office Procedure for Exemption Charges 2024

**DIRECTORATE OF INCOME TAX
(ORGANISATION & MANAGEMENT SERVICES)
CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE
GOVERNMENT OF INDIA**



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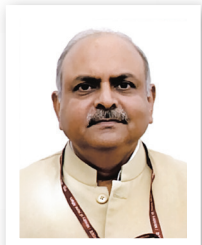
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Table of Contents

Sr. No.	Description	Page No.
1	Message from Chairman	i
2	Foreword	ii
3	Preface	iii
4	Introduction	1
5	Broad Functions	2
6	Role of Pr. CCIT (Exemption)	2
7	Role of CIT in the Headquarters of PCCIT (Exemption)	3
8	Role of PCIT/CIT (Exemption)	4
9	Role of Addl. CIT/JCIT in the Headquarters of PCCIT (Exemption)	6
10	Role of Addl. CIT /JCIT (Exemption)	7
11	Role of DCIT/ACIT/ITO in the Headquarters of PCCIT (Exemption)	9
12	Role of DCIT/ACIT/ITO (Exemption)	10
13	Role of DCIT/ ACIT/ ITO in the Headquarters of PCIT/ CIT (Exemption)	12
14	Role of TRO (Exemption)	14
15	Role of ITI in the O/o PCCIT/PCIT/CIT/Addl. CIT/JCIT (Exemption)	15
16	Role of ITI in the O/o DCIT/ACIT/ITO (Exemption)	16
17	Role of ITI in O/o TRO (Exemption)	18
18	Role of OS/TA in the O/o PCCIT/PCIT/CIT/Addl. CIT/JCIT (Exemption)	18
19	Role of OS/ TA/ Sr. TA in Admin/DDO Office/HQ in Exemption Charges	19
20	Role of OS/TA/Sr. TA in the O/o DCIT/ACIT/ITO (Exemption)	21
21	Role of Administrative Officer (Grade-I, II, III) in Exemption Charges	22
22	Role of Sr.PS/PS/ Stenographers (Analyst & Drafter) in Exemption Charges	24
23	Role of MTS in Exemption Charges	25

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भारत सरकार
Government of India

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वित्त मंत्रालय / राजस्व विभाग
केन्द्रीय प्रत्यक्ष कर बोर्ड
Special Secretary
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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 manifold 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 Exemption 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 Exemption 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.



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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.

(Prawnin Kumar)

EXEMPTION CHARGES

1. Introduction

1.1 The Income Tax Act, 1961 (the Act) provides tax exemption to Non-Profit Organisations (NPOs) registered with the department with the objective of contributing to the society for the purposes of public good. The bulk of these are public trusts, registered societies and other non-government organisations engaged in charitable or religious activities.

1.2 The role of the Department vis-a-vis these institutions are unlike its role vis-a-vis other entities such as corporates, other businesses, non-residents and individual assessee. The income of these entities being eligible of exemption, the focus of the Department in these cases is not on tax collection, but on continuous monitoring in order to ensure that they continue to satisfy the criteria laid down for exempted entities under the Act. Thus, in the case of NPOs, the Income Tax Department plays more of a 'watchdog' role than that of a tax administrator. With regard to a certain classes of NPOs, it also involves verifications in the context of laws other than the Income Tax Act, such as the Representation of the People Act, 1951 and Foreign Contribution Regulation Act, 2010. Thus, the role of the Department involves multi-agency coordination such as Intelligence, Enforcement agencies and Election Commission.

1.3 Functionally, the Exemption vertical in the Income Tax Department is a niche charge where the regular concepts of income-tax, like capital or revenue expenditure, depreciation have a different tax treatment vis-à-vis any other regular charges such as Salary, Business or Corporations. The interpretation of transactions appearing in the Income and Expenditure Statement is counter-intuitive to the way financial transactions are interpreted in the cases of business organisations. Therefore, NPOs registered with Income Tax Department certainly constitute a special class of assessees.

2. Broad Functions

2.1.1 The substantial functions in the Exemption Vertical primarily comprise the following:

- (i) Registration, renewal and cancellation of trusts/society/institutions u/s 12AB.
- (ii) Notification/Approval u/s. 80G(5),10(17A),10(23)(C) on pending applications u/s 10(23C) as on 30.09.2024 and 35(1)(ii)/(iii).
- (iii) Assistance to CBDT in processing of certain approvals and notification of exemptions.
- (iv) Condonation of delay in filing various forms to CIT(Exemption).
- (v) Compliance check by the Assessing Officer where accumulation of Income has been done by the trust, imposition of Penalty for specified violation and cancellation of registration as envisaged in Finance Bill.
- (vi) Assessment related functions other than those performed by Faceless Assessment units, as also performed by Jurisdictional Assessing Officers, such as partially set aside assessments, reopening of assessments.
- (vii) Other jurisdictional functions such as rectification, demand management and collection, litigation functions, RTI related functions, grievance redressal.

