



Manual of Office Procedure for National Faceless Appeal Centre (NFAC) 2024

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

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



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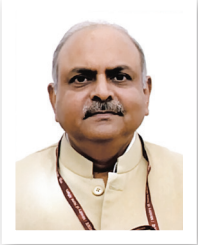
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सत्यमेव जयते

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.

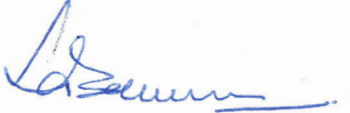
In view of these advancements, the department decided to undertake a comprehensive review of its organizational structure and processes. To steer this initiative, a committee was constituted with the objective of redefining, realigning, and reassigning roles at all levels within different verticals of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

(Harinder Bir Singh Gill)



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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)

NATIONAL FACELESS APPEAL CENTRE (NFAC)

1. Introduction

In exercise of the powers conferred by sub-sections (6B) and (6C) of Section 250 of the Income-tax Act, 1961 (43 of 1961) (the Act), and in supersession of the Faceless Appeal Scheme, 2020 published in the Official Gazette vide number S.O. 3296(E) dated 25th September 2020 and S.O. 3297(E) dated 25th September 2020, the National Faceless Appeal Centre, in its present form, came in existence as a Nodal agency with the notification of S.O. 5429(E).

For the purposes of this Scheme, (a) all communications between the National Faceless Appeal Centre and the appellant, or his authorized representative, shall be exchanged exclusively by electronic mode; and (b) all internal communications between the National Faceless Appeal Centre, the National Faceless Assessment Centre, the Assessing Officer and the appeal unit shall be exchanged exclusively by electronic mode. Later on, vide notification No. 33/2023 Dated 29th May, 2023, in exercise of the powers conferred by sub-section (5) of Section 246 of the Income-tax Act, 1961 (43 of 1961), the Central Government issued notification No. 33/2023 for introducing the e-Appeals Scheme, 2023 under the provisions of the Income-tax Act, 1961. The Joint Commissioner of Income Tax (Appeals) is designated as the appellate authority under the scheme.

2. Functions of NFAC

- (i) Coordinating all communication between the Commissioner (Appeals)/JCIT (Appeals) and the appellant or any other person or the Assessing Officer with respect to the information or documents or evidence or any other details, as may be necessary.
- (ii) Assigning the appeal for disposal to a Commissioner (Appeals)/JCIT (Appeals) of a specific appeal unit through an automated allocation system.
- (iii) Facilitating the conduct of faceless appeal proceedings in a centralized manner.
- (iv) Laying down the standard, procedure and processes for effective faceless appeals in an automated and mechanized environment.

- (v) Setting up of faceless appeal architecture in ITBA/Insight as per the provisions of law.
- (vi) Coordination with ITBA and Insight-Directorate of Systems to ensure effective implementation of the enabling Information Technology Systems and monitoring the functioning of the systems on a regular basis.
- (vii) Issuing Standard Operating Procedure (SOP) for the guidance of the Appeal Units.
- (viii) Coordination with Directorate of Systems and e-filing for uploading documents received through non-e-filing route, calling for information/remand report from JAO, creation of pendency for rectification, set aside and penalty cases, creation of MIS, seek information/issue letter functionality, rectification module, set aside module, opening the channel of communication of appellant with the CIT (Appeal), Span of control of CCsIT over CIT(Appeals).
- (ix) Taking references from VIP/CBDT to their logical conclusion under intimation to CBDT for onward transmission to Minister's office.
- (x) Monitoring of appeals under Vivad Se Vishwas Scheme.
- (xi) Transfer of cases from faceless ecosystem to non-faceless ecosystem and vice-versa.
- (xii) Being the nodal authority, implementation of e-DRS scheme, preparation of the SOP, allocation of cases and overall coordination of the scheme.
- (xiii) Monthly Disposal Report (MDR), MIS and agewise analysis of Appeals and regular monitoring of disposal of appeals.
- (xiv) Coordinating agency for operation and integration of the VC facility in collaboration with the National e-Governance Division of the Ministry of Information Technology and the Directorate of Systems.
- (xv) Coordination between the CBDT and the field formations of Faceless Appeal Units for functions including centralized planning, oversight, quality assurance, reporting and exception handling.
- (xvi) Analyzing feedback received from appeal units.
- (xvii) Processing various proposals for the issue of centralized instructions, guidelines, and amendments to the laws for consideration of the CBDT.
- (xviii) Publishing clarifications in the form of FAQs to ensure better understanding of the legal provisions and the SOPs.

