



Manual of Office Procedure for Investigation Wing 2024

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

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



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Table of Contents

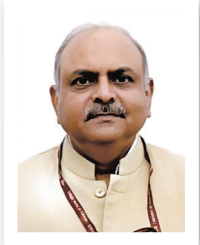
Sr. No.	Description	Page No.
1.	Message from Chairman	i
2.	Foreword	ii
3.	Preface	iii
4.	Introduction	1
5.	Broad Functions	1
6.	Role of Director General of Income Tax (DGIT) (Investigation)	3
7.	Role of Principal Director of Income Tax (PDIT) (Investigation)	5
8.	Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) in the Headquarters of DGIT (Investigation)	8
9.	Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (Investigation and FAIU)	9
10.	Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (BPU)	12
11.	Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (Custodian Strong Room)	13
12.	Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (AIU)	13
13.	Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) in the Headquarter of DGIT (Investigation)	14
14.	Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT)(Investigation)	15
15.	Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) (BPU) (Initiating Officer)	18
16.	Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) (Custodian Strong Room)	18
17.	Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) (AIU)	19
18.	Role of Income Tax Officer (ITO) (Inv.) in the Headquarters of DGIT (Inv.)/PDIT(Inv.)	19
19.	Role of Income Tax Officer (ITO) (Inv.)	20
20.	Role of Income Tax Officer (ITO) (CRU)	22
21.	Role of Income Tax Officer (ITO) (Inv.) (AIU)	22
22.	Role of Income Tax Officer (ITO) (BPU)(Administrator)	23

Table of Contents

Sr. No.	Description	Page No.
23.	Role of Income Tax Inspector (ITI) in the O/o DGIT/PDIT/ Addl. DIT/JDIT (Inv.)	23
24.	Role of Income Tax Inspector (ITI) in the O/o DDIT/ADIT/ ITO(Inv.)	24
25.	Role of Income Tax Inspector (ITI) in the O/o DDIT/ADIT/ ITO(CRU)	25
26.	Role of Income Tax Inspector (ITI) in the O/o DDIT/ADIT/ ITO(AIU)	25
27.	Role of Income Tax Inspector (ITI) in the O/o DDIT/ADIT/ ITO(BPU)	26
28.	Role of Office Superintendent/Tax Assistant (OS/TA) in the O/o DGIT (Inv.)/PDIT(Inv.)/ Addl. DIT/JDIT(Inv.)	26
29.	Role of Office Superintendent/Tax Assistant (OS/TA) in the O/o DDIT/ADIT/ITO(Inv.)	27
30.	Role of Office Superintendent/Tax Assistant (OS/TA) in Admin/DDO/HQ	28
31.	Role of Administrative Officer (AO) Grade I, II, III	30
32.	Role of Senior Private Secretary/ Private Secretary/Stenographers (Sr. PS/PS/ Stenographers) (Analyst & Drafter)	32
33.	Role of Multi-Tasking Staff (MTS)	33

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अध्यक्ष, सी.बी.डी.टी

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.

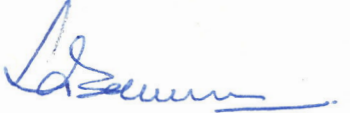
In view of these advancements, the department decided to undertake a comprehensive review of its organizational structure and processes. To steer this initiative, a committee was constituted with the objective of redefining, realigning, and reassigning roles at all levels within different verticals of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

INVESTIGATION WING

1. Introduction

- 1.1 Investigation Wing is entrusted with the investigation functions of the Department emanating from the information and inputs received from various sources. The investigations emanate from the vast sources of information being gathered and received by the Department by way of Income Tax Returns (ITRs), Tax Deduction at Source (TDS) data, Statement of Financial Transactions (SFTs), Financial Intelligence Unit (FIU) in form of STRs, Foreign Exchange Mechanisms such as Common Reporting Standard (CRS) data, Foreign Account Tax Compliance Act (FATCA), complaints received and categorized as Tax Evasion Petitions (TEPs), informers, media reports, offshore data leaks like Panama, Paradise, Pandora leaks, Other Enforcement Agencies, Central Economic Intelligence Bureau (CEIB)/ Regional Economic Intelligence Councils (REIC) mechanisms, inputs received from Ministry of Home Affairs (MHA) through Multi-Agency Centre (MAC)/ Subsidiary Multi Agency Centre (SMAC)/ Terror Monitoring Groups (TMGs). In addition, internal sharing of information of beneficiaries and modus operandi pertaining to systematic tax evasion is also one of the key information sources being worked upon by the Investigation Directorates.
- 1.2 To effectively prohibit Benami transactions and consequently prevent circumvention of law through unfair practices the legislature through Benami Transactions (Prohibition) Amendment Act, 2016 operationalized the Prohibition of Benami Property Transactions Act, 1988 (the PBPTA, 1988). The task of implementing the Act was given to the Department in 2020. A total of 29 Foreign Assets Investigation Units (FAIUs) were created to handle the investigations of foreign asset cases under Income-tax Act, 1961 and Black Money Act, 2015.

2. Broad Functions

- 2.1 The following functions are to be performed by the Investigation Wing:

- (i) Identification and development of cases for intrusive actions as per the provisions of Section 132 and 133A of the Act.
- (ii) Investigation in TEPs.
- (iii) Verification and investigation of information received from various other sources like REIC, CEIB.
- (iv) Investigation of cases shared internally by the investigation and other verticals of the Department.
- (v) Antecedent verification for various rewards/awards, conduct of operational analysis of STRs for FIU.
- (vi) Assistance in profiling and investigation to various other forums and agencies under MHA.
- (vii) Processing of rewards for informers and officers/officials.
- (viii) Receipt and processing of information from informants.
- (ix) Monitoring of election expenditure.
- (x) Verification of donations received by political parties.
- (xi) Verification of election affidavits.
- (xii) Participation in field actions of other officers and directorates.
- (xiii) Prosecution functions.
- (xiv) Submission of reports for compounding of offences.
- (xv) Custody and maintenance of strong rooms and releasing of seized assets as and when orders for such release are passed.
- (xvi) Reporting functions viz. monthly and other periodic reports.
- (xvii) Dissemination of information with other verticals of the department.
- (xviii) Sharing of information with other enforcement agencies.
- (xix) Submission of inputs and reports to CEIB/REIC.
- (xx) Grievance redressal.
- (xxi) Disposal of applications under Right to Information Act.
- (xxii) Handling of Writ Petitions.
- (xxiii) Investigation of cases under the Black Money Act, 2015.
- (xxiv) Investigation of the cases referred by the investigation wing and other charges as per the provisions of the PBT Act, 1988.
- (xxv) Investigation of TEPs involving allegations of indulging in Benami transactions, acquisition and holding of Benami properties.

