

CHAPTER- I

INTRODUCTION

JOINT COUNCIL OF ACTION [JCA] IN THE DEPARTMENT OF REVENUE, CENTRAL BOARD OF DIRECT TAXES [JCA] is comprised of the following service organizations representing the entire promotee officers and staff of the Departments of Income Tax coming under the Department of Revenue, Ministry of Finance:-

As evident the **JCA** represents all Group B, C cadres and promotee officers in Group A cadre in the Department of Income Tax **representing nearly Seventy One thousand Officers and staffs in the Income-tax Department.**

The membership of both the recognised organisations are as under :-

INCOME TAX GAZETTED OFFICERS ASSOCIATION representing all the Promotee Officers (from both the Groups i.e. 'A' & 'B') numbering to around 10500 of the following categories, working in the Income Tax Department:

Group – A

Additional Commissioner/ Joint Commissioner
Deputy Commissioners/Assistant Commissioner

Group – B

Income Tax Officer.
Senior Administrative Officers, Administrative Officers Grade –II and III.
Senior Private Secretary and Private Secretary.

INCOME TAX EMPLOYEES FEDERATION representing all the Non-Gazetted officers numbering to around 62000 of the following categories, working in the Income Tax Department:

Group-C

Inspector of Income Tax,
Executive Assistant,
Tax Assistant,
Stenographer Grade-II
Notice Server
Staff Car Driver
Multi Tasking Staff.

We on behalf of all the members (comprising more than 95% of total work force) of the Income tax Department i.e. promotee (Group A & B) officers and Non-Gazetted officials responsible for collection of taxes that required for fulfilling the need of the Nation for undertaking developmental work, make this comprehensive submission which inter - alia contains proposal for re-designing the pay structure including allowance and other benefits, Schemes for career progression of the personnel of the Income Tax Department in details.

Affiliation of The Joint Council of Action with other Organisation

Income Tax Employees Federation and Income Tax Gazetted Officers Association , constituents of the JCA are affiliated with the following Service Organisation :-

- 1. Joint Consultative Machinery (National Council) Staff side.**
- 2. Confederation of Central Government Employees and Workers.**
- 3. Confederation of Central Government Gazetted Officers Organisations.**

In this Confederation there are altogether 15 (fifteen) organisations representing promotee Gazetted Officers of the Government of India , such as Railways, Income Tax, Central Excise, Customs, CPWD Engineers, Audit & Accounts, Postal Department Pay & Accounts etc.

As per the resolution of the Government of India dated 28.02.2014 this Pay Commission was asked to examine, review, evolve and recommend changes that are desirable and feasible regarding the principles that should govern the emoluments structure including pay, allowances and other facilities/benefits. It is our expectation and hope that the minimum wages to the Central Government employees will be worked out on the basis of recommendation of 15 ILC held in the year 1957 on the prices as on 01.01.2014. A detailed Memorandum on this issue have been submitted by the both the above grouping / confederation as well as Staff Side of the JCM(National Council) **which we fully endorse on behalf of the Joint Council of Action.**

Department of Revenue

The Department of Revenue under the Ministry of Finance exercises control in respect of matters relating to all the Direct and Indirect Taxes through two statutory Boards namely, the Central Board of Direct Taxes (CBDT) looked after matters relating to levy and collection of all Direct Taxes and the Central Board of Excise and Customs (CBEC) looked after matters relating to levy and collection of Customs and Central Excise duties and other Indirect taxes. Both the Board is headed by a Chairman who is also ex-officio Special Secretary to the Government of India. The two Boards were constituted under the Central Board of Revenue Act, 1963 with effect from 1.1.1964. At present, the CBDT has seven Members and the CBEC has five Members.

The Central Board of Direct Taxes, governing the affairs of the Income Tax Department under the Department of Revenue in the Finance Ministry is one of the largest employing departments, in terms of persons employed. The total annual collection made by the this wing of Department of Revenue had been growing steadily. The all out efforts of the Income Tax department accounted for this stupendous growth in collection of tax revenue which accounts almost 55% of gross revenue receipts. Part of this is on account of unearthing of unaccounted money which at times requires working in very difficult and life threatening conditions since it requires dealing with notorious and dreaded members of the society as well, need to be recognized by providing satisfactory wage and perquisite increase to them as an investment by the Government rather than expenditure and appropriate better pay is the need of these department.

The Department of Revenue, Central Board of Direct Taxes administers the following Acts: -

1. Income Tax Act, 1961;
2. Wealth Tax Act, 1957;
3. Expenditure Tax Act, 1987;*
4. Benami Transactions (Prohibition) Act, 1988;
5. Chapter VII of Finance (No.2) Act, 2004 (Relating to Levy of Securities Transactions Tax);
6. Chapter VII of Finance Act 2005 (Relating to Banking Cash Transaction Tax);
7. Chapter V of Finance Act, 1994 (relating to Service Tax);