- (xix) Providing specific inputs and resource persons for training of the field officers posted in Faceless CIT Appeal Units and JCIT Appeal Units.
- (xx) Information dissemination and taxpayer education initiatives in coordination with PR, P& P Directorate.
- (xxi) Operating dedicated email ids for grievance handling related to faceless appeals like **Samadhan Grievance Disposal Mechanism** (samadhan.faceless.appeal@incometax.gov.in) for receiving and thereafter resolving grievances, received from the appellants w.r.t their appeal proceedings.
- (xxii) Analysing the contents of the Writ Petitions to suggest policy level interventions as and when required.
- (xxiii) Laying down the standards, procedures and processes for effective functioning of the National Faceless Appeal Centre and the appeal unit set-up under this Scheme, in an automated and mechanized environment.

3. Roles of different levels in the NFAC

3.1 Role of Principal Chief Commissioner of Income Tax (NFAC)

3.1.1 Administrative Functions

- (i) Supervision of office infrastructure including security of premises & information security.
- (ii) Creation of enabling work environment and monitoring of work of Faceless CIT(A) and JCIT(A).
- (iii) Monitoring proper record keeping and maintenance of office files and records.
- (iv) Monitoring implementation of Official Language Policy.
- (v) Monitoring implementation of computerization/digitalization/e-office as per policies and procedures laid down by CBDT.
- (vi) Performance of vigilance functions including preventive vigilance, processing & reports on vigilance proceedings, appointment of inquiry officers, intimations under conduct rules, coordination with Pr. CCIT(CCA), DGIT(Vig.) & other government agencies, determining proceedings under conduct rules as Disciplinary Authority, appointing custodian of records.
- (vii) Monitoring compliance of Swachh Bharat Mission and ensuring office hygiene and general cleanliness.

- (viii) Ensuring organization of meetings, workshops and various functions.
- (ix) Monitoring implementation of various Government Schemes and campaigns.
- (x) Organising training, capacity building of staff and Officers.
- (xi) Conducting Annual Conference and other major meetings.

3.1.2 Technical Functions

- (i) Ensuring compliance of Central Action Plan and its targets.
- (ii) Monitoring of actions on CPGRAM, CPGRAM Appeals, Samadhan and other Paper Grievances.
- (iii) Interaction with Directorate of Systems for ensuring disposal of appeals, transfer of cases and policy making matters in coordination with Insight, ITBA.
- (iv) Providing specific inputs and resource persons for training of the field officers posted in Faceless CIT Appeal Units and JCIT Appeals Units.
- (v) Interaction and organising zonal conference with all Pr. CCIT (CCA) charges for collecting feedback, data for timely disposal of appeal to meet the Central Action Plans target.
- (vi) Laying down the standards, procedures and processes for effective functioning of the National Faceless Appeal Centre and the appeal unit set-up under Faceless Appeal Scheme, in an automated and mechanized environment.
- (vii) Being the nodal authority, implementation of e-DRS scheme, preparation of the SOP, allocation of cases and overall coordination of the scheme.
- (viii) Coordination with Directorate of Systems and e-filing for uploading documents received through non-e-filing route, calling for information/remand report from JAO, creation of pendency for rectification, set aside and penalty cases, creation of MIS, seek information/issue letter functionality, rectification module, set aside module, opening the channel of communication of appellant with the CIT(Appeal), Span of control of CCsIT over CIT(Appeals) .
- (ix) Issuing Standard Operating Procedure (SOP) for the guidance of the Appeal Units.
- (x) Approving the request for priority and out of turn disposal of appeals.
- (xi) Approving the request for unmasking of appeals as per the unmasking guidelines.