- (xxvi) Dealing with the informants and taking action on the information received as per the provisions of the Act.
- (xxvii) Making references to the adjudicating authority for attachment and confiscation of the Benami properties.
- (xxviii) Filing rejoinder before the adjudicating authority.
- (xxix) Conducting further investigations after obtaining permission from or as per directions of the adjudicating authority.
- (xxx) Filing of appeals and replies before the Appellate Tribunal and High Court.
- (xxxi) Handling the litigation including Writ matters under the PBT Act, 1988.
- (xxxii) Reporting and other administrative work.

3. Roles of different levels in the Investigation Wing Charges

3.1 Role of Director General of Income Tax (DGIT) (Investigation)

3.1.1 Administrative Functions

- (i) Liaisoning with higher authority office.
- (ii) Supervision and monitoring of office infrastructure, security of premises & information security.
- (iii) Supervision and monitoring of set up and maintenance of infrastructure of Forensic Labs, AIU.
- (iv) Supervision and monitoring in creation of enabling working environment and supervision of work of subordinate officers to achieve targets.
- (v) Monitoring & Reviewing expenditure including allocation of funds, finalizing budget estimates, approving financial sanctions, requesting budgetary grants, monthly expenditure statements.
- (vi) Inspection of subordinate offices as per instructions issued by CBDT.
- (vii) Supervision and monitoring of proper record keeping and maintenance of office files and records, performing establishment and personnel functions, 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) Supervision and monitoring of implementation of Official Language Policy.

- (ix) Supervision and monitoring of implementation of computerization/digitalization/e-office/information security as per policies and procedures laid down by CBDT.
- (x) Supervision and monitoring of vigilance functions including preventive vigilance, processing & reports on vigilance proceedings, appointment of inquiry officers, intimations under conduct rules, coordinating with CCIT, DGIT (Vig.) & other government agencies, determining proceedings under conduct rules as disciplinary authority, appointing custodian of records.
- (xi) Supervision and monitoring of Swachh Bharat Mission, office hygiene and general cleanliness.
- (xii) Supervision and monitoring of meetings, workshops and various functions.
- (xiii) Supervision and monitoring of implementation of various Government schemes and campaigns.

3.1.2 Technical Functions

- (i) Statutory roles including granting approvals for conducting search/survey actions, closure of STRs/TEPs & CRS/PMO/VIP references, election affidavits, emergency legal interception, prosecution & compounding matters, reward matters.
- (ii) 'Guidance & Birds' eye view of financials and tax evasion involved in search/survey cases under preparation, appropriate directions at regular intervals in the cases under investigation, forwarding of proposals for approval of legal interceptions, supervision of investigations being done.
- (iii) Allocation of cases for investigation, rationalization of work amongst various units, ensuring coordination in work of various units of the Investigation Directorate, supervising TEP categorization.
- (iv) Maintaining the co-ordination between Investigation Wing and Central Circle.
- (v) Role of convener of REIC.
- (vi) Co-ordination and arrangement for visit of Parliamentary Committees.
- (vii) To monitor speedy disposal of all types of grievances.
- (viii) To monitor compilation of statistical reports and other reports called for from time to time.
- (ix) Conveying inputs/suggestions on policy matters to the Board.

- (x) To monitor record management, deepening of tax base activities.
- (xi) To monitor compliance of Central Action Plan and its targets.
- (xii) Any other function assigned by the statutes or superior authority.

3.2 Role of Principal Director of Income Tax (PDIT) (Investigation)

3.2.1 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) Processing proposals for construction and maintenance of Forensic labs, CMS and DB software.
- (v) Creation of a conducive working environment, optimal allocation of resources and supervision of subordinate officers/officials and for efficient and effective outcomes.
- (vi) Monitoring & Reviewing of expenditure, allocation of funds, financial sanctions, finalizing budget estimates, revised estimates, ensuring preparation of pay bills, liaison with ZAO and Pay & Accounts Officers in respect of his/her office, sanction of secret service fund.
- (vii) Dealing with all matters under DFPR, procurement of goods and services, payments to the vendors in a time bound manner in respect of his/ her office, formation of various committees in respect of awarding tenders for services and procurements, purchase committee in respect of his/ her office, utilization of GeM.
- (viii) Inspection of subordinate offices as per instructions issued by CBDT.
- (ix) Monitoring and supervision of proper record keeping and maintenance of office files and records.
- (x) Monitoring and supervision of 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, deputations, official tours, training needs & skill enhancement of subordinates, nominations for training, determining representations, handling service litigation matters, handling casual workers.

- (xi) Implementation of Official Language Policy.
- (xii) Monitoring and supervision of vigilance functions, preventive vigilance, processing & reports on vigilance proceedings, appointment of inquiry officers, intimations under conduct rules, determining proceedings under conduct rules as Disciplinary Authority.
- (xiii) Monitoring and supervision of Swachh Bharat Mission and office hygiene and general cleanliness.
- (xiv) Monitoring and supervision of implementation of computerization/e-office/information security as per policies and procedures laid down by CBDT.
- (xv) Monitoring and supervision of 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.
- (xvi) Any other work/duties assigned by the higher authorities or under Central Action Plan.

3.2.2 Technical Functions

- (i) Conveying inputs/suggestions on policy matters/legislative amendments to the higher authorities.
- (ii) Issue of warrants for search & seizure/requisition of books of accounts, satisfaction for survey proceedings, approvals for provisional attachments, sanction for filing prosecution under Income Tax Act and PBPT Act, approval for extension for retention of impounded documents, sanction for concurrent jurisdiction for Black Money Act, control of PD Account, RTI matters.
- (iii) Allotment of STR/FATCA/ CRS cases, approvals for line of inquiry, investigation & closure, approval for TEP categorization, approval for assignment of commission, deviation cases, forwarding of cases referred for antecedent verification/ GEP, monitoring of the reward proposal, supervision of the Strong Rooms, approval for obtaining information from various foreign jurisdictions, perusal & dissemination of general & confidential correspondence received, approval of survey reports in survey cases.
- (iv) To monitor the intelligence gathering from various external and internal sources for search cases like informants, newspaper reports, market data or previous

search cases, supervision of analysis of financial statements of concerned entities from Income Tax database, Registrar of Company (RoC) database and information available in public domain, supervision of processing of the information and pinning down on issues of tax evasion, sending of references & coordinating with CEIB/REIC & other law enforcement agencies regarding sharing of the information.