3. Roles of different levels in the Exemption Charges

3.1 Role of Pr. CCIT (Exemption)

3.1.1 Administrative Functions

- (i) To liaison with CBDT, Other Verticals and Outside Agencies.
- (ii) Supervision of office infrastructure.
- (iii) Supervision of work of subordinate officers.
- (iv) Monitoring and Reviewing Expenditure including allocation of funds, finalizing budget estimates.
- (v) Inspection of subordinate offices as per instructions issued by CBDT.
- (vi) Performing establishment and personnel functions including reporting and reviewing performance, redressal of grievances and welfare measures, transfer and posting of officers/officials, training needs and skill enhancement of subordinates, determining representations.
- (vii) Implementation of Official Language Policy.
- (viii) Performance of vigilance functions including processing and reports on vigilance

proceedings as per Conduct Rules, submission of reports received from field to vigilance directorate, perusal and forwarding of the intimation under Conduct Rules, promotion of preventing vigilance, charge-sheets, providing specific comments in vigilance matters when specifically requested by higher authorities.

- (ix) Motivating, guiding and providing leadership to officers and officials posted under him/her.
- (x) Monitoring compliance of Swachh Bharat Mission and ensuring office hygiene, general cleanliness and safety.
- (xi) Implementation of computerization/digitalization as per policies and procedures laid down by CBDT.

3.1.2 Technical Functions

- (i) Granting statutory approvals including approvals for registration of hospitals, compounding of prosecution.
- (ii) Providing recommendations to CBDT on applications of taxpayers for exemption/registration/renewal/approval as per the Law.
- (iii) Judicial functions including decision on filing/non filing of SLPs/appeals before the Hon'ble Supreme Court and the High Courts.
- (iv) Monitoring of recovery including the Dossier files.
- (v) Audit functions including monitoring of timely disposal of Revenue Audit, Internal Audit Paras, comments on Draft Para Report.
- (vi) Monitoring of replies of parliamentary questions, statistical statements/reports called by higher authorities, Monthly DO.
- (vii) Monitoring of CAP-I and CAP-II and other statistical reports.
- (viii) Monitoring of actions on CPGRAMS, e-Nivaran and other Paper Grievances.
- (ix) Any other function/ role assigned by Board or mandated by the law.

3.2 Role of CIT in the Headquarters of PCCIT (Exemption)

- (i) Ensuring smooth functioning of entire higher authority office.
- (ii) To ensure the proper functioning of the Subordinate Offices.
- (iii) Assisting higher authority in his/her supervisory and monitoring functions.
- (iv) Assisting higher authority in his/her statutory and technical functions.
- (v) Assisting higher authority in his/her judicial and audit functions.

- (vi) Assisting higher authorities in demand management, budget collection and record management.
- (vii) Assisting PCCIT in his/her functions related to general administration including establishment and personnel matters, vigilance matters and budgetary matters, assisting higher authorities in Taxpayer Services and Citizen's Charter.
- (viii) Lead Role in implementation of digitalization and e-office.
- (ix) Assisting higher authorities in coordination with Board, Parliamentary Committees and Outside Agencies.
- (x) Ensuring compilation of all the reports.
- (xi) Implementation of Official Language Policy.
- (xii) Implementation of various Government Schemes/ campaigns/functions.
- (xiii) Organisation of workshops and meetings.
- (xiv) Monitoring progress in any other work allocated by the PCCIT.

3.3 Role of PCIT/CIT (Exemption)

3.3.1 Administrative Functions

To liaison with higher authority office.

- (i) Motivating, guiding and providing leadership to officers working under him/her.
- (ii) Supervision of office infrastructure including security of premises and information security as per existing policies.
- (iii) Ensuring creation of a conducive working environment, optimal allocation of resources and supervision of subordinate officers / officials and for efficient and effective outcomes
- (iv) Monitoring and Reviewing Expenditure/budget including allocation of funds, finalizing budget estimates, revised estimates, GeM functions, administrative and financial sanctions for purchase of goods and services as per GFR, constitution of purchase committee, supervision of DDO's work.
- (v) Inspection of subordinate offices as per instructions issued by CBDT.
- (vi) Monitoring, proper record keeping and maintenance of office files and records/Dak.
- (vii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting and reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/officials, training needs and skill enhancement of subordinates, determining

representations.

- (viii) Implementation of Official Language Policy.
- (ix) Implementation of Computerization, Digitalization, information Security and e-office as per policies and procedures laid down by CBDT.
- (x) Performance of vigilance functions including processing and reports on vigilance proceedings, perusal of further submission of intimations under conduct rules, further submission of report received from field, providing specific comments on vigilance matters, function as D.A. for Group B officers, appointment of I.O. and P.O in Group B cases, imposition of penalty (specific penalty) as per recommendations of Zonal ADG, Vigilance, promotion of preventive vigilance, service of charge-sheets, notices, version letter upon the charged officers (Group B).
- (xi) Monitoring compliance of Swachh Bharat Mission and ensuring office hygiene and general cleanliness.
- (xii) Implementation of various government schemes and reviewing organisation of meetings/ workshops.
- (xiii) Organizing events relating to Hindi Pakhwada, Vigilance Awareness Week, Swachh Bharat Abhiyaan, Harit Diwas, Yoga Diwas, Income-Tax Day celebrations and other government initiatives from time to time.
- (xiv) Any other work/duties assigned by the higher authorities or under Central Action Plan.