- (xii) Coordination between the CBDT and the field formations of Faceless Appeal Units for functions including centralized planning, oversight, quality assurance, reporting and exception handling.
- (xiii) Analyzing feedback received from appeal units.
- (xiv) Monitoring of request received for transfer of appeal cases from Faceless Ecosystem to non-faceless ecosystem and vice-a-versa.
- (xv) Monitoring of request received for priority disposal of appeals.
- (xvi) Monitoring of Writ petitions wherein NFAC is a respondent and other legal matter.
- (xvii) Monitoring of requests received for unmasking of appeals in legal and other matters.
- (xviii) Examination and processing the request for priority and out of turn disposal of appeals as per CBDT guidelines.
- (xix) Examination and processing the request for unmasking of appeals as per the unmasking existing guidelines.
- (xx) Monitoring of Monthly Disposal Report (MDR), MIS and agewise analysis of Appeals and regular monitoring of disposal of appeals.
- (xxi) Communication with Pr. CCIT (CCA) of all regions for disposal of appeal to meet the target of Central Action Plan.
- (xxii) Monitoring of VIP references received in the office.

4. Role of Commissioner of Income Tax (NFAC) in the Headquarter of Pr. CCIT (NFAC)

4.1 Administrative Functions

- (i) Ensuring smooth functioning of higher authority office.
- (ii) To ensure the proper functioning of the subordinate offices.
- (iii) Assisting higher authority in supervisory and monitoring functions.
- (iv) Assisting higher authority in statutory and technical functions.
- (v) Assisting Pr.CCIT in functions related to general administration including establishment & personnel matters, vigilance matters and budgetary matters.
- (vi) Assisting higher authority in implementation of digitalization, information security and e-office.

- (vii) Assisting higher authority in coordination with Board, Parliamentary Committees and outside agencies.
- (viii) Assisting higher authority in RTI matters.
- (ix) Implementation of Official Language Policy.
- (x) Implementation of various Government Schemes/campaigns/functions.
- (xi) Organization of workshops and meetings.
- (xii) Monitoring progress in any other work allocated by the Pr. CCIT office to the subordinate offices.
- (xiii) Motivating, guiding and providing leadership to officers working under him/her.
- (xiv) Supervision of office infrastructure including security of premises and information security as per existing policies.
- (xv) Ensuring creation of a conducive working environment, optimal allocation of resources and supervision of subordinate officers/officials for efficient and effective outcomes.
- (xvi) Monitoring & Reviewing Expenditure/budget including allocation of funds, finalizing budget estimates, revised estimates, GeM functions, administrative and financial sanctions for purchase of goods & services as per GFR, constitution of purchase committee and supervision of DDO.
- (xvii) Monitoring proper record keeping and maintenance of office files and records/Dak.
- (xviii) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, redressal of staff grievances and welfare measures, transfer and posting of officers/officials, training needs & skill enhancement of subordinates and determining representations.
- (xix) Implementation of Official Language Policy.
- (xx) Implementation of computerization, digitalization, information security and e office as per policies and procedures laid down by CBDT.
- (xxi) Performance of vigilance functions including processing & reporting of vigilance proceedings.
- (xxii) Monitoring compliance of Swachh Bharat Mission and ensuring office hygiene and general cleanliness.

- (xxiii) Implementation of various government schemes and reviewing organization of meetings/workshops.
- (xxiv) Organizing events relating to Hindi Pakhwada, Vigilance Awareness Week, Swachh Bharat Abhiyan, Azadi ka Amrit Mahotsav, Harit Diwas, Yoga Diwas, Income-Tax Day celebrations, and other government initiatives from time to time.
- (xxv) Any other work/duties assigned by the higher authority under Central Action Plan.