Income Tax Department

The Central Board of Direct Taxes is primarily responsible for administration of various Direct tax laws through the Income Tax Department. The Central Board of Direct Taxes is a statutory authority functioning under the Central Board of Revenue Act, 1963. The Income Tax Department plays a crucial role in the national context. The vision of the Income Tax Department is to be a partner in the nation building process through progressive tax policy, efficient and effective tax administration and improved voluntary compliance. The Central Board of Direct taxes through the Income Tax Department discharge various statutory functions, framing of progressive tax policies, enforcement of tax laws with fairness, delivery of quality services and to make compliance easy. The Income Tax Department further inter alia provides resources to finance public spending for attainment of socio-economic objectives. In the Apex level, the Central Board of Direct Taxes heads by the Chairman and 6(six) members namely

1. Member (Income Tax)
2. Member (Legislation and Computerisation)
3. Member (Revenue)
4. Member (Personnel & Vigilance)

5. Member (Investigation)
6. Member (Audit & Judicial)

In the field Income Tax Department functions under various Principal Chief Commissioners of Income Tax/ Chief Commissioners of Income Tax, Director General of Income Tax, stationed all over the country. They are in charge of Assessment and collection of direct taxes at regional levels. Besides, the Director Generals of Income tax (Investigation) are overall in charge of the investigation machinery on regional basis, with the aim to curb tax evasion and unearth unaccounted money. The Chief Commissioners of Income Tax/Director Generals of Income Tax are assisted by Commissioners of Income Tax/Directors of Income Tax in their jurisdictions. There is also first appellate machinery comprising the Commissioners of Income Tax (Appeals) to perform the work of disposal of appeals against the orders of the assessing officers.

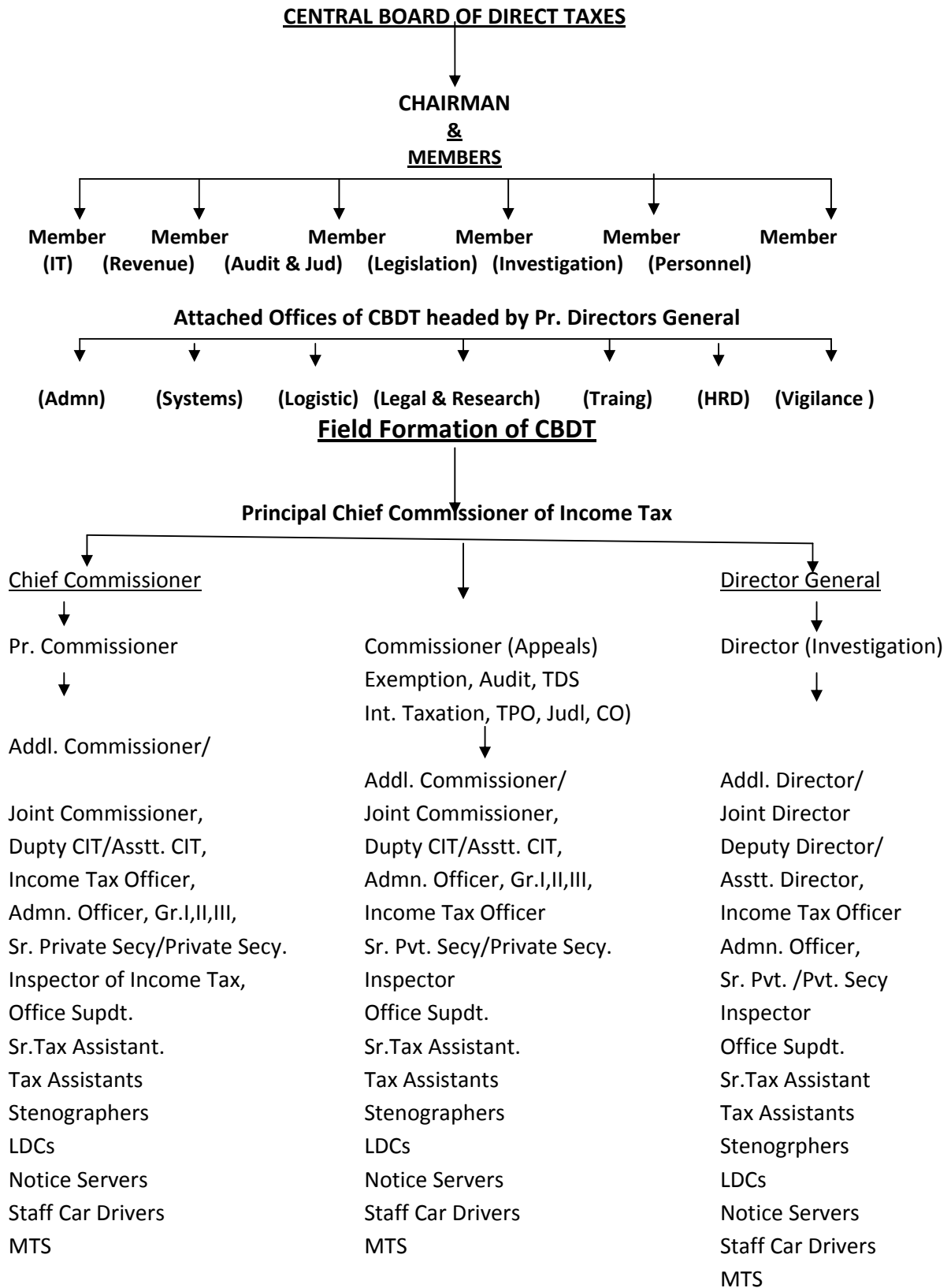
Since 2005-06 share of direct taxes are steadily & progressively increasing in India. As against a collection of Rs. 38,895 Crores in 1996-97 (working out to 24%), the tax collection of Income Tax Department i.e. Direct Taxes for the year 2013-14 was Rs. 6,36,000 Crores, which is now about 55% of country's Revenue receipts. It is a fact that in India the cost of collection of Direct Taxes is one of the lowest in the world as evidenced from the following table