3.3.2 Technical Functions

- (i) Conveying inputs/suggestions on policy matters/legislative amendments to the higher authorities.
- (ii) Granting statutory approvals including registration/cancellation of trusts, approved Gratuity/ Superannuation/Recognized Provident Funds, prosecution.
- (iii) Statutory/technical functions including transfer of PANs, condonation of delays, revision of assessment orders, survey matters.
- (iv) Granting administrative approvals in matters mandated by Board from time to time.
- (v) Providing recommendations to PCCIT (Exemption) on various applications of tax payers for exemption/registration/approval as per the law.

- (vi) Judicial functions including decision on filing/non filing of appeal before ITAT, Scrutiny Report, Para wise replies in Writ Petition, deferment of appeals, appeal effects, recommendation to NFAC for early hearing of appeal, recommendation of filing of SLP/appeal before the Hon'ble SC/HC.
- (vii) Audit functions including supervision of timely disposal of Revenue Audit and Internal Audit Objections, decision on remedial action on Audit, acceptance / non-acceptance of Audit Objections, Draft Para Report.
- (viii) Recovery matters including directions to Range Heads for recovery on the Dossier Cases, granting approval to provisional attachments/bank attachments, processing of Stay of Demand Applications.
- (ix) Monitoring Budget Collection at Commissionerate Level, Supervision of record management.
- (x) Regular monitoring of Tax Payer Grievances on CPGRAMS, e-Nivaran, Paper Grievances and Conducting Taxpayer Outreach Programs.
- (xi) Guidance for replies of parliamentary questions, statistical statements/reports called by higher authorities, Supervision of CAP-I and CAP-II and other statistical reports and miscellaneous at Commissionerate level.
- (xii) Inspection/Review of the Ranges.
- (xiii) Implementing schemes approved by Board from time to time.
- (xiv) Any other function/role assigned by Board or mandated by the law.

3.4 Role of Addl. CIT/JCIT in the Headquarters of PCCIT (Exemption)

- (i) Assisting higher authorities 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 authorities in functions related to general administration including infrastructure matters, establishment and personnel matters, vigilance matters and budgetary matters.
- (vii) Assistance in functions related to Taxpayer Services /Citizen's Charter.
- (viii) Assistance in Systems related functions and digitalization.
- (ix) Assistance in coordination with CBDT, all other offices, Parliamentary Committees

and outside agencies.

- (x) Assistance in implementation of Central Action.
- (xi) Achieve Central Action Plan targets.
- (xii) Dak and file management of higher authority office.
- (xiii) Assistance in compilation of various reports.
- (xiv) Role as Appellate authority in RTI matters.
- (xv) Assistance in implementation of Official Language Policy.
- (xvi) Assistance in implementation of various schemes approved by the Board.
- (xvii) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xviii) Any other functions assigned by the statutes or superior authority.

3.5 Role of Addl. CIT/ JCIT (Exemption)

3.5.1 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 and reviewing performance, skill enhancement of subordinates, transfer and postings.
- (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 and reports on vigilance proceedings, perusal and onward submission of intimations under conduct rules, conducting specific enquiry on vigilance matters, function as D.A. for Group-D officials, appointment of I.O. and P.O. in group C cases, imposition of penalty (specific penalty) as per recommendations of vigilance section of the Pr. CCIT office (Cadre Controlling), promotion of preventing vigilance, service of Charge-Sheets, notices upon the charged officers(Group C).
- (viii) Performance of all budgetary functions and according financial sanctions including utilization of GeM.
- (ix) Ensuring office hygiene and cleanliness.

- (x) Development and maintenance of Infrastructure in respective charges including the security of premises.
- (xi) Motivating, educating and providing leadership to officers/officials working under him /her.
- (xii) To ensure movement of files and Dak as 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 law or higher authorities or under Central Action Plan

3.5.2 Technical Functions

- (i) Statutory/technical roles related to initiating penalty of NPOs including ensuring issue of notices, imposing penalty, if required.
- (ii) Approvals of draft penalty orders as per section 274 of the I T Act.
- (iii) Providing recommendations to PCIT/ CIT on various issues including cancellation of registration, prosecutions, application of tax payers for exemption/ registration/ renewal/ approved funds.
- (iv) Statutory/ technical roles related to Surveys including guidance in identification of cases, seeking approvals, monitoring of surveys and preparation of survey reports.
- (v) Granting administrative approvals in matters mandated by Board from time to time.
- (vi) Statutory/technical roles related to recovery/collection/demand management matters including direction to AO for recovery on the dossier files, monitoring of Budget Collection at Range Level.
- (vii) Statutory/technical roles related to audit matters including supervision of timely disposal of Revenue Audit and Internal Audit Objections, recommending Remedial Action on Audit, approving remedial action as per law, recommending response to Audit Objections, tracking Remedial Action.
- (viii) Statutory and technical roles related to deepening and widening of tax base including monitoring information gathering, verifications, identifying potential cases.