4.2 Technical Functions

- (i) Conveying inputs/suggestions on policy matters/legislative amendments to the higher authority.
- (ii) Statutory role in RTI matters.
- (iii) Monitoring of replies of parliamentary questions, statistical statements/reports called by higher authority, monthly DO.
- (iv) Ensuring compliance of Central Action Plan and its targets.
- (v) Monitoring of actions on CPGRAM, CPGRAM Appeals, Samadhan and other Paper Grievances.
- (vi) Supervision of Record Management.
- (vii) Monitoring of data received from all Pr. CCIT (CCA) charges for collecting feedback, data for timely disposal of appeal to meet the Central Action Plan targets.
- (viii) Monitoring of standards, procedures and processes for effective functioning of the National Faceless Appeal Centre and the appeal unit set-up under Faceless Appeal Scheme, in an automated and mechanized environment.
- (ix) Implementing schemes approved by Board from time to time.
- (x) Monitoring of e-DRS scheme, preparation of the SOP, allocation of cases.
- (xi) Approving request of transfer of cases from faceless ecosystem to non-faceless ecosystem and vice-a- versa.
- (xii) Monthly Disposal Report (MDR), MIS and agewise analysis of Appeals and regular monitoring of disposal of appeals.
- (xiii) Analyzing feedback received from appeal units.

- (xiv) Analysing the contents of the Writ Petitions to suggest policy level interventions as and when required.
- (xv) Any other function/role assigned by CBDT or mandated by the law.

5. Role of Jt./Addl. CIT (NFAC) in the Office of Pr. CCIT (NFAC)

5.1 Administrative Functions

- (i) Assisting higher authority in all headquarter functions.
- (ii) Assistance in supervisory and monitoring functions.
- (iii) Assistance in statutory and technical functions.
- (iv) Assisting higher authority in functions related to general administration including infrastructure matters, establishment & personnel matters, vigilance and budgetary matters.
- (v) Assistance in Systems related functions, information security and digitalization.
- (vi) Assistance in coordination with CBDT, all other offices, Parliamentary Committees and outside agencies.
- (vii) Assistance in implementation of Central Action Plan targets.
- (viii) Dak and file management of higher authority office.
- (ix) Role as Appellate authority in RTI matters.
- (x) Assistance in implementation of Official Language Policy.
- (xi) Assistance in implementation of various schemes approved by the Board.
- (xii) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xiii) Supervision of work of subordinate officers.
- (xiv) Inspection of subordinate offices as per instructions issued by CBDT.
- (xv) Monitoring proper record keeping and maintenance of office files and records.
- (xvi) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates and transfer & postings.
- (xvii) Implementation of digitalization and information security.
- (xviii) Performance of vigilance functions including processing of vigilance matters & reports on vigilance proceedings and intimations under conduct rules.
- (xix) Performance of all budgetary functions and according financial sanctions including utilization of GeM.

- (xx) Ensuring office hygiene and cleanliness.
- (xxi) Development & maintenance of Infrastructure in respective charge including security of premises.
- (xxii) Motivating, educating and providing leadership to officers working under him/her.
- (xxiii) To ensure movement of files, recording of Dak in Dak Receipt and Dispatch registers.
- (xxiv) Implementation of various government schemes and organizing meetings/functions.
- (xxv) Any other work/duties assigned by the statutes, higher authority under Central Action Plan.

5.2 Technical Functions

- (i) Assisting higher authorities on inputs/suggestions on policy matters/legislative amendments to the higher authority.
- (ii) Statutory role in RTI matters.
- (iii) Monitoring of replies of parliamentary questions, statistical statements/reports called by higher authority, in monthly DO.
- (iv) Ensuring compliance of Central Action Plan and its targets.
- (v) Monitoring of actions on CPGRAM, CPGRAM Appeals, Samadhan and other Paper Grievances.
- (vi) Monthly Disposal Report (MDR), MIS and agewise analysis of Appeals and regular monitoring of disposal of appeals.
- (vii) Supervision of Record Management.
- (viii) Monitoring of e-DRS Scheme and assisting higher authorities in its implementation and overall coordination of the scheme.
- (ix) Implementing schemes approved by Board from time to time.
- (x) Monitoring of request of transfer of cases from Faceless Ecosystem to non Faceless Ecosystem or vice-a-versa.
- (xi) Monitoring the request for priority and out of turn disposal of appeals.
- (xii) Monitoring the request for unmasking of appeals as per the unmasking guidelines.
- (xiii) Monitoring of disposal of Vivad Se Vishwas Scheme (VsVs) cases.