Year	Total Collection	Cost of collection	%age of collection	Direct Tax GDP ratio
2000-01	68305	929	1.36	3.25
2001-02	69198	933	1.35	3.03
2002-03	83088	984	1.18	3.38
2003-04	105088	1050	1	3.81
2004-05	132771	1138	0.86	4.1
2005-06	165216	1194	0.72	4.47
2006-07	230181	1349	0.59	5.36
2007-08	314330	1687	0.54	6.26
2008-09	333818	2248	0.67	5.93
2009-10	378063	2726	0.72	5.85
2010-11	446935	2698	0.6	5.82
2011-12	493959	2979	0.6	5.5
2012-13	558965	3278	0.59	5.58

As it is evident from the above table that in the recent years Direct Taxes has become the major source of tax revenue of the Government of India and growing at an average annual rate of 24% . Due to changing business environment, opening of Indian economy to global market coupled with complexity of the tax laws, increased workload and taxpayers expectation of service, tax administration has become complex in recent years. A Revenue officer has to be compulsorily master of various Direct Taxes, Allied Acts, Rules, Notifications, Circulars, Citizen Charter alongwith technical capabilities to detect evasion, devise strategies for improving compliance. There is urgent need for continuous improvement of internal efficacy in order to compete globally to attract and retain multinational taxpayers. To augment tax collection, as fixed by the Legislature, a revenue officer has to undertake efforts not only to upgrade various functional areas including investigation, taxpayers' service, advocacy skill, knowledge about international taxation etc but also to undertake search and seizure operation, survey and surveillance operations and recent addition of criminal investigation wing to check black money menace in the country and also to investigate collect information on transaction where there is suspicion of cross border and inter-state or international ramification having a threat to national security.

The function of the Tax officer and officials whether in assessment or audit, or performing quasi-judicial work or investigation there is absolutely no fixed hours of duty as most of functions of the department are to be finished within prescribed time limits. The same is the story when asked to perform search and surveillance duties which in every cases exceeds normal office hours and in some cases beyond sixty hours at a stretch. The officials of Revenue Department cannot be equated with any other organs of the Central Government as they are involved in highly specialized jobs, matching the best brains of the highly paid tax consultants and facing the wrath of the criminals. Any amount of additional expenditure incurred on their overall betterment would in turn result in higher yield of tax collection for the Govt. It is the admission of the Finance Minister that the cost of collection in this country is about 0.59%, which also includes pay and perquisites of the revenue officials. Therefore, a slight percentage increase in the cost of collection by way of better pay and perquisites would be a good investment and would result in cascading growth in the revenue collection as well as better tax compliance. In fact, it is a misnomer to treat the investment on the Revenue Organizations as an additional expenditure on the exchequer while it should be rightfully treated as an investment and, therefore, their pay issues have to be separately considered from the point of view of making prudent investment for the overall growth of the nation.

The Organisational Set-up of the Income Tax Department is given below:



As on 01-4-2014 after the approval of the Cadre Restructuring proposal by the Government, which is in the process of implementation, the respective sanctioned strength of various cadres in the Department is as under:

Group A		Group B		Group C	
Pr. Chief Commissioner/ Principal Director General	26	Income Tax Officer	5942	Inspector of Income Tax	13265
Chief Commissioner/ Pr. Director	91	Sr. Admn. Officer	21	Executive Assistant	19809
Pr. Commissioner/ Pr. Director	300	Admn. Officer Gr.II	428	Tax Assistant	12781
Commissioner/ Director	635	Admn. Officer Gr.III	935	Stenographer Grade-II	2005
Addl./Jt. Commissioner/Addl. /Joint Director	1575	Sr. Private Secretary	417	Notice Servers/Staff Cat Drivers	3969
Deputy/ Asst. Commissioner / Deputy/Asst. Director	2294	Private Secretary	630	Multi Tasking Staff	11130
Total	4921		8373		62959

This gives a total strength of Gazetted and non-gazetted employees at 76253. Against this the strength of Gazetted officials is 13,294 and non-gazetted is 62959.

Chapter-II

Functions of an Officer in I. T. Department

The Officers and employees of the Income Tax Department have always been demanding for special consideration in view of specialised functions assigned to the Department. The work assigned to the personnel in the Income Tax Department is on a high pedestal which requires wide knowledge of various Acts and specialist skill. In this Department all the functions such as enquiry and investigation including criminal investigation, assessment, enforcement of laws, service to the tax payers, advocacy etc. requires not only knowledge but the skill for application of the same to augment tax collection as well as enforcement without harassing the tax payers of the country. This fact has been endorsed by the earlier Pay Commissions also. The 3rd Central Pay Commission in its report (Para 58) stated as under:-

58. For certain types of posts and functions outside comparison in fact breaks down because these functions and posts are unique to the Government. Instances such as those of the Customs and Excise staff, Income Tax Officers, Controllers of Exports & Imports, Air Traffic Controllers, the entire Armed Forces and para-military organizations, readily come to mind. The only rational way of fixing the salary levels of these categories of staff would be an assessment of their work content, the results being moderated, if necessary, by internal comparison and the establishment of horizontal relativities between such personnel and other personnel according to well-established criteria. This was more or less what the Priestly Commission also recommended in the U.K for specialized categories peculiar to the Government.