- (v) Supervision and identification of search & seizure cases for search and approving line of action for search & seizure operation, field visits and reconnaissance of important premises and persons by subordinate officers and officials, obtaining of Call Data Records and lawful interception after due approvals, arrangement of manpower and other logistical requirements for searches originating in this directorate as well as requests from outside directorates and other LEAs, overall supervision of the conduct of search, monitoring the plan of action for post search and post survey proceedings.
- (vi) Supervision and control of seized jewellery in strong room, approval of appraisal report in search & seizure cases, approval for centralization of cases and draft centralization order and supervision for putting up a press note.
- (vii) Overall supervision, guidance and monitoring of the work done by units of BPU & FAIU.
- (viii) Supervision of the Air Intelligence Units and their works.
- (ix) Work related to election inquiries into the cases received from Election Commission of India about the contributions received by Political Parties, inquiries to verify the Election Affidavit of the candidates contesting elections, monitoring the dissemination of information received from the Election Commission for verification and supervision of the formation of monitoring groups during election.
- (x) To monitor the grievances received through CPGRAMS Portal for the directorate and through letter from higher authorities/outside agencies, preparation of reports on disposal/reason for pendency of grievances for sending to higher authorities.
- (xi) Co-ordinating with the judicial section for appropriate action in case of Writs, prosecution.
- (xii) To monitor implementing schemes approved by Board from time to time.

- (xiii) Any other work to be performed as per the statutory requirements of the Act or administrative requirements as per the directions of the Board in future.

3.3. Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) in the Headquarters of DGIT (Investigation)

- (i) To assist higher authorities in all headquarter functions.
- (ii) Assistance in supervisory and monitoring functions.
- (iii) To assist in statutory and technical functions.
- (iv) To assist in judicial and audit functions.
- (v) To assist in speedy allocation of STRs/CRS/ FATCA received in Insight portal of DGIT (Inv.) to PDIT(Inv.) and from PDIT(Inv.) to Addl. DIT.
- (vi) To assist in dissemination and collation of reports pertaining to the TEPs/STRs received with regard to Black Money, Benami property, foreign assets after obtaining approvals.
- (vii) To assist in work related to co-ordination with CEIB/REIC & other enforcement agencies to share the information.
- (viii) To assist in work related to creation and maintenance of forensic labs, CMS, DB Hardware and software.
- (ix) To assist in work related to co-ordination with CBDT and FT&TR with regard to exchange of information, foreign intelligence, processing of MLAT/EGMONT requests.
- (x) To assist in record management.
- (xi) To assist higher authorities in functions related to general administration including infrastructure matters (forensic labs, CMS, DB Hardware and Software), establishment & personnel matters, vigilance matters and budgetary matters.
- (xii) To assist in work related to Taxpayer Services /Citizen's Charter.
- (xiii) To assist in systems related functions, information security and digitalization.
- (xiv) To assist in work related to co-ordination with CBDT, all other offices, Parliamentary Committees including co-ordination with regard to exchange of information, foreign intelligence, processing of Mutual Legal Assistance Treaty (MLAT)/EGMONT Group requests.

- (xv) To assist in work related to co-ordination with outside agencies for sharing of information.
- (xvi) To assist in implementation of Central Action Plan targets.
- (xvii) To monitor Dak and file management of higher authority office.
- (xviii) To assist in compilation of various reports.
- (xix) Appellate authority in RTI matters.
- (xx) To assist in implementation of Official Language Policy.
- (xxi) To assist in implementation of various schemes approved by the Board.
- (xxii) To assist in organizing various meetings, campaigns and functions for higher authority office.
- (xxiii) Any other function assigned by the statutes or superior authority.

3.4 Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (Investigation and FAIU)

3.4.1 Administrative Functions

- (i) Monitoring and supervision of work of subordinate officers.
- (ii) Inspection of subordinate offices as per instructions issued by CBDT.
- (iii) Monitoring and supervision of proper record keeping and maintenance of office files and records.
- (iv) Work related to establishment and allocation of work, sanction of leaves, reporting & reviewing of performance, skill enhancement of subordinates, transfer & postings.
- (v) Monitoring and supervision of implementation of Official Language Policy.
- (vi) Monitoring and supervision of implementation of digitalization and information security at unit level.
- (vii) Work related to vigilance functions, processing of vigilance matters & reports on vigilance proceedings, intimations under conduct rules.
- (viii) Work related to all budgetary functions and to accord financial sanctions and utilization of GeM.
- (ix) Monitoring and supervision of 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) Monitoring and supervision that movement of files and Dak is recorded in Dak Dispatch and Receipt registers.
- (xiii) Monitoring and supervision of implementation of various government schemes and organizing meeting/functions.
- (xiv) Any other work/duties assigned by the higher authorities or under Central Action Plan.

3.4.2 Technical Functions

- (i) Monitoring and supervision of pre-search proceedings, identification of potential cases for search, overseeing intelligence gathering, processing and analyzing of information.
- (ii) Work related to analysis of financial statements of concerned entities from Income-tax database, RoC database and information available in public domain.
- (iii) Work related to reconnaissance work and field visits, obtaining call data records and lawful interception, recording of satisfaction for search/survey, monitoring preparation for conduct of search/ survey.
- (iv) Work related to arrangement of manpower and other logistical requirements, requisition of security personnel, setting up of control room, preparation of brief note, taking approval of PDIT for funds, preparation of warrant of authorization.
- (v) Work related to conduct of search/survey, issue of consequential warrant during searches, authorization of surveys, preliminary and main statements during searches, seizure of books of accounts, money, valuables, digital evidences, prohibitory orders, ensuring entry into the premises at coordinated strike time, witnesses, execution of warrants, searching the premises, suspension or conclusion of search, co-ordination with other LEAs preceding or during the search, preparation of two-hourly report and other timely reports.
- (vi) Work related to post search, ensuring preparation of Post Search Report (PSR), search of bank lockers, planning of post-search plan of action, overseeing of depositing seized jewellery in strong room & seized cash in PD Account, overseeing analysis of seized physical documents, forensic extraction and analysis of digital data, monitoring post-search inquiries through summons,

obtaining information from foreign jurisdictions and/or consequential search actions, centralization proposals, preparation of appraisal report, putting up a brief press note, sharing information with other law enforcement agencies, REIC/CEIB, application of seized assets to recover the tax liabilities, sharing of information with field establishment and handing over of seized material and sending references to relevant units, maintaining records of satisfaction and warrants in each case.