- (xiv) Monitoring of VIP references received in the office.
- (xv) Monitoring of operation of dedicated email ids for grievance handling related to faceless appeals like Samadhan Grievance Disposal Mechanism.
- (xvi) Coordination with the Directorate of Systems to ensure effective implementation of the enabling Information Technology Systems and monitoring the functioning of the systems on a regular basis.
- (xvii) Any other function/role assigned by Board or mandated by the law.

6. Role of Deputy Commissioner of Income Tax/Assistant Commissioner of Income Tax (DCIT/ACIT) (HQ) in the headquarter of Pr. CCIT (NFAC)

6.1 Administrative Functions

- (i) Assisting higher authority in all headquarter functions.
- (ii) Assistance in coordination with CBDT, all other offices, Parliamentary Committees and outside agencies.
- (iii) Assistance in implementation of Central Action Plan targets.
- (iv) Dak and file management of higher authority office.
- (v) Assisting higher authority in all statutory and technical functions.
- (vi) Assistance in compilation of various reports.
- (vii) Role as CPIO for higher authority office.
- (viii) Assistance in functions related to Taxpayer Services.
- (ix) Assistance in System related functions, information security and digitalization.
- (x) Assistance in implementation of official language policy.
- (xi) Assistance in implementation of various schemes approved by the Board.
- (xii) Assistance in organizing various meetings, campaigns and functions for higher authority office.
- (xiii) Motivating, educating and providing leadership to officials working under him/her.
- (xiv) Performing establishment and personnel functions including allocation of work, sanction of leaves, reporting & reviewing performance, skill enhancement of subordinates, transfer & postings.
- (xv) Ensuring discipline and monitoring work of officials.
- (xvi) Implementation of digitalization and information security.
- (xvii) Performance of all budgetary functions and according financial sanctions.

- (xviii) Ensuring office hygiene and cleanliness.
- (xix) Monitoring of proper record keeping and maintenance of office files and records.
- (xx) To ensure movement of files, recording of Dak in Dak receipt and dispatch registers.
- (xxi) Implementation of various government schemes.
- (xxii) Any other work/duties assigned by the higher authority under Central Action Plan.

6.2 Technical Functions

- (i) Statutory roles as CPIO in RTI matters.
- (ii) Technical roles related to reporting including preparing parliamentary questions, statistical statements/reports called by higher authority, preparing other statistical reports and miscellaneous reports.
- (iii) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file, Dak receipt and dispatch registers.
- (iv) Ensuring compliance of Central Action Plan and its targets.
- (v) Technical role related to taxpayer services such as Monitoring of actions on CPGRAM, CPGRAM Appeals, Samadhan and other Paper Grievances.
- (vi) Taking action in schemes approved by Board from time to time.
- (vii) Monitoring of e-DRS Scheme and assisting higher authorities in its implementation and overall coordination of the scheme.
- (viii) Transfer of cases from faceless ecosystem to non-faceless ecosystem and vice-versa.
- (ix) Monthly Disposal Report (MDR), MIS and agewise analysis of Appeals and regular monitoring of disposal of appeals.
- (x) Processing the request for priority and out of turn disposal of appeals.
- (xi) Coordination with Jurisdictional PCIT for recommendations on priority disposal of appeals.
- (xii) Putting up the files for unmasking of appeals as per the unmasking policies.
- (xiii) Analyzing the contents of the Writ Petitions to suggest policy level interventions as and when required.
- (xiv) Disposal of Vivad se Vishwas Scheme (VsVS) cases.

- (xv) Taking references from VIP/CBDT to their logical conclusion under intimation to CBDT for onward transmission to the Minister's office.
- (xvi) Coordination with the Directorate of Systems to ensure, effective implementation of the enabling Information Technology Systems and monitoring the functioning of the systems on a regular basis.
- (xvii) Analysis of ITAT, High Court orders in case of appeals set aside to CIT (A).
- (xviii) Coordination with JAO for reinstate of appeals and rectification requests.
- (xix) Operating dedicated email ids for grievance handling related to faceless appeals like Samadhan Grievance Disposal Mechanism (samadhan.faceless.appeal@incometax.gov.in) to receive, and thereafter resolve grievances received from the appellants w.r.t their appeal proceedings
- (xx) Any other function assigned by the statutes or superior authority.