The logical demand of the Officers and employees of the department for parity in Pay Scale with that of CBI, Audit and Accounts was never been agreed upon. There had been parity in the Scales of pay of various grades/cadres of personnel in this Department with the personnel in the Audit and Accounts Departments and Central Secretariat. The 5th CPC while considering the issue had placed the Inspectors of Income Tax with that of Inspector of CBI in the identical pay scale of Rs.1640 – Rs.2900/-. Immediately after the acceptance of the recommendation, the payscale of Inspector of CBI was upgraded to Rs.6500-10500/- by the Ministry Home Affairs. In the case of Income Tax Department the parity was restored again in the year 2004 by upgrading the pay scale of Income Tax Officer and Inspector of Income Tax to Rs.7500 – 12000/- and Rs.6500-10500/- respectively. Presently despite the mode of recruitment and eligibility criterion being the same, the pay scale varies to the disadvantage of personnel assigned to the Income Tax Department. **The parity in the pay of Sr. Audit Officer/Sr. Accounts Officers with that of Income Tax Officers and pay of Asstt. Audit/Accounts Officers with that of Income Tax Inspectors was disturbed,** in some cases due to the recommendations made by the earlier Pay Commissions and in other cases by Executive fiats. This has become a major concern and the gravest debilitating factor in

removing the real and perceived sense of grievance. The 6th CPC recommended Grade Pay of Rs. 5400/- in the Pay Band-2 for both Senior Accounts/Audit Officer and Accounts/Audit Officer while recommending only Rs.4800/- for the Income Tax Officer in the Income Tax Department. The Government of India at the time of implementation of the recommendation of the 6th CPC modified the recommendation and granted Rs.5400/- in PB-3 for the Senior Accounts/Audit Officer. The demand for parity with Indian Accounts and Audit and other Central Government services is based on grounds on merit as well as historical. In this backdrop we not only pray for removal of this disparity but also hopeful that the present Central Pay Commission will go into the details and will recommend the pay scale for Income Tax Officer and Inspector of Income Tax of the Income Tax Department keeping in view of the principal of parity with Audit & Accounts and other Central Government Departments. Details of this disparity and other issues are included as part III of this Memorandum.

In the Part III of our Memorandum, we will be discussing the status and significance of Income Tax Department, the organisational structure and functions of the Department, evolution of pay structure and emoluments and other service related issues.

It is our hope and expectation that the 7th Central Pay Commission will consider the Memorandum submitted by the Joint Council of Action in the right spirit and correct perspective to impart justice to the officers and employees of the department as so far denied.

Income Tax Department being one of the dynamic wing of the Government of India, its responsibility is not restricted to only collection of tax revenue, service to the tax payers but spread over many important areas having national importance. The Income Tax Department is also responsible for growth of economy through proper implementation of tax laws of the country. The Income Tax Department is also guarding the economic front of the country as being done by the Ministry of Defence to defend and maintain the territorial integrity of the country. In order to achieve and to function in a professional manner the Income Tax Department has got multidimensional role to play. All these roles are required to be performed by the officers of the Department. To discharge the duties and responsibilities assigned to the Income Tax Department, an officer of the Department should invariably be highly technical, have correct appreciation of various legislation, accounting practices, other skill as regards enforcement, advocacy function and knowledge about electronic dispensation. The role of the tax officer has become more complex in the globalised economy where transactions are not restricted within the territorial boundary of the country coupled with terrorist funding etc. The Income Tax Department has undergone restructuring in the year 2013 wherein some more functions have been assigned to the Income Tax department. To achieve the goal set for the Department, an officer has to be necessarily responsible for promoting compliance with Direct Taxes Laws through caring tax

payers service and strict enforcement thereby to maximise the resource collection for the nation. To discharge the same an officer of the Income Tax Department has to be dedicated to duties and values, professional approach to work and considerate views towards tax payers for improving and promoting voluntary compliance. An Income Tax Officer and Inspectors of Income Tax are also required to perform the duties of Assistant Expenditure Observer in general election.