- (ix) Statutory/technical judicial roles including recommendation on Scrutiny Reports, recommending early hearing of appeal, monitoring remand reports.
- (x) Appellate Authority in RTI Act.
- (xi) Inspection/Review of the subordinates in the Range.
- (xii) Statutory/technical roles related to reporting including compilation of replies of parliamentary questions, statistical statements/reports called by higher authorities at Range Level.
- (xiii) Technical role related to monitoring of record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch registers.
- (xiv) Ensuring action in schemes approved by Board from time to time.
- (xv) Any other functions assigned by the statutes or superior authorities or under Central Action Plan.

3.6 Role of DCIT/ACIT/ITO in the Headquarters of PCCIT (Exemption)

- (i) Assisting higher authorities in all head quarter 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 offices.
- (iv) Assistance in all supervisory and monitoring functions of the higher authorities.
- (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.
- (ix) Role as CPIO for higher authority office.
- (x) Assistance in functions related to general administration including infrastructure matters, security, establishment and personnel matters, vigilance matters and budgetary matters.
- (xi) Assistance in functions related to Tax Payer Services.
- (xii) Assistance in Systems related functions, Information Security and Digitalization.
- (xiii) Assistance in implementation of Official Language Policy.
- (xiv) Assistance in implementation of various schemes approved by the Board.

- (xv) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xvi) Any other functions assigned by the statutes or superior authority.

3.7 Role of DCIT/ACIT/ITO(Exemption)

3.7.1 Administrative Functions

- (i) Motivating, educating and providing leadership to officials working under his/her, 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 and reviewing performance, skill enhancement of subordinates, recommendation of leave.
- (iii) Ensuring discipline and monitoring work of officials, Implementation of Official Language Policy.
- (iv) Implementation of Digitalization and Information Security in own jurisdiction.
- (v) Performance of vigilance functions, submission of factual reports promotion preventive vigilance.
- (vi) Performance of all budgetary functions and according financial sanctions.
- (vii) Ensuring office hygiene and cleanliness.
- (viii) Monitoring of proper record keeping and maintenance of office files and records.
- (ix) To ensure movement of files and Dak is recorded in Dak Dispatch and Receipt registers.
- (x) Implementation of various government schemes.
- (xi) Any other work/duties assigned by the higher authorities or under Central Action Plan.

3.7.2 Technical Functions

- (i) Statutory/technical roles related to reopening assessments u/s 148A of the I.T Act, 1961 on the basis of information pushed as per Risk Management Policies through Insight Portal.
- (ii) Assessments/reassessments having jurisdiction of NPOs including issuing questionnaires, issue of notices through e-mode only, conducting hearings through video conference on request made by the assessee, examining replies,

case laws and instructions, computation of income only where the cases are pushed by the NaFAC and then after completion of formalities passing the assessment orders computing total income, passing the penalty orders where required following the same manner.

- (iii) Rectifications, partly set aside (issue based restored cases) assessments, EOI references, sending of proposals on provisional attachment.
- (iv) 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.
- (v) Statutory roles as CPIO in RTI matters including processing applications for Tax Payer Residency.
- (vi) Statutory /technical roles related to prosecution and 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 and summons to taxpayers, verification of bills, submission of compounding reports, follow up of complaints.
- (vii) Statutory/technical roles related to recovery matters and demand management including preparation of dossier reports, tracking status of the demand stayed, disposal of stay application, reconciliation of Arrear Demand, notices to defaulters, coordination with CPC and other units for adjustments.
- (viii) Statutory/technical Judicial roles including preparation of scrutiny report, giving appeal effect, recommendation to NFAC for early hearing, remand reports, coordinating with Standing Counsels, 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, preparing replies.
- (x) Acting in schemes approved by Board from time to time.
- (xi) Technical roles related to reporting including preparing parliamentary questions, statistical statements/reports called by higher authorities, preparing

- CAP-I and CAP-II and other statistical reports and miscellaneous at Circle/Ward.
- (xii) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch.
 - (xiii) Technical role related to taxpayer services such as processing CPGRAM matters, e-Nivaran matters, maintaining grievance register.
 - (xiv) Any other functions assigned by the statutes or superior authorities.