7 Role of Income Tax Officer (ITO) in the O/o Pr. CCIT (NFAC)

7.1 Administrative Functions

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

- (xv) Implementation of digitalization and information security.
- (xvi) To assist Pr. CCIT, NFAC in performance of vigilance functions.
- (xvii) Ensuring office hygiene and cleanliness.
- (xviii) Monitoring of proper record keeping and maintenance of office files and records.
- (xix) Any other function assigned by the statutes or superior authority.

7.2 Technical Functions

- (i) Compliance of Central Action Plan and its targets.
- (ii) Monitoring of actions on CPGRAM, CPGRAM Appeals, Samadhan and other Paper Grievances.
- (iii) Technical role related to record management including ensuring maintenance of files and records, registers, movement of file and Dak receipt and dispatch register.
- (iv) Taking action on legal matters such as writ matters and para wise comments.
- (v) Transfer of cases from faceless ecosystem to non-faceless ecosystem and vice-versa.
- (vi) Processing the request for priority and out of turn disposal of appeals.
- (vii) Coordination with Jurisdictional PCIT for recommendations on priority disposal of appeals.
- (viii) Putting up the files for unmasking of appeals as per the unmasking policies.
- (ix) Analysing the contents of the Writ Petitions to suggest policy level interventions as and when required.
- (x) Monitoring of e-DRS Scheme and assisting higher authorities in its implementation and overall coordination of the scheme.
- (xi) Disposal of Vivad Se Vishwas Scheme cases.
- (xii) Analysis of ITAT, High Court orders in case of set aside appeals to CIT(A).
- (xiii) Coordination with JAO for reinstatement of appeals and rectification requests.
- (xiv) Taking references from VIP/CBDT to their logical conclusion under intimation to CBDT for onward transmission to Minister's office.
- (xv) Coordination with the Directorate of Systems to ensure effective implementation of the enabling Information Technology Systems and monitoring the functioning of the systems on a regular basis.

- (xvi) Operating dedicated email ids for grievance handling related to faceless appeals like Samadhan Grievance Disposal Mechanism (samadhan.faceless.appeal@incometax.gov.in) to receive, and thereafter resolve grievances received from the appellants w.r.t their appeal proceedings.
- (xvii) Monitoring of uploading of High Court order, priority request and other documents on ITBA portal.
- (xviii) Taking necessary action for creation of pendency of appeals in set aside and rectification matters.
- (xix) Any other function assigned by the statutes or superior authority.

8. Role of Income Tax Inspector (ITI) in O/o Pr. CCIT (NFAC)

- (i) Assist the higher authority in regular activities including statutory and technical work.
- (ii) Assist the officers in drafting, briefs, notes, database searches, online data/information.
- (iii) Assist in preparation of reports and in replies to parliamentary questions.
- (iv) Assist in grievance redressal.
- (v) System (ITBA/ITD) related work.
- (vi) Knowledge of the laws and office procedures and technology interface.
- (vii) Assist the Prescribed Authority in processing of grievances and any other work assigned.
- (viii) Assistance to Higher Authorities in RTI Matters, CPGRAM, CPGRAM Appeals, Samadhan and other Paper Grievances.
- (ix) Drafting the note sheet for transfer of appeals from Faceless Ecosystem to non-Faceless Ecosystem and vice-a- versa.
- (x) Assisting higher authority in analysis of MIS data.
- (xi) Uploading of High Court order, priority requests and other documents related to appeals on ITBA portal.
- (xii) Drafting the note sheet for request for priority and out of turn disposal of appeals.
- (xiii) Drafting the note sheet for unmasking of appeals as per the unmasking policies.
- (xiv) Any other function assigned by the statutes or superior authority.

9. Role of Office Superintendent/Tax Assistant O/o Pr. CCIT (NFAC)

- (i) Ensuring maintenance of guard files of circulars, notifications and instructions.
- (ii) Ensuring timely and accurate submission of all the statistical reports.
- (iii) Ensuring smooth functioning of Dak counters, marking of Dak papers and prompt distribution thereof.
- (iv) Compilation/ preparation of statements and reports.
- (v) System (ITBA / Insight) related work.
- (vi) Maintenance of the movement registers for files/ records.
- (vii) Maintenance of fixation register.
- (viii) Maintenance of Data in soft copy for future use.
- (ix) Maintenance of files / case records.
- (x) Typing work as and when required by superiors.
- (xi) Maintaining Leave Record of officials.
- (xii) Ensuring maintenance of office discipline and punctuality of officials.
- (xiii) Ensuring availability of office stationery.
- (xiv) Any other function assigned by the statutes or superior authority.