- (vii) Work related to election work including causing inquiries to verify the Election Affidavit of the candidates contesting elections, causing relevant inquiries into the cases received from Election Commission of India about the contributions received by Political Parties on appointment as Nodal Officer, to work in coordination with State Election Officer.
- (viii) Work related to dissemination of information received from the Election Commission for verification, submitting proposal for formation of monitoring groups during election, supervision of the same.
- (ix) Monitoring and supervision of prosecution & compounding, co-ordinating with the judicial section for appropriate action in case of Writs, prosecution, allocation of cases/files for investigation among the DDITs/ITO for rationalization of work.
- (x) Work related to allocation of STR/CRS/FATCA cases/line of inquiry & supervision, approval for initiating open inquiry in STR, TEP cases, RTI matters, provisional attachments, supervise inquiries into cases received from other law enforcement agencies like ED, CBI, CEIB.
- (xi) Monitoring and supervision of verification of Global Entry Program (GEP) cases and antecedents in cases as referred from MHA, ascertaining eligibility & category of informant, initiating reward proposal for officers/staff.
- (xii) Work related to foreign assets including profiling and identification of foreign assets (checking ITR and FA schedules, Online profiling).
- (xiii) Work related to conduct inquiries into foreign intelligence cases pushed by FIU, foreign assets information in STR, TEP cases and submission of timely feedback.
- (xiv) Checking and conducting inquiries in case of all international financial data received from various sources like International Consortium of Investigative Journalists (ICIJ) consortium (Panama, Paradise, Bahamas, Swiss/HSBC, BVI, Pandora Leaks), CRS, DTAA.

- (xv) Gathering information through FT&TR reference MLAT, EGMONT, Letter of Rogatory (LOR) or INTERPOL reference, supervision and guidance to DDIT for proceedings under Black Money Act, 2015.
- (xvi) Work related to prosecution proposals under BMA, statutory/technical roles related to taxpayer services including ensuring that all grievances are redressed in time and directing AO to take action, statutory/technical roles related to reporting including timely preparation and submission of various monthly and quarterly reports inclusive of those related to foreign intelligence, compilation of replies of parliamentary questions, statistical statements/reports called by higher authorities at range level.
- (xvii) Appellate Authority in RTI Act.
- (xviii) Action in schemes approved by Board from time to time.
- (xix) Work related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch.

3.5 Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (BPU)

3.5.1 Administrative Functions

- (i) Monitoring and supervision of work of subordinate officers.
- (ii) Inspection of subordinate offices as per instructions issued by CBDT.
- (iii) Monitoring and supervision of proper record keeping and maintenance of office files and records.
- (iv) Work related to establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & postings, departmental examination.
- (v) Monitoring and supervision of implementation of Official Language Policy.
- (vi) Monitoring and supervision of implementation of digitalization, information security and e-office at unit level.
- (vii) Work related to vigilance functions, processing of vigilance matters & reports on vigilance proceedings, intimations under conduct rules, function as IO/PO, determination of proceedings under conduct rules.
- (viii) Work related to all budgetary functions and according financial sanctions including utilization of GeM, budget estimates & revised estimates.

- (ix) Monitoring and supervision of office hygiene and cleanliness, development & maintenance of infrastructure in respective charge.

3.5.2 Technical Functions

- (i) Work related to approval under the PBPT Act for initiating inquiries and provisional attachment of Benami property.
- (ii) Monitoring and supervision of guidance and monitoring of the work done by units of BPU.
- (iii) Monitoring and supervision of co-ordination for filing appeals before various appellate authorities, courts and sending para wise comments.
- (iv) Work related to seeking approval for prosecution under the PBPT Act.
- (v) Work related to receiving reference/ TEPs & other information from various agencies & forwarding the same to I.O.
- (vi) Work related to sending the monthly prosecution report and the PBPT Act report.

3.6 Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (Custodian Strong Room)

- (i) Inspection and safekeeping of records, record management.
- (ii) Handling the requests received for deposits and releases.
- (iii) Passing orders for the operations of strong rooms.
- (iv) Custodian of the keys.
- (v) Coordination with PCCIT Office for maintenance of strong rooms.
- (vi) Selection of the safety measures and ensure their execution.

3.7 Role of Additional Director of Income Tax/Joint Director of Income Tax (Addl. DIT/JDIT) (AIU)

- (i) Liaison with State/ Central Government Authorities.
- (ii) Sharing of information with various LEAs.
- (iii) Supervision of the investigations made at the time of interception of passenger.
- (iv) Monitoring the search and post search inquiries and final preparation of the appraisal report.
- (v) Work related to information gathering.

- (vi) Keeping a watch during parliamentary and state assembly elections on movement of funds.
- (vii) Management of protocol duties.

3.8 Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) in the Headquarter of DGIT (Investigation)

- (i) To assist higher authorities in all headquarter functions.
- (ii) To assist in co-ordination with CBDT, all other offices, Parliamentary Committees and outside agencies.
- (iii) To assist in implementation of Central Action Plan targets.
- (iv) Work related to Dak and file management of higher authority office including perusal & dissemination of general & confidential correspondence received in hard copy/electronically.
- (v) To assist in all supervisory and monitoring functions of the higher authority.
- (vi) To assist higher authorities in all statutory and technical functions.
- (vii) To assist higher authorities in judicial functions and audit functions.
- (viii) To assist in record management.
- (ix) To assist in compilation of various reports including processing of Investigation reports and verification reports.
- (x) Work related to co-ordination with CBDT and FT&TR with regard to exchange of information, foreign intelligence, processing of MLAT/EGMONT requests.
- (xi) To assist in co-ordination with CEIB/REIC & other enforcement agencies to share the information.
- (xii) To assist in processing of centralization proposals and reward proposals.
- (xiii) Work as CPIO for higher authority office.
- (xiv) To assist in functions related to general administration including infrastructure matters, security, establishment & personnel matters, vigilance matters and budgetary matters.
- (xv) To assist in processing proposals for construction and maintenance of forensic labs, CMS and DB software.
- (xvi) To assist in functions related to taxpayer services and grievance redressal.
- (xvii) To assist in systems related functions, information security and digitalization.
- (xviii) To assist in implementation of Official Language.