Considering the functions assigned to the Income Tax Department, the duties and responsibilities of the Income Tax Officer as assigned is not exhaustive one. The Department being highly human interactive department should be in continuous process of developing human relation skills. This has become more evident since the change of the statue of the Department from the tax enforcement to service providing department to the citizenry of the country. Due to the change of statue there is remarkable increase in number of assesses. Moreover, in the era of globalised economy more new functions were added to the Department as such Criminal Investigation, Transfer Pricing, International Taxation are few apart from normal functioning of the Department. Due to this change as well as assigning of new functions, an Income Tax Officer has to exercise and perform various functions such as assessment of income as provided in the Direct Taxes Laws, collection of taxes, keeping tab on the tax evaders and also to act as investigators for unearthing not only black money but to check unholy nexus between underworld and terrorism, organising searches, surveillance operations, surveys against tax evaders etc. The officers of the Department is required to keep himself abreast of all latest trends, developments in trade and commerce, should be in continuous learning process of the provisions of various tax laws such as Income tax Act with its Rules, Wealth tax Act With its Rules, Fringe Benefit Tax with its Rules, Banking Cash Transaction Tax with its Rules, Security Transaction Tax with its Rules, Companies Act, Contract Act, General Clauses Act, Transfer of Property Act, Partnership Act, Stamp Act, Evidence Act and Civil Procedure Code and also to be conversant with Circulars from CBDT, Instructions from CBDT, Notifications from CBDT and also Legal Pronouncement on Direct Taxes of Supreme Court, High Courts, Income Tax Appellate Tribunals, CIT (Appeals). The officer of the Income Tax Department should have adequate knowledge about functioning of online computer technology i.e. knowledge of operating the application software installed in the Department i.e. ITD with all it's applications like AST, TAS, OLTAS, i-taxnet & MIS, E-filing of Returns, etc., on line processing and scrutiny of Returns filed. To scrutinize the Annual Information Return (A.I.R), collected from various agencies viz. Banks, Financial Institution, Registrar of Properties, Clubs, Electricity Cos., etc. and Interpreting & converting the data in a useful manner for assessment and collection of Revenue. All these facts were brought before successive Central Pay Commission for consideration of better pay package for the officers of the Revenue Department. It is a matter of fact that the Inspector of Income Tax, feeder cadre for promotion to the post of Income Tax Officer is being filled through direct and promotion. The direct recruitees though coming after qualifying common examination but to get

eligible for promotion to the cadre of Income Tax Officer, they have to qualify 2 to 3 departmental examination. This is essential as because of specialised nature of function of the department.

Pay Scales of Income Tax Officers & Inspectors

It is well known fact that Direct Taxes collection indicates economic growth of a country and collection of Direct Taxes itself is most complex especially in view of complex Indian Income Tax Act. In spite of complex nature of functions and other shortcomings, the Direct Taxes of the country is having positive growth specially over the period of last 10 years. It is also evident that over the period the cost of collection has come down drastically and at present below 0.60%. Over the last 10 years ending with the year 2012-13, the number of assesses in the department rose from 2.92 crores to 3.75 crores, registering a percentage jump of 27.70. The period saw the rise in direct taxes collection from 105088 crores to 6,36,000 crores registering a huge leap of ***%.

Even the above indicators are projected as achievements there is still vast scope for further improvement in every field of departmental functioning. The No. of assesses is not at all commensurate with the ratio of economic growth and the growth in the production sector. Even after the accelerated economic activity in the last decade, the number of assesses stood at less than 3% of the country's population. The position regarding the unutilised information about the tax evasion and unaccounted transactions and uncollected arrears of taxes, to say the least is alarming for want of manpower and infrastructure. Even though the Department has laid emphasis on this by getting some additional manpower through the Cadre Restructuring process which is in the implementation stage, there are still some inherent limitations and constraints in the functions of the Department itself. Only a fully motivated and contented workforce can meet the distinct challenge in the field of direct tax assessment and collection.

In view of the crucial role that system of direct taxation plays in mobilisation of resources and attainment of broader social objectives, various commissions and Bodies went into the functioning of the Department. As far back in the fifties, Dr. John Mathai Commission, stressed in unequivocal terms on the unique role of the Department has to play and observed, inter-alia:

“if the problem of inequality is to be effectively tackled, an increase in direct taxation must be supplemented by measures of more effective tax enforcement with a view to extending the coverage of the tax net”.

In the seventies a comprehensive study into the working of the Department was held by the Direct Taxes Enquiry Committee headed by the Rtd. Chief Justice of the Supreme Court Mr. Justice K.N. Wanchoo. In their report the Committee observed, inter alia:

“We are not saying something new when we suggest that Income Tax personnel should be given better pay scales. Nicholas Kaldor expressed dissatisfaction with the pay scales of Officers in the Income Tax Department, and felt that it was fundamentally wrong to pay officers on whose attitude and conduct very large sum of money may depend, the such xtremely meagre rates. The Direct Taxes Administration Enquiry Committee was convinced that the Officers of the Department in particular require special consideration in respect of pay scales and conditions of service, having regard to the nature of their work and the difficult duties they have to perform. The Committee felt that it was but fair that the pay-structure of all ranks, specially in respect of the Gazetted Officers of this Department should be commensurate with their powers and responsibilities”.

While the earlier Pay Commission has not conceded the demand for better pay scale for the officials in the Revenue Department on the ground of employment in the Revenue yielding Department but also ignored the arduous and hazardous nature of job are being carried out by the officers and employees of the Revenue Department. No package was offered to the officers and employees of the department to compensate the arduous and hazardous nature of work. The collection of tax revenue is one of the essential to sustain the economic growth of the country to cater the socio-economic need of the poor section and the credit of existing growth has never been acknowledged either by the Government or the successive pay commission.