10. Role of OS/Sr. TA in Admin/DDO Office/HQ in O/o Pr. CCIT (NFAC)

- (i) Monitoring of provisions of all necessary infrastructure to all officers & officials.
- (ii) Assisting the concerned authority in matters relating to security, cleanliness and sanitation of the building.
- (iii) Assistance in work relating to maintenance of infrastructure including IT Systems and follow-up of complaints.
- (iv) Ensuring proper maintenance of fire-fighting equipment, furniture, library and records thereof.
- (v) Proper maintenance of cash book, contingent register, stamp registers and incidental correspondence/statements.
- (vi) Preparation of pay bills, T.A. Bills, contingent bills, bills of various advances, bills of OTA, tuition fee, medical reimbursement and maintenance of allied registers in HRMS.
- (vii) Assistance in purchase / distribution / maintenance of stationery/ books/ pamphlets/ newspapers/ periodicals / articles/ liveries / sanitary articles/ electrical goods / PCs & Printers/ air conditioners/ transformers/ room desert

coolers/ water coolers/ computers/ photocopy machines/ pedestal fans/ first aid box / day-to-day articles for office use/miscellaneous items through GeM.

- (viii) Implementation of incentive scheme.
- (ix) Compilation of figures from ZAO and Banks.
- (x) Generation of tax deduction statements, annual returns of TDS, L.P.C, salary certificates.
- (xi) Preparation of monthly pay slip for each employee.
- (xii) Preparation of all schedules and statements for recovery of loans and advances.
- (xiii) Assisting matters pertaining to leave of staff and officers.
- (xiv) Maintenance of sanctioned budgetary grant, its allocation and surrender and GeM related works.
- (xv) Automatic transfer of payrolls 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 authority for fixation of pay and nomination for deputation.
- (xviii) Ensuring proper maintenance of all register, stock register, properties register, stamp register, stationery register, register of records destroyed, dead stock register, register of books and publications, service books, register of advances, pay bills, T.A. bills, L.T.C bills, medical bills, contingent bills, personal files, leave accounts, telephone/ SIM card register, receipt and dispatch register 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 of stationery items, timely procurement and proper distribution thereof.
- (xxi) Ensuring proper distribution of books / templates / publications received from CBDT.
- (xxii) Checking and ensuring deposit of copying and inspection fees.
- (xxiii) Dealing with references relating to Conduct Rules.
- (xxiv) Assisting in the issue of CGHS/identity cards.

- (xxv) Collection of APARs & immovable property returns.
- (xxvi) Handling of files of temporary status and contingent workers.
- (xxvii) Assisting in implementation of all roles assigned in HRMS software.
- (xxviii) Organizing conferences and various meetings.
- (xxix) Preparation of posting and transfer orders of officers and staff members and maintenance of particulars of their dates of joining and relieving.
- (xxx) Maintenance of list of office and residential accommodations and assistance in allotment of staff quarters.
- (xxxi) Updation of relevant portion of bio-data in HRMS on promotion/transfer.
- (xxxii) Maintenance of list of telephones/mobile SIM card, operational vehicles and monitoring of allocation.
- (xxxiii) Maintaining particulars of address and telephone numbers of officers and staff.
- (xxxiv) Monitoring of work relating to implementation of official language policy.
- (xxxv) Maintenance of pay fixation register.