3.8 Role of DCIT/ ACIT/ ITO in the Headquarters of PCIT/ CIT(Exemption)

3.8.1 Administrative Functions

- (i) Assisting higher authorities 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 and various targets thereof.
- (iv) Statutory/Technical Roles related to processing of applications for registration of NPOs including approval/renewal/ cancellation of registration, approval of recognized funds, issue of certificates.
- (v) Dak and file management of supervisory / higher authority office.
- (vi) Assistance in all supervisory and monitoring functions of the higher authorities.
- (vii) Assisting higher authorities in all statutory and technical functions.
- (viii) Assisting higher authorities in judicial functions and audit functions.
- (ix) Assistance in demand management, budget collection and record management.
- (x) Assistance in compilation of various reports.
- (xi) Role as CPIO for higher authority office.
- (xii) Assisting in functions related to general administration including infrastructure matters, security, establishment and personnel matters, vigilance matters and budgetary matters.
- (xiii) Assistance in functions related to Tax Payer Services.
- (xiv) Assistance in Systems related functions, Information Security and Digitalization.
- (xv) Assistance in implementation of Official Language Policy.
- (xvi) Assistance in implementation of various schemes approved by the Board.
- (xvii) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xviii) Administrative functions assigned to him.

- (xix) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting and reviewing performance, skill enhancement of subordinates, transfer and postings.
- (xx) Supervision of work of subordinates.
- (xxi) Implementation of Official Language Policy.
- (xxii) Implementation of Digitalization and Information Security in own jurisdiction.
- (xxiii) Performance of vigilance functions.
- (xxiv) Performance of all budgetary functions and according financial sanctions.
- (xxv) Ensuring office hygiene and cleanliness.
- (xxvi) Monitoring proper record keeping and.
- (xxvii) Maintenance of office files and records.
- (xxviii) Implementation of various government schemes.
- (xxix) Any other work/ duties assigned by the higher authorities or under Central Action Plan.

3.8.2 Technical Functions

- (i) Statutory roles related to assessment and jurisdiction including questionnaires, enquiries, issue of notices, various references, information gathering, computation of income and demand, verifications, draft orders, penalties, rectifications, set aside assessments.
- (ii) Statutory roles related to surveys including enquiries, maintaining survey register, preparing survey reports, keeping track of retention folders and impounded material.
- (iii) Statutory roles including RTI (CPIO), processing applications for Tax Payer Residency.
- (iv) Processing various matters including provisional attachment, cancellation/ approval/ renewal of registration, approval of recognized funds, issue of certificates, prosecution proposals.
- (v) Recovery matters including preparation of dossier reports, tracking status of the demand stayed, disposal of stay application, reconciliation of Arrear Demand, monitoring of self-assessment tax defaulters, notices to defaulters, coordination with CPC and other units for adjustments.
- (vi) Judicial roles including preparation of scrutiny report, giving appeal effect,

recommendation to NFAC for earlyhearing, remand reports, coordinating with Standing Counsels, preparation of Vakalatnamas, providing necessary information and paper book, filing of Miscellaneous Application.

- (vii) Audit roles including maintenance of Revenue Audit and Internal Audit registers, processing of proposals received for taking remedial action, preparation of replies to the audit objections, preparing list of auditable cases, preparing replies.
- (viii) Deepening and widening of tax base.
- (ix) Taking action in schemes approved by Board from time to time.
- (x) Taking action for Budget Collection.
- (xi) Preparing parliamentary questions, statistical statements/reports called by higher authorities, preparing CAP-I and CAP-II and other statistical reports and miscellaneous at Circle/Ward Level.
- (xii) Role in Tax Payer Services such as processing.
- (xiii) CPGRAMS matters, e-Nivaran matters, maintaining grievance register.
- (xiv) Technical roles related to record management including ensuring maintenance of files and records, registers, movement of files, Dak receipt and dispatch registers.
- (xv) Participation in search and survey operations on requisition.
- (xvi) Any other functions assigned by the statutes or superior authorities or under Central Action Plan.

3.9 Role of TRO (Exemption)

- (i) Maintaining the data of Dossier Cases.
- (ii) Verification and reconciliation of arrears of tax.
- (iii) Drawing of Tax Recovery Certificates (TRCs) and related work.
- (iv) Issuance of Statutory Notices and receiving the replies / submissions from the Assessee.
- (v) Retrieving of information/data from Departmental Portals.
- (vi) Conducting Recovery proceedings including attachment and sale of the assessee's movable and immovable property.
- (vii) Ensuring Cash Collection out of Outstanding Arrear Demands.
- (viii) Appointing a receiver for the management of movable and immovable properties.