- (xix) To assist in implementation of various schemes approved by the Board.
- (xx) To assist in organizing various meetings, campaigns and functions for higher authority office.
- (xxi) Any other function assigned by the statutes or superior authority.

3.9 Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) (Investigation)

3.9.1 Administrative Functions

- (i) Motivating, educating and providing leadership to officials working under her/him.
- (ii) Supervision and monitoring of infrastructure of the office and security, information security.
- (iii) Work related to establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, and skill enhancement of subordinates, transfer & postings.
- (iv) Work related to discipline and monitoring work of officials.
- (v) Work related to implementation of Official Language Policy.
- (vi) Work related to implementation of digitalization and information security.
- (vii) Work related to vigilance functions.
- (viii) Work related to all budgetary functions and according financial sanctions.
- (ix) Supervision and monitoring of office hygiene and cleanliness.
- (x) Supervision and monitoring of proper record keeping and maintenance of office files and records.
- (xi) Supervision and monitoring of movement of files and Dak is recorded in Dak dispatch and receipt registers.
- (xii) Supervision and monitoring of implementation of various government policies.
- (xiii) Any other work/duties assigned by the higher authorities or under Central Action Plan.

3.9.2 Technical Functions

- (i) Work related to pre-search proceedings including identification of cases, intelligence gathering from various external and internal sources, processing and

analyzing of the information and pinning down on issues of tax evasion, field visits and reconnaissance of important premises and persons.

- (ii) Work related to analysis of financial statements of concerned entities from various databases, obtaining call data records and lawful interception, arrangement of manpower and other logistical requirements, preparation of satisfaction note & warrant of authorization, preparation of briefs, search kits, arrangement of transport, setting up of control room.
- (iii) Work related to conduct of search including entry into premises, witnesses, execution of warrants, preliminary and main statements, searching the premises, reporting, co-ordination with other LEAs preceding or during the search, seizure of books of accounts, money, valuables, and digital evidences.
- (iv) Work related to inventorization of stock-in-trade, identification, cloning & seizure of digital evidences, deemed seizure, prohibitory orders, search of bank lockers, and preparation of Panchnama, suspension or conclusion of search.
- (v) Work related to post search proceedings including preparation of checklist & PSR, depositing seized cash in PD Account, depositing seized jewellery in strong room, preparing proposals for centralization of cases, analysis of seized physical documents, planning line of inquiry, copy of statements to assessee, inspection of seized documents, forensic extraction and analysis of digital data, provisional attachments, conducting post-search inquiries through summons, obtaining information from foreign jurisdictions and/or consequential search/ survey actions, preparation of appraisal report, preparation of a brief press note, sharing of information with field establishment and handing over of seized material, references to relevant units, processing of rewards for informants, Officers & Officials, attending to clarifications/ deviation proposals sent by the assessing officer of Central Circle.
- (vi) Work related to RTI matters, obtaining concurrent jurisdiction for assessment of relevant cases under the Black Money Act, conducting assessment & proceedings under the Black Money Act & penalty proceedings, participation in search of other directorate/other agencies.
- (vii) Work related to prosecution & compounding including proposal for launching prosecutions, filing of prosecution complaints after sanction, safe custody of prosecution documents, co-ordination with standing counsel, attending court

hearings, service of complaint & summons to taxpayer, verification of bills, submission of compounding reports, follow up of complaints.

- (viii) Work related to election related work including conducting inquiries to verify the Election Affidavit of the candidates, part of state election monitoring committee, Nodal Officer for monitoring general election, conducting inquiries into the cases received from Election Commission of India about the contributions received by Political Parties.
- (ix) Work related to sharing of the information with other law enforcement agencies such as REIC/CEIB, ED, CBI, verification of antecedents for awards, rewards and appointments, GEP, OCM, as sent by MHA, assistance in profiling & investigation to various other agencies under MHA.
- (x) Work related to record management, ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch, maintaining confidentiality and safe custody of case documents.
- (xi) Work related to foreign assets including operational analysis of information received from various sources such as STR, CRS, FATCA, foreign asset cases, FIU information, TEP, investigations into Panama, Paradise, Bahamas, Swiss/HSBC, BVI, Pandora, ICIJ Leaks, dissemination of the investigative reports, calling for further information pertaining to the issues flagged, gathering information through FT&TR reference MLAT, EGMONT or LOR reference, analyzing the information gathered from the perspective of Income-tax Act, Benami Act and Black Money Act, initiating action, passing orders & penalties under BMA, conducting inquiries into foreign intelligence cases pushed by FIU, foreign assets information in STR, TEP cases and submission of timely feedback, conduct of inquires/joint inquiries in the cases referred by other law enforcement agencies like ED, CBI.
- (xii) Work related to taxpayer services such as ensuring disposal of grievances received in CPGRAMS portal and from higher authorities/outside agencies, submission of necessary reports.
- (xiii) Work related to reporting, timely preparation and submission of various periodic statistical reports/monthly/quarterly reports, DO, parliamentary questions, adherence to targets as prescribed by CAP.
- (xiv) Work related to participation in search & surveys on requisition.

- (xv) Work related to take action in schemes approved by Board from time to time.
- (xvi) Any other function assigned by the statutes or superior authority.

3.10 Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) (BPU) (Initiating Officer)

- (i) Work related to initiation of prosecution proceedings under the PBPT Act in respect of any Benami property or Benami transactions.
- (ii) Work related to filing appeals and replies before appellate authorities and various courts.
- (iii) Work related to preparation of para-wise comments on various rejoinders and writ.
- (iv) Work related to conduct of investigation in references/ information received from Investigation Wing.
- (v) Work related to analysis of appraisal reports and various agencies as per provisions of PBT Act, 1988.
- (vi) Work related to investigation of TEPs involving allegations of Benami transactions, acquisition & holding of Benami properties.
- (vii) Work related to dealing with informants and taking action on the information as per the provisions of the Act.
- (viii) Suo-moto development of various Benami cases.
- (ix) Seeking approval from approving authority for provisional attachment.
- (x) Passing orders under the PBPT Act.
- (xi) Work related to filing references before the adjudicating authority under the PBPT Act, filing rejoinders, conducting further investigations after obtaining permission from or as per directions of the adjudicating authority.
- (xii) Participation in search & survey on requisition.

3.11 Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) (Custodian Strong Room)

- (i) Keeping the records updated on day to day basis.
- (ii) Updation of the records on every operation of strong rooms.
- (iii) Digitization of the records of strong rooms.