Issue of merger of cadre of Income Tax Officer, Class-II with Income Tax Officer, Class-I was raised before the 4th Central Pay Commission. Even before the 5th Central Pay Commission induction of Income Tax Officer in Senior Time Scale, grant of higher pay scales to Income Tax Officer and Inspector of Income Tax after 4 years of service, bifurcation of posts of Income Tax Officer in the ratio of 20:80, special allowance for performing the duties of Administrative or Judicial in the headquarters of Commissioner of Income-Tax.

On the question of parity of pay of Income Tax Officer with that of Deputy Superintendent of Police (CBI) was denied on the ground of disturbance of horizontal relativity while at the same time the pay scale of Rs.8000-13500/- assigned to Deputy Superintendent of Police(CBI) were also recommended for many other cadres. It is further submitted and brought to the notice of the 6th Central Pay Commission that the Gupta-Narayan Committee, set up in pursuance of recommendation of the Prakash Tandon Committee, had clearly recommended that all the Group-‘B’ Gazetted Officers in the Central Government including that of Audit and Accounts officers be placed in the uniform scale of Rs.2200-4000/- which was equivalent to pay scale of Rs.8000-13500/- (5th CPC recommended scale) and present Pay Band Rs.9300-34800/- and Grade Pay-Rs.5400/-.

Our plea with both earlier pay commissions and with the executives for better pay scales for Income Tax Officers and Inspectors on the basis of observations made by various committees did not cut much ice with the result that they continued to groan under oppressive work environment requiring high degree of technical competence with no commensurate increase in pay. Even when the parity existed with the officers of Audit and Accounting staff got disturbed, as indicated above, through various machinations, our attempt to get the disparity removed did not succeed. We therefore, beseech the Commission to consider the importance of the work of the personnel of Income Tax Department and the need to keep them contented, to recommend the pay of Income Tax Officers and Income Tax Inspectors at least the replacement pay scales suggested for the Audit and Accounts personnel in the category of Audit/Accounts Officers and Asstt. Audit/Accounts Officers Grade II respectively.

Executive Assistants.

This cadre is the process of formulation by amalgamating of cadres of Supervisory cadres and Sr. Tax Assistants. This was necessitated by the recommendations of the VI Central Pay Commission which in the process of de-lairing of certain category in different pay scales combined these two vital cadres in the Income Tax Department. In fact the Supervisors were on par with the Audit Supervisors supervising the entire ministerial cadres as also the office functioning which is evident from the following duty list.

At the time of cadre restructuring of the Department in 2001 this cadre was created as a replacement of erstwhile Head Clerks/Assistant. Sr. Tax Assistant is one of the most important cadre in the Income Tax Department is Sr. Tax Assistant who is discharging vital roles like assisting the Assessing Officers in scrutiny of returns as also carrying out independent works which requires technical competence and knowledge of various act and all provisions of the Direct Taxes Acts. The duty list enlisted in the Annexure speaks about it. It could be seen from that the assigned duties are more technical, varied and complicated than their counterparts in the Audit and Accounts Department where the Senior Auditors are placed in a higher pedestal. In the final analysis it could be seen that the Sr. Tax Assistants being the crucial ministerial level in the Department, certainly deserve a better deal and their work is fairly comparably with that of the Assistant in CSS.

For the reasons stated in general supra, taking into account the nature of work, required competence and skill we demand that this cadre which had historical parity with the Sr. Auditor/Sr. Accountant in the Audit and Accounts Department and Assistants in the Central Secretariat services biz. The replacement scales equivalent to the present grade pay of Rs 4800 in PB2.

Thus, though mandatory of the recommendations of the VI-CPC, if these two cadres Supervisor and Sr. Tax Assistant are merged into one which hitherto looked after two

different but difficult types of jobs will definitely create a vacuum in the supervisory work. In order to have an effective supervision of the functions of clerical cadres including the supporting staff cadres (erstwhile Gr.D employees, Notice Servers, Staff Car Drivers, Hindi Translators, etc.) it is necessary that atleast 10 % of the cadre strength must be in the grade of Administrative Officer Gr. III. In the alternative a selection grade consisting 10% of the cadre may be recommended in order to have legitimacy and importance between the cadres of supervisory and supervised.

Tax Assistant.

This cadre was introduced in the Income Tax Department as a result of cadre restructuring in 2001 by changing the nomenclature of the then Upper Division Clerks taking into consideration the nature of works and responsibilities carried out by them and the skill and technical knowledge required for dealing with the duties assigned. This is also the basic clerical-cum-technical cadre recruitment to which is 75% through Direct Recruitment and 25% filled through promotion.

The V-CPC had recommended that the clerical grades whose Recruitment Rules had the following elements should be assigned the pay scale of Rs 4500-7000:

- a) The direct entry should be 33.1/3 or more
- b) The minimum educational qualification prescribed under the RR should be graduation.