- (ix) Issue of Warrant and Arrest of the assessee and his detention in prison.
- (x) Conducting Recovery Surveys.
- (xi) Filing a civil suit in a court of law for Recovery of Outstanding demand recovered.
- (xii) Follow up action towards recovery of demand and conduct of auction.
- (xiii) Closure of TRCs.
- (xiv) Delivery of possession of property to the auction purchaser.
- (xv) Submission of Monthly Progress Report and other prescribed reports.
- (xvi) Maintenance of Registers such as Inward Register for Certificates, Cash Book, Execution Registers, Register for Daily reduction/collection of certified demand, Stay Register, Installment register, Disposal Register, Custody Register, Closed Certificate Register.
- (xvii) Liaison with the Assessing Officer to ascertain the details of movable and immovable property and the correct position of demands.
- (xviii) Liaison with other agencies for the matters related to recovery of outstanding demands.
- (xix) Submission of proposals for write off to the Board or Committees in the cases identified and initiating action as per law in force.
- (xx) Identification of fresh cases for write-off.
- (xxi) Transfer of grievances viz. CPGRAMS, e-Nivaran and Paper grievances, pertaining to other authorities/offices.
- (xxii) Maintenance of control register for grievances received/disposed and ensuring proper follow up action, post disposal of grievance.
- (xxiii) 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 tax payer, raising awareness among the assessee including by conducting focused outreach programme.
- (xxiv) Statutory role as CPIO in RTI matters.
- (xxv) Any other functions assigned by the statutes or superior authorities or under Central Action Plan.

3.10 Role of ITI in the O/o PCCIT/PCIT/CIT/Addl. CIT/JCIT (Exemption)

- (i) Assisting the higher authorities in regular activities including statutory and technical work.
- (ii) Assisting the officers in drafting, briefs, notes, database searches, online

data/information.

- (iii) Any outdoor functions such as service of summons/notice, court hearing, briefing of Standing Counsels, conducting of enquiries assigned by the superior authorities.
- (iv) Assisting in preparation of reports and in replies to parliamentary questions.
- (v) Assisting in grievance redressal.
- (vi) Assisting in handling Judicial and Audit related work.
- (vii) Assisting in action to be taken in pursuance of directions on dossiers.
- (viii) Assisting in System (ITBA/ITD) related work.
- (ix) Retrieving of information / data from the System Portals.
- (x) Analysis of data, browsing, net scaping, searching data available online for related cases.
- (xi) Knowledge of the laws and Office procedures as well as technology interface.
- (xii) Assisting in running the database.
- (xiii) Maintain a summary of status/stage of all cases.
- (xiv) Assisting Officers in Finance and Budgetary matters.
- (xv) Assisting in preparation of pay bill and communication with the ZAO and Pay and Accounts office, in relation to the officers and officials working in the headquarters.
- (xvi) Assisting in processing of various bills including that of vendors.
- (xvii) Assisting in putting up files related to transfer and posting of the officers/officials posted in the directorate.
- (xviii) Assisting Officers in Establishment matter.
- (xix) Assisting in putting up proposals for infrastructure.
- (xx) Any other function assigned by the statutes or higher authorities.

3.11 Role of ITI in the O/o DCIT/ACIT/ITO (Exemption)

- (i) Role in assessment functions such as issue of notices, checking of returns, service of summons/appeal memo, checking of deductions/ exemptions/relief/ rebates, preparation of draft orders of assessment, revisions, rectifications, penalties.
- (ii) Role in Survey functions including external survey, maintaining data regarding survey cases, parties/ premises surveyed, details of authorizations, staff allocation for surveys, assessment particulars of parties.

- (iii) Preparing Appeal Effect orders and computation of income allowing relief to the assessee where refund is determined. In cases, where demand still remains/exist, calculation of demand with interest to be charged under various sections of the Income Tax Act.
- (iv) Preparing draft order which are to be passed u/s 154 of the I.T. Act, 1961 after verifying the facts of the case and determining refund or demand.
- (v) Assigning role as well assigning work allocation to inspector on ITBA. There must be a trail of work on ITBA allocated to ITI so that it can be verified which inputs were given by the ITI in a specific case.
- (vi) Role in recovery matters including recovery of taxes as per law, preparing proposals for write-off/scaling down, follow-up of arrear/current demand, preparing disposal of stay petitions, assistance to TRO.
- (vii) Role in judicial matters including preparing appeal effects, monitoring dates of hearings/ proceedings in the courts, briefing standing counsel, preparation of appeal papers and filing of appeals, scrutinizing appellate orders and drafting comments/remand reports.
- (viii) Role in prosecution matters including maintaining list of potential/ pending prosecution cases, collection and compilation of evidence.
- (ix) Assistance in processing of Report asked for condonation of delay petition.
- (x) Assistance to higher authorities to review the assessment and office records.
- (xi) Assistance in audit related work including providing assistance in preparation of para wise comments wherever required and preparation of draft comments/reply and draft action taken report in respect of Revenue/Internal Audit Objections.
- (xii) Assistance to DCIT/ACIT/ITO in matters relating to public relations and grievance redressal, taxpayer education and taxpayer assistance, RTI Matters, CPGRAMS, e-Nivaran.
- (xiii) Preparing draft replies to Parliamentary Questions, preparing specific draft reports sought by the higher authorities on various matters, preparing draft monthly DO letters.
- (xiv) Any other work assigned by higher authorities or mandated by law or under Central Action Plan.

3.12 Role of ITI in O/o TRO (Exemption)

- (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, garnishing notices.
- (iii) Checking of interest charged in respect of certified demands.
- (iv) Reconciliation of arrears.
- (v) Execution of distraint warrants.
- (vi) Maintenance and making entries in the collection/ reduction register on ITBA.
- (vii) Maintenance of disposal register, stay register, installment register, cheque register.