- (iv) To assist the Chief Custodian of the strong rooms in addressing the applications for deposits and receipts.
- (v) Actual operation of the strong rooms on designated day.
- (vi) Maintenance of the assets of the strong room.
- (vii) To ensure the safety and protection of the strong room.

3.12 Role of Deputy Director of Income Tax/ Assistant Director of Income Tax (DDIT/ADIT) (AIU)

- (i) Based on credible information, interception of passengers at Airport carrying unaccounted assets.
- (ii) Information gathering and processing inputs for variety of tax enforcement activities such as search, survey and other tax investigation.
- (iii) Recording of statement of the passenger intercepted, execution of search warrant, search and post search inquiries and preparation of appraisal report.
- (iv) Sharing of information with other AIUs and government agencies.
- (v) Keep a watch during parliamentary and state assembly elections on movement of funds.
- (vi) Liaison with State/ Central Government authorities.
- (vii) Protocol duties.

3.13 Role of Income Tax Officer (ITO) (Inv.) in the Headquarters of DGIT (Inv.)/PDIT(Inv.)

- (i) To assist higher authorities in all headquarter functions.
- (ii) To assist in co-ordination with CBDT, all other offices, Parliamentary Committees and outside agencies.
- (iii) To assist in implementation of Central Action Plan targets.
- (iv) Dak and file management of higher authority office, dissemination of TEPs/STRs.
- (v) To assist in all supervisory and monitoring functions of the higher authority.
- (vi) To assist higher authorities in all statutory and technical functions in centralizations, reward proposals, retention of files, updating PD Account.
- (vii) To assist higher authorities in judicial and audit functions.
- (viii) To assist in record management including custodian of appraisal reports.
- (ix) To assist in compilation of various reports.

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

3.14 Role of Income Tax Officer (ITO) (Inv.)

3.14.1 Administrative Function

- (i) Performing establishment and personnel functions, allocation of work, sanction of leaves, reporting performance, skill enhancement of subordinates.
- (ii) Managing subordinate staff and ensuring discipline in the office.
- (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.

3.14.2 Technical Functions

- (i) To assist higher authorities in pre-search functions and proceedings including identification of cases, intelligence gathering from various external and internal sources, processing and analysis of the information and pinning down on issues of tax evasion, field visits and reconnaissance of important premises and persons.
- (ii) To assist higher authorities in analysis of financial statements of concerned entities from various databases, obtaining call data records and lawful interception, arrangement of manpower and other logistical requirements,

preparation of briefs, search kits, arrangement of transport, setting up of control room.

- (iii) To assist higher authorities in conduct of search, entry into premises, witnesses, execution of warrants, preliminary and main statements, searching the premises, reporting, co-ordination with other LEAs preceding or during the search, seizure of books of accounts, money, valuables, and digital evidences.
- (iv) To assist higher authorities in inventorization of stock-in-trade, identification, cloning & seizure of digital evidences, deemed seizure, Prohibitory Orders, search of bank lockers, preparation of Panchnama, suspension or conclusion of search.
- (v) To assist higher authorities in post search proceedings including preparation of checklist & PSR, depositing seized cash in PD account, depositing seized jewellery in strong room, copy of statements to assessee, inspection of seized documents.
- (vi) To assist higher authorities in RTI matters, participation in search of other Directorate/other agencies.
- (vii) To assist higher authorities in prosecution & compounding including proposal for launching prosecutions, filing of prosecution complaints after sanction, safe custody of prosecution documents, co-ordination with Standing Counsel, attending court hearings, service of complaint & summons to taxpayer, verification of bills, submission of compounding reports and follow up of complaints.
- (viii) To assist higher authorities in election related work including conducting inquiries to verify the Election Affidavit of the candidates, part of state election monitoring committee, nodal officer for monitoring General election, conducting inquiries into the cases received from Election Commission of India about the contributions received by Political parties.
- (ix) To assist higher authorities in sharing of the information with other law enforcement agencies such as REIC/CEIB, ED, CBI, verification of antecedents for awards, rewards and appointments, GEP, OCM as sent by MHA, profiling & investigation to various other agencies under MHA.

- (x) To assist higher authorities in record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch, maintaining confidentiality and safe custody of case documents.
- (xi) To assist higher authorities in taxpayer services such as ensuring disposal of grievances received in CPGRAMS portal and from higher authorities/ outside agencies, submission of necessary reports.
- (xii) To assist higher authorities in reporting including timely preparation and submission of various periodic statistical reports/monthly/quarterly reports/DO/parliamentary questions, adherence to targets as prescribed by CAP.
- (xiii) To assist higher authorities in taking action in schemes approved by Board from time to time.
- (xiv) Any other function assigned by the statutes or superior authority.

3.15 Role of Income Tax Officer (ITO) (CRU)

- (i) To check all the TEPs and STRs received in the Central Registry Unit (CRU) section.
- (ii) To prepare gist of the TEP/STR received.
- (iii) To forward the TEP/STR to different units on rotational basis.
- (iv) Follow up of the work done by the subordinate staff.
- (v) To put up draft noting to the senior officers for perusal and approval.
- (vi) To push the STRs on insight portal to other DGIT (Inv.) after taking approval of competent authorities.
- (vii) Supervision of receipt and distribution of Dak within the CRU section amongst the staff and to check timely disposal of Dak.

3.16 Role of Income Tax Officer (ITO) (Inv.) (AIU)

- (i) Interception of passengers at Airport based on credible information.
- (ii) Keep a watch during parliamentary and state assembly elections on movement of funds meant for influencing the election process in an unfair manner.
- (iii) To assist DDIT in recording of statement of the passenger intercepted, execution of search warrant, search and post search inquiries and preparation of appraisal report.
- (iv) Management of protocol duties.

3.17 Role of Income Tax Officer (ITO) (BPU)(Administrator)

- (i) Administration of confiscated properties once confiscation order is passed by the adjudicating authorities.
- (ii) To assist higher authorities in initiating prosecution proceedings under the PBPT Act in respect of any Benami property or Benami transactions.
- (iii) To assist higher authorities in filing of appeals and replies before appellate authorities and various courts.
- (iv) To assist higher authorities in preparing para-wise comments on various rejoinders and Writ.
- (v) To assist higher authorities in conducting investigation in references /information received from Investigation Wing.
- (vi) To assist higher authorities in analysis of appraisal reports and various agencies as per provisions of PBT Act, 1988.
- (vii) To assist higher authorities in investigation of TEPs involving allegations of Benami transactions, acquisition & holding of Benami properties.
- (viii) To assist higher authorities in seeking approval from approving authority for provisional attachment.
- (ix) To assist higher authorities in filing of references before the adjudicating authority under the PBPT Act, filing rejoinders, conducting further investigations after obtaining permission from or as per directions of the adjudicating authority.