Apart from the above two conditions the requirement of technical knowledge viz. Computer skill of 8000 key depression per hour was also made mandatory for the post both for Direct Recruitment and promotion. Apart from this, this posts is filled up from the merit list prepared from the combined graduate level examination conducted by the staff selection commission from which allotment to the posts of Auditors /Accountants in the Audit & Accounts formation are made. The contradiction here is that when a person from the common examination is allotted to the Audit & Accounts formation are placed in a higher pay scales viz. Grade Pay of Rs 2800 in PB I, the Tax Assistant recruited with additional technical knowledge is placed in the grade pay of Rs 2400 in PB I. In view of these, the issues was taken up in the Departmental Anomaly Committee which unfortunately declined to intervene for not falling under the ambit of its terms of reference. There had not been, in spite of our repeated requests, a single meeting of the JCM (Departmental Council) where it could be taken up and redressed. We therefore, pray to the commission to recommend the pay scale to the Cadre of Tax Assistant equivalent to the pay of Auditors and Accountants in the Audit and Accounts Department.

Notice Servers.

This cadre in Income Tax Department, being a quasi-judicial one, carries out the duties akin to Process Servers of High/Supreme Court in as much as services of notices and warrants on

the defaulters in person as also carrying out certain duties of Police Personnel in as much as affixing notices/warrants etc. with the help of public witness. On our persistent demand, the V-CPC granted a pay scale equivalent to that of Postman in the Postal Department which the VI-CPC also left undisturbed. As far as their pay scale is concerned, our request to the Commission is to maintain the same parity and recommend a pay scale equivalent to the replacement pay scale to the Postman in the Postal Department.

Promotional prospects. Even though the Notice servers are given parity in pay with the postman, the promotional prospects of Notice Servers are very bleak almost equal to nil. Even the benefits of ACP/MACP are not properly available to them due to technical like qualification in Departmental Examination and grade pay hierarchy. The IV- CPC had recommended for creation of Selection Grade, however, due to the recommendations of the V-CPC to do away with all types of Selection Grades, this small benefit also stood denied. Our plea for the same was also not considered by the VI-CPC. We urge upon the Commission to consider and recommend a selection grade in this cadre by bifurcating the present posts to 60:40 ratio in the next higher grade.

Common categories in the Income Tax Department:

The following categories in the Group-B exist in the Department which are common to the staffing pattern of Central Secretariat and Audit & Accounts Departments:

1. Pr. Administrative Officer,
2. Administrative Officer Gr. II
3. Administrative Officer Gr. III
4. Sr. Private Secretary
5. Private Secretary
6. Multi Tasking Staff.
7. Staff Car Drivers.

The promotion to Group "B" should be uniform in all departments. There should not be differential treatment between Central Secretariat Grade pay and other departments. All Gazetted Group B Officers should start with same time scale.

The categories from Sl. No. 1 to 5 are common, as stated above, and the nature of work is also comparable with the personnel posted in the Central Secretariat and Audit & Accounts Departments. The question of parity between the headquarter organisation in Government of India and office staff in the field offices were referred to the VI Central Pay Commission. The nature of functions and work in respect of the above categories of officers, unlike the Central Secretariat staff, are liable and subjected to transfer on every promotion/change of cadre etc. to faraway places. This process of frequent transfer to far off places including change of states and language disturbs the very social fabric of the family in as far as the Education of Children, marriage of children, caring parents and almost not able to settle the

family till retirement. Further these personnel are to work and deal with public in end delivery and execution of the policies framed by the Government in certain cases/areas at hazardous and disturbed areas. This aspect of disturbances in life, which is not akin to the personnel in the Central Secretariat is not only not adequately compensated but not considered by any earlier commission while denying parity with the Central Secretariat Staff. Therefore, we submit and plead that the above categories of the personnel in the Income Tax Department is provided reasonable pay scale as is obtaining for the equivalent cadres in the above formations. The Sr. Private Secretaries and Private Secretaries in the Income Tax Department are being attached with the Principal Chief Commissioner/ Chief Commissioner and Commissioner of Income Tax i.e equivalent to the rank of Special Secretary, Additional Secretary and Joint Secretary level officers. The VI Central Pay Commission also opined in favour of parity and recommended vide Para 3.1.9 that revised Pay Band PB-2 of Rs.9300-34,800/- along with Grade Pay of Rs.4800/- shall be extended in order to have parity. It was further recommended that the parity shall also apply mutatis-mutandis to the post of Private Secretaries /equivalent post. We therefore seek the replacement scales for the above categories as enlisted in Chapter III.

Staff Car Drivers

Presently the SCD are in four grades In the Department.. Since it is a cadre common to all departments of the Govt of India no separate dispensation is possible. Since the Govt of India has taken a policy decision not to purchase vehicles and resorted to hiring of chauffeur driven vehicles which not only resulted in no recruitment to this cadre during the last decade. Further many of them are without vehicle and jobs intended for them and utilised in other areas of works. It is therefore, necessary that the existing SCDs are provided with an option of coming to the main stream cadres on a one time relaxation basis. Our suggestion in this matter is to allow the SCDs to opt for becoming Tax Assistants etc. in the department. They may be given training later and asked to pass the prescribed departmental Examination for further promotion in the department.