3.13 Role of OS/TA in the O/o PCCIT/PCIT/CIT/Addl. CIT/JCIT (Exemption)

- (i) Bringing Urgent Matters to the notice of the higher authorities.
- (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 question.
- (xii) Ensuring smooth functioning of ASK centers.
- (xiii) PAN related matters.
- (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 Records of officials.

- (xx) Ensuring maintenance of office discipline.
- (xxi) Maintenance and monitoring of Muster.
- (xxii) Ensuring availability of office stationery.
- (xxiii) Any other functions assigned by the statutes or superior authority or under Central Action Plan.

3.14 Role of OS/ TA/ Sr. TA in Admin/DDO Office/HQ in Exemption Charges

- (i) Monitoring of provisions of all necessary infrastructures to all officers and officials
- (ii) Assisting the concerned authority in matters relating to security, cleanliness and sanitation of the building.
- (iii) Assisting in work relating to maintenance of infrastructure including IT systems, information security, follow- up of complaints in accordance with CBDT guidelines.
- (iv) Ensuring of proper maintenance of fire-fighting equipment, furniture and library and records thereof.
- (v) Proper maintenance of cash book, contingent register, stamp registers and incidental correspondence, statements.
- (vi) Preparation of all kind of bills 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) Assisting in purchase/distribution/maintenance of stationery/books/ pamphlets/newspapers/periodicals/articles/liveries/sanitary articles/electrical goods / PCs and 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) Compilation of figures from ZAO and Banks.
- (ix) Generation of tax deduction statements, annual returns of TDS, L.P.C, salary certificates, pay slips.
- (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 and quarterly 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, GeM related works.
- (xiv) Automatic transfer of pay rolls data from one office to another office in the event of transfer of an employee.
- (xv) 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, checking of files/ records submitted to higher authorities for fixation of pay, nomination for deputation.
- (xvi) 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, receipt and dispatch register, stamp accounts.
- (xvii) Checking the quality of local purchases and ensuring observance of proper procedure while making purchases.
- (xviii) Ensuring timely submission of indent stationeries, timely procurement and proper distribution thereof.
- (xix) Ensuring auction sale of old furniture, waste papers and other useless articles.
- (xx) Ensuring proper distribution of books/templates/ Publications received from CBDT, New Delhi.
- (xxi) Checking and ensuring deposit of copying and inspection fees, processing of vigilance related matters including complaints.
- (xxii) Assistance in work relating to staff welfare, canteen.
- (xxiii) Dealing with references relating to Conduct Rules.
- (xxiv) Assisting in the issue of CGHS/identity cards.
- (xxv) Collection of APARs and immovable property returns.
- (xxvi) Proper maintenance of seniority list of non-gazetted cadres, disposition/ gradation lists, register of sanctioned/ working strength, reservation roster, register of vacancies.
- (xxvii) Preparation / Collection of eligibility list, relevant records and data for holding DPCs of promotions, MACP, confirmation and preparation of respective orders.
- (xxviii) Allocation of dossiers of new recruits.
- (xxix) Processing and handling of applications for compassionate appointments, sports quota appointments and issuance of orders.

- (xxx) Handling of files of having temporary status and contingent workers.
- (xxxi) Implementation of all roles assigned in HRMS software.
- (xxxii) Matters pertaining to Recruitment Rules, General supervision, ensuring discipline and punctuality of officials.
- (xxxiii) Ensuring proper arrangement for conduct of all departmental and other examinations, organizing conferences, various meetings.
- (xxxiv) Preparation of posting and transfer orders of officers and staff members and maintenance of particulars of their dates of joining and relieving.
- (xxxv) Maintenance of list of office and residential accommodations, and assistance in allotment of staff quarters.
- (xxxvi) Updation of relevant portion of biodata in HRMS on promotion/transfer.
- (xxxvii) Maintenance of list of telephones / Mobile SIM Card, operational vehicles and monitoring of allocation.
- (xxxviii) Maintaining particulars to address and telephone numbers of officers and staff.
- (xxxix) On-line allotment of employee's numbers from the biodata furnished by employees.
- (xl) Monitoring of work relating to implementation of Official Language Policy.

3.15 Role of OS/TA/Sr. TA in the O/o DCIT/ACIT/ITO (Exemption)

- (i) Role in assessment functions such as online generation of notices, checking all types of computations, checking claims such as MAT credit, depreciation, brought forward losses.
- (ii) Work relating to audit objections, stay and write-off of demand.
- (iii) Recovery matters such as entering and verifying arrear demand on the system, generating ledger statement from ITBA system and their follow up, maintaining list of cases where installments/stay of demand granted, generating notices to defaulters.
- (iv) Assisting in processing of proposals for prosecution and maintenance of prosecution/ composition files and processing of cases regarding sanction of payment of legal fee.
- (v) Assisting in scrutiny of batches of appellate orders/references/reports/ records.
- (vi) Communication of notices received from the court for evidence to the concerned officials.