11. Role of Administrative Officer (Grade-I, II, III) in the O/o Pr. CCIT (NFAC)

- (i) General supervision, ensuring discipline, attendance and punctuality, checking of attendance register, vigilance functions, security of the building/establishment.
- (ii) Ensuring proper and timely disposal of audit objections/ queries.
- (iii) Timely submission of GST and TDS statement.
- (iv) Rendering assistance to the posting and transfer of officers and staff members and maintenance of particulars of their dates of joining and relief.
- (v) Ensuring correct and timely reply to all Parliament questions, PAC, Estimates Committee and C&AG queries.
- (vi) Ensuring timely submission of indent forms and stationery, timely procurement, proper distribution thereof and proper maintenance of the relevant registers.
- (vii) Coordination of matters relating to Supreme Court, High Court, CAT related to establishment functions.
- (viii) Getting APARs of staff members written / counter-signed in time.
- (ix) Maintenance of records in HRMS.
- (x) Monitoring of work relating to implementation of official language policy.

- (xi) Budgetary monitoring.
- (xii) Holding the charge of Drawing and Disbursing Officer.
- (xiii) Work relating to proper docketing of receipt and dispatch of Dak and control over distribution of Dak.
- (xiv) Functions related to GeM, PFMS, e-Bhavishya.
- (xv) Drawing up and processing of Bills under various heads.
- (xvi) Putting-up the leave applications and orders thereof.
- (xvii) Implementation of Office Orders.
- (xviii) Supervision of functions related to e-office.
- (xix) Maintenance of Service Books, Stock register and furniture.
- (xx) Preparation of Pension and other retirement related papers.
- (xxi) Matters relating to pay fixation and service-related matter.
- (xxii) Annual physical verification and stock taking of records and stationery.
- (xxiii) Drawing up of contingent bills within the limit of sanction of budget allotted to the charge.
- (xxiv) Management of areas relating to preparation of statements, statistics and matters relating to recovery.
- (xxv) Submission of Monthly Expenditure Statement.
- (xxvi) Arrangement of display of posters and banners.
- (xxvii) Purchase of goods/services within the financial power delegated in accordance with the GFR and purchase of goods/services with administrative approval.
- (xxviii) Maintenance of records regarding house building advance, vehicle advance, GPF Advance, part and final withdrawal, processing of all bills, Loans and Advances, TA/LTC, Contingent bills, Pension Bills (except salary) through PFMS (Public Financial Management System).
- (xxix) Processing of salary bills that includes DA, DA arrear, bonus, children education allowance, promotional benefits, tax calculation, generation of form 16 on EIS (Employee Information System), module of PFMS (Public Financial Management System).
- (xxx) Making necessary arrangements for important events and meetings.
- (xxxi) Assisting higher authorities to inflict punishment to non-Gazetted personnel according to the procedure laid down in CCS (CCA) Rules.
- (xxxii) Any other function assigned by the statutes or superior authority.

12. Role of Senior Private Secretary/ Private Secretary (Sr. PS/PS)/ Stenographer in O/o Pr. CCIT (NFAC)

- (i) Circulation of tour programme and attending to arrangements relating to tours.
- (ii) Attending to inward and outward telephone calls.
- (iii) Attending to visitors and fixation/ cancellation of appointments.
- (iv) Keeping note of engagements, meetings and reminding the officer well in time.
- (v) Getting required papers ready for meetings and appointments.
- (vi) Bringing to the notice of the officer important pending matters which require his urgent attention.
- (vii) Issue and receipt of communication /intimation slips.
- (viii) Preparation of compliance memos.
- (ix) Taking dictation and transcription.
- (x) Routine data 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 officer's 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 officer 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).

13. Role of Multi-Tasking Staff (MTS) in O/o Pr. CCIT (NFAC)

- (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 and placing of papers in relevant files.
- (v) General cleanliness and upkeep of the section/office.
- (vi) Cleaning of rooms, dusting of furniture, cleaning of building, fixtures, thereby ensuring office cleanliness and hygiene as per mandate of Swachh Bharat Mission.
- (vii) Upkeep of park, lawns and potted plants.
- (viii) Watch and ward duties.
- (ix) Opening up and closing up of the rooms each day.
- (x) Attending to officers.
- (xi) Generating logs and complaints.
- (xii) Driving of vehicles, if in possession of valid driving license.
- (xiii) Other non-clerical work in the section/office.
- (xiv) Assisting in routine work like diary, dispatch including maintenance of such data on computer.
- (xv) Delivery of Dak outside the building.



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