3.18 Role of Income Tax Inspector (ITI) in the O/o DGIT/PDIT/Addl. DIT/JDIT (Inv.)

- (i) To assist officer in different matters of the office.
- (ii) Promptly putting up all letters/Dak marked by the officer.
- (iii) Compile monthly/quarterly reports (such as Benami Property Report, Black Money Act Report, Pandora, Panama, Paradise, HSBC, Bahamas, BVI/ICIJ, CRS, MSR GST Fraudster).
- (iv) Work related to putting up letters received from Board (such as FIU, EOI, MLAT, EGMONT, FT & TR matters).
- (v) Work related to putting up letters received from Board related to Tax Evasion Petitions, VIP Reference, PMO reference, STR, SIT.

- (vi) Work related to putting up reports received in various matters for sending to the Board.
- (vii) Work of processing of letters related to information sharing with other LEAs.
- (viii) To assist officers in finance & budgetary matter.
- (ix) To assist in preparation of pay bill and communication with the ZAO and Pay & Accounts office, in relation to the officers & officials working in the headquarters.
- (x) To assist in processing of various bills including that of vendors.
- (xi) To assist in putting up the files related to transfer and posting of the officers/officials posted in the Directorate.
- (xii) To assist officers in establishment matters.
- (xiii) To assist in putting up proposals for infrastructure.
- (xiv) Any other work/duties assigned by the higher authorities.

3.19 Role of Income Tax Inspector (ITI) in the O/o DDIT/ADIT/ITO(Inv.)

- (i) To assist in monitoring grievances received through CPGRAMS portal for the directorate and through letter from higher authorities/ outside agencies.
- (ii) Preparation of reports on disposal/ reason for pendency of grievances for sending to higher authorities.
- (iii) To assist in filing and follow up of prosecution complaints and other judicial matters.
- (iv) To assist in disposal of RTI applications.
- (v) To assist in preparation of monthly, quarterly reports, reports in the case of CRS, data leaks.
- (vi) Inquiries into tax evasion petitions and other references.
- (vii) To assist the officer in sharing of information with the field and other LEAs, verification of GEP applications, antecedent verification.
- (viii) Work related to survey, participation in search/survey conducted by the directorate and other directorates/other LEAs as per the directions of the supervisory authorities.
- (ix) Work related to identification, intelligence gathering from internal and external sources, analyzing, processing of information collected to identify modes of tax evasion.

- (x) Work related to conducting field inquiries, reconnaissance, and preparation for conduct of search by readying search kits, transportation and other logistical arrangement.
- (xi) During search, entry into premises at the strike time, co-ordinating and arranging witnesses, rummaging and searching the premises, assisting the authorized officer in recording of statements, inventorization, seizure of books of accounts, cash, valuation and seizure of jewellery, digital evidence, preparation of Panchnama post search.
- (xii) To assist the officer in depositing of cash in PD Account and seized jewellery in strong room, assisting the officer in analysis of the seized documents, post search inquiries through summons, recording statements, preparation of applications to obtain information from foreign jurisdictions through FT & TR references.
- (xiii) To assist in all matters relating to sanction of rewards.
- (xiv) Maintenance of relevant records and generation of reports relating to TEPs, search and survey cases.
- (xv) Maintenance of office records and registers.
- (xvi) Servicing of show causes, attachment orders and other statutory notices.
- (xvii) To assist the officer in system related work.
- (xviii) Any other work/duties assigned by the higher authorities.

3.20 Role of Income Tax Inspector (ITI) in the O/o DDIT/ADIT/ITO(CRU)

- (i) To assist officer in all matters related to CRU.
- (ii) To prepare gist of the TEPs received.
- (iii) To push the STRs on insight portal.
- (iv) Any other work/duties assigned by the higher authorities.

3.21 Role of Income Tax Inspector (ITI) in the O/o DDIT/ADIT/ITO(AIU)

- (i) Assistance in Air Intelligence.
- (ii) Interception of passengers at Airport carrying unaccounted assets.
- (iii) Keeping watch over movement of funds during parliamentary and state assembly elections meant for influencing the election process in an unfair manner.
- (iv) Dealing with the staff association.

- (v) Protocol duties.
- (vi) Preparation of interception register.
- (vii) Any other work assigned by the higher authority.

3.22 Role of Income Tax Inspector (ITI) in the O/o DDIT/ADIT/ITO(BPU)

- (i) Service of summons issued under the PBPT Act.
- (ii) Serving Show Cause notices, attachment orders and other statutory notices.
- (iii) Making discrete field inquiries.
- (iv) Assisting the IO and administrator on day-to-day basis.
- (v) Maintenance of office records and registers.
- (vi) Any other work/duties assigned by the higher authorities.

3.23 Role of Office Superintendent/Tax Assistant (OS/TA) in the O/o DGIT (Inv.)/PDIT (Inv.)/ Addl. DIT/JDIT(Inv.)

- (i) Ensuring proper maintenance and checking of all records / registers.
- (ii) Ensuring completeness, accuracy and timely submission of all the statistical reports and proper maintenance of the supporting registers.
- (iii) Ensuring smooth functioning of Dak counters, supervision of receipt and dispatch, marking of Dak papers to the functionaries and prompt distribution thereof.
- (iv) Checking of all reports and files submitted to higher authorities.
- (v) Maintenance of relevant records and generation of reports relating to TEPs, search and survey cases.
- (vi) Receipt, distribution and dispatch of Dak.
- (vii) Maintenance of files and their timely submission to the concerned offices.
- (viii) Maintenance of the movement registers for files/records.
- (ix) Preparation and timely submission of statistical reports.
- (x) Proper maintenance of registers and records as per prescribed procedure.
- (xi) Any other work/duties assigned by the higher authorities.