- (vii) Preparation of disposition lists.
- (viii) Work related to RTI, CPGRAMS and e-Nivaran.
- (ix) Assisting in public relations and grievance redressal, taxpayer education and taxpayer assistance.
- (x) PAN related works –Transfer, Migration, De-duplication.
- (xi) Compilation/preparation of periodical and miscellaneous statistical statements and CAP-I, CAP-II, QPR reports, statements called by higher authorities including audit, PAC matters, Parliament questions and other matters.
- (xii) Dealing with PAC/C&AG matters, Parliament Questions.
- (xiii) Providing assistance in performance review, monitoring of Central Action Plan and other targets.
- (xiv) Ensuring proper maintenance of all records/registers.
- (xv) Ensuring regular and proper weeding out of old and obsolete records and obsolete forms as per existing instructions.
- (xvi) Ensuring proper handing/taking over of files and also ensuring that pending actions are duly indicated.
- (xvii) Keeping record of files moving to and from officers.
- (xviii) Maintenance of files and their timely submission to the concerned offices.
- (xix) Assisting in work relating to maintenance of systems, follow-up of complaints.
- (xx) Maintenance of the movement registers for files/records.
- (xxi) Maintenance of guard file regarding all circulars/orders.
- (xxii) Any other functions assigned by the statutes or superior authorities.

3.16 Role of Administrative Officer (Grade-I, II, III) in the Exemption 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 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 the Supreme Court, the High Court, CAT.
- (x) Getting APARs of staff members written / countersigned in time.
- (xi) Monitoring of work relating to implementation of Official Language Policy.
- (xii) Budgetary monitoring.
- (xiii) Holding the charge of Drawing and Disbursing Officer as and when required.
- (xiv) Work relating to proper docketing of receipt and dispatch of Dak and control over distribution of Dak.
- (xv) Functions related to GeM, PFMS, e-Bhavishya.
- (xvi) Drawing up and processing of Bills under various heads.
- (xvii) Putting-up the leave applications and orders thereof.
- (xviii) Supervision of functions related to e-office.
- (xix) Maintenance of APARs of non-gazetted staffs, Service Books, Stock Registers of Movable and Immovable Assets on physical verification and stock taking of records as well as stationeries regularly and annually.
- (xx) Preparation of Pension and other retirement related papers.
- (xxi) Matters relating to pay fixation and service-related matters.
- (xxii) Drawing up of contingent bills within the limit of sanction of budget allotted to the charge.
- (xxiii) Management of areas relating to preparation of statements, statistics and matters relating to recovery.
- (xxiv) Submission of Monthly Expenditure Statement.
- (xxv) Arrangement of display of posters and banners.
- (xxvi) Purchase of goods/services within the financial power delegated in accordance with the GFR and purchase of goods/services with administrative approval.
- (xxvii) 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).

- (xxviii) 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).
- (xxix) Authority to inflict punishment to non-gazetted personnel according to the procedure laid down in CCS (CCA) Rules.
- (xxx) Any other functions assigned by the statutes or superior authority.

3.17 Role of Sr.PS/PS/Stenographers (Analyst & Drafter) in the Exemption Charges

- (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 date 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 registers).
- (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 after typing and issuing the letters.
- (xx) Maintenance of files including APARs of Group-C and Group-D staffs.
- (xxi) Functioning in e-office as per functionality/roles assigned preparation of returns/statistics as and when required.
- (xxii) Hindi related works including preparation of Hindi report.
- (xxiii) To ensure office cleanliness and hygiene as per mandate of Swachh Bharat Mission.
- (xxiv) Any other work to be performed for administrative requirements as per the directions of the higher authorities.

3.18 Role of MTS in the Exemption Charges

- (i) Carrying of files and documents inside the building.
- (ii) Photocopying, scanning, sending of fax/emails.
- (iii) Physical maintenance of records section.
- (iv) Making available record as and when required.
- (v) Placing of papers in relevant files.
- (vi) Serving of notices (newly added).
- (vii) General cleanliness and upkeep of the section/office.
- (viii) Cleaning of rooms, dusting of furniture, cleaning of building, fixtures, thereby ensuring office cleanliness and hygiene as per mandate of Swachh Bharat Mission.
- (ix) Upkeep of park, lawns, potted plants.
- (x) Watch and ward duties.
- (xi) Opening up and closing up of the rooms each day.
- (xii) Attending to officers.
- (xiii) Generating logs and complaints.
- (xiv) Driving of vehicles if in possession of valid driving license.
- (xv) Other non-clerical work in the section/office.
- (xvi) Assisting in routine work like diary, dispatch including maintenance of such data on computer.
- (xvii) Delivery of Dak outside the building.

- (xviii) Ensuring gadgets, equipment, computers, printers are ready for use in the office.
- (xix) Any other functions assigned by the statutes or superior authorities.



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