3.24 Role of Office Superintendent/Tax Assistant (OS/TA) in the O/o DDIT/ADIT/ITO (Inv.)

- (i) To assist in monitoring grievances received through CPGRAMS portal for the directorate and through letter from higher authorities/ outside agencies.
- (ii) Preparation of reports on disposal/reason for pendency of grievances for sending to higher authorities.
- (iii) To assist in filing and follow up of prosecution complaints and other judicial matters.
- (iv) To assist in disposal of RTI applications.
- (v) To assist in preparation of monthly, quarterly reports, reports in the case of CRS, data leaks.
- (vi) To conduct inquiries into tax evasion petitions and other references, assistance to the officer in sharing of information with the field and other LEAs, verification of GEP applications and antecedent verification.
- (vii) To assist in work related to surveys.
- (viii) Participation in searches/surveys conducted by the directorate and other directorates/other LEAs, as per the directions of the supervisory authorities.
- (ix) Work related to identification, intelligence gathering from internal and external sources, analyzing, processing of information collected to identify modes of tax evasion.
- (x) Work related to conducting field inquiries, reconnaissance, and preparation for conduct of search by readying search kits, transportation and other logistical arrangement.
- (xi) During search, entry into premises at the strike time, coordinating and arranging witnesses, rummaging and searching the premises.
- (xii) To assist the authorized officer in recording of statements, inventorisation, seizure of books of accounts, cash, valuation and seizure of jewellery, digital evidence, preparation of post search Panchnama.
- (xiii) To assist the officer in deposit of cash in PD Account and seized jewellery in strong room, assisting the officer in analysis of the seized documents, post search inquiries through summons, recording statements, preparation of applications to obtain information from foreign jurisdictions through FT & TR references.

- (xiv) Maintenance of relevant records and generation of reports relating to TEPs, search and survey cases.
- (xv) Maintenance of office records and registers.
- (xvi) To assist in all matters relating to sanction of rewards.
- (xvii) To assist the officer in ITBA work.
- (xviii) Servicing of show causes, attachment orders and other statutory notices.
- (xix) Any other work/duties assigned by the higher authorities.

3.25 Role of Office Superintendent/Tax Assistant (OS/TA) in Admin/DDO/HQ in Investigation Wing Charges

- (i) Monitoring of provisions of all necessary infrastructures to all officers & officials.
- (ii) To assist the concerned authority in matters relating to security, cleanliness and sanitation of the building.
- (iii) To assist in work relating to maintenance of infrastructure including IT systems, follow-up of complaints.
- (iv) Ensuring of proper maintenance of fire-fighting equipment, furniture & library cash book, contingent register, stamp registers and incidental correspondence, statements and records thereof.
- (v) To assist in work related to preparation of pay bills, T.A. Bills, contingent bills, bills of various advances, and bills of OTA, tuition fee, medical reimbursement and maintenance of allied registers in HRMS.
- (vi) To assist 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.
- (vii) Implementation of incentive scheme.
- (viii) Compilation of figures from ZAO and banks.
- (ix) Generation of tax deduction statements, annual returns of TDS, L.P.C, and salary certificates.
- (x) Preparation of monthly pay slip for each employee.
- (xi) Preparation of all schedules and statements for recovery of loans and advances.
- (xii) To assist in matters pertaining to leave of staff and officers.

- (xiii) 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.
- (xiv) Maintenance of sanctioned grant, its allocation and surrender, GeM related works.
- (xv) Automatic transfer of payroll data from one office to another office in the event of transfer of an employee.
- (xvi) Preparation of pension, gratuity and provident fund papers, so that payment of retirement benefits is made to the person concerned latest on the date of retirement.
- (xvii) Checking of files/ records submitted to higher authorities for fixation of pay, nomination for deputation.
- (xviii) Ensuring proper maintenance of 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 and stamp accounts.
- (xix) Checking the quality of local purchases and ensuring observance of proper procedure while making purchases.
- (xx) Ensuring timely submission of indent for stationeries, timely procurement and proper distribution thereof.
- (xxi) Ensuring auction sale of old furniture, waste papers and other useless articles.
- (xxii) Ensuring proper distribution of books / templates / publications received from CBDT.
- (xxiii) Checking and ensuring deposit of copying and inspection fees.
- (xxiv) Processing of vigilance related matters including complaints.
- (xxv) To assist in work relating to staff welfare, canteen.
- (xxvi) Dealing with references relating to Conduct Rules.
- (xxvii) To assist in the issue of CGHS/identity cards.
- (xxviii) Collection of APARs & immovable property returns.
- (xxix) Proper maintenance of seniority list of non-gazetted cadres, disposition/ gradation lists, register of sanctioned/ working strength, reservation roster, register of vacancies.

- (xxx) Preparation / collection of eligibility list, relevant records and data for holding DPCs of promotions, MACP, confirmation and preparation of respective orders.
- (xxxi) Allocation of dossiers of new recruits.
- (xxxii) Processing and handling of applications for compassionate appointments, sports quota appointments and issuance of orders.
- (xxxiii) Handling of files of temporary status and contingent workers.
- (xxxiv) Implementation of all roles assigned in HRMS software.
- (xxxv) Matters pertaining to recruitment rules, 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 to address and telephone numbers of officers and staff
- (xliii) Online allotment of employees numbers from the bio-data furnished by employees.
- (xliv) Monitoring of work relating to implementation of Official Language Policy.

3.26 Role of Administrative Officer (AO) Grade I, II, III in Investigation Wing 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 relief.
- (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 Supreme Court, High Court and CAT.
 - (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.
 - (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) Authority 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.

3.27 Role of Senior Private Secretary/ Private Secretary/Stenographers (Sr. PS/PS/ Stenographers) (Analyst & Drafter) in Investigation Wing 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) Preparation of compliance memos.
- (ix) Taking dictation and transcription.
- (x) Routine date handling, processing and analysis.
- (xi) Data entry work on departmental application software.
- (xii) Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action.
- (xiii) Keeping a record of files moving to and from the officer.
- (xiv) Keeping track of follow up action in regard to matters marked by the officer to

officials under him.

- (xv) Maintenance of officers' personal library and updating of reference books therein.
- (xvi) Dispatch and receipt of D.O. letters and confidential Dak.
- (xvii) Maintenance of personal files of the officer.
- (xviii) Destroying by shredding stenographic record of confidential and secret letters as directed by concerned after typing and issuing the letters.
- (xix) Maintenance of confidential files including APARs.
- (xx) Functioning in e-office as per functionality/roles assigned.
- (xxi) 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 of official nature specifically assigned (including typing and comparison work, maintenance of confidential files, maintenance of copying register).

3.28 Role of Multi-Tasking Staff (MTS) in Investigation Wing 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) Assisting in routine work like diary, dispatch and maintenance of such data on computer.
- (xv) Delivery of Dak outside the building.
- (xvi) Ensuring gadgets, equipment, computers, printers are ready for use in the office.
- (xvii) Other non-clerical work in the section/office.



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