Incentive and allowance specific to the Income Tax Department

The non executive staff of CBI was granted Special Incentive Allowance @ 15% w.e.f 20.12.2006. The Income Tax Department being revenue collection department of the Government of India is responsible for collection of Direct Taxes. The target of collection is being fixed every year as per the Finance Bill passed by the Parliament. The collection targets fixed every year is generally 25% to 30% higher than the previous year. Despite shortage in the cadre and other bottlenecks the targets have been achieved in the successive years. The targets are being achieved not only because of economic growth of the country but due to dedicated efforts on the part of officers and staff of the Income Tax Department. The dedicated services of the officers and employees of the Income Tax

Department is required to be recognised in the form of granting special incentives. Recently the non-executive staff of the CBI were granted Special Incentive @ 15% of Basic Pay. Considering the nature of work and function the officers and employees of the Income Tax Department be given Special Incentive @ 15% of Basic Pay to restore parity as well as special compensation to boost the future revenue collection.

Chapter-III

Existing Pay Scales of the cadres in Income Tax Department and replacement scales for which recommendations is prayed.

S.No.	Cadre	Existing Pay Scales		Replacement scale prayed	Comparative Cadre in IA&A / Central Secte.
		Pay Band	Grade Pay		
1	Income Tax Officer	2	4800	5400 in PB-2	As in IA&A & Central Sect
2	Income Tax Inspector	2	4600	4800 in PB-2	As in IA&A & Central Sect
3	Executive Assistants	2	4200	Sel. Grade 4600 Jr. Scale- 4200	
4	Tax Assistant (entry scale)	1	2400	2800	As in IA&A & Central Sect
	Common Categories				
1	Principle Admn. Officer	3	6600	6600	-
2	Administrative Officer -II	2	4800	5400 in PB-2	As in IA&A & Central Sect
3	Administrative Officer-III	2	4600	4800 in PB-2	As in IA&A & Central Sect
4	Sr. Private Secretary	2	4800	5400 in PB-2	As in IA&A & Central Sect
5	Private Secretary	2	4600	4800 in PB-2	As in IA&A & Central Sect
6	Multi Tasking Staff	1	1800		

Chapter-IV

Group-A officer

Will be sent subsequently.

Conclusion

The officers and employees of the Income Tax Department responsible for collection of Direct Taxes has shown tremendous and steady growth of collection over the period of time and even suppressed the indirect Taxes collection. If the trend continues, the Direct Taxes

will soon become the major source of revenue of the Government of India. The Income Tax Department has achieved this due to untiring dedicated service of its officers and employees. It was submitted before successive Central Pay Commissions to consider the special, arduous and hazardous nature of work of the Income Tax Department for recommending pay scales for the officers and employees of the Department including parity with other Departments such as CBI, IA &AS, Central secretariat Service. Though the nature specialized service was not acknowledged as expected and also parity was also not recommended. We sincerely expect the 7th Central Pay Commission will go into the details as enumerated in this Memorandum will not only recognise the arduous and hazardous nature of function are being performed by the officers and employees of the Income Tax Department but also favourably consider and recommend a special compensation as well as parity with the other departments of Government of India.

Chapter -IV

Functions of Income Tax Officer :-

1. Income Tax Officer (Headquarters) assists the Chief Commissioner/ Commissioner of Income Tax in the headquarter functions.
2. Ensuring processing of returns on AST module.
3. Allotting PANs wherever required.
4. Making IRLA operational and ensuring that all demands are entered into this system.
5. Ensuring that all the software packages prescribed by the DIT (Systems) are made operational.
6. Seeing that all tax payers grievances are attended in time and redressed in a fixed time bound manner.
7. Ensuring timely collection of demands and issue of refunds.
8. Selection of cases for scrutiny in time and ensuring their timely disposal.
9. Controlling all computer hardware and software of the range and ensuring its maintenance, replacement and updating. Providing technical support and guidance for operation of the computer system.
10. Taking all necessary steps for widening of the tax base.
11. Internal Audit functions.
12. Ensuring that appeal effects are given and central scrutiny reports are submitted in time.
13. Statutory functions.
14. As Tax Recovery Officer
 - a. Attachment and sale of the assessee's movable property.
 - b. Attachment and sale of his immovable property.
 - c. Arrest of the assessee and his detention in prison.
 - d. Appointing a receiver for the management of his movable and immovable properties.

Functions of Senior Administrative Officer :-

- i. General supervision of administration/establishment and accounts personnel and ensuring discipline and punctuality in office.
- ii. Supervision over the work of Administrative Officer Grade-II and Administrative Officer Grade-III.
- iii. Authority to inflict punishment to non-gazetted personnel according to the procedure laid down in CCS(CCA) Rules.

Functions of Administrative Officer Grade - II :-

- i. General supervision of administration/establishment and accounts personnel and ensuring discipline and punctuality in office.
- ii. Supervision over the work of Administrative Officer Grade-III.
- iii. Matters relating to staff grievances - action thereon, follow-up and disposal thereof.

- iv. Custody of all important documents including annual confidential reports of non-gazetted personnel.
- v. Any other work/duties assigned by the Senior Administrative Officer/JCIT/Addl.CIT/CIT/CCIT.

Administrative Officer Grade - III :-

- i. Head of office holding the charge of Drawing and Disbursing Officer for gazetted and non-gazetted personnel of the Region/Charge/Range.
- ii. Security Officer of the office premises and general supervision.
- iii. Supervision of administration/establishment and accounts personnel and ensuring discipline in the office.
- iv. Annual physical verification and stock taking of records and stationery.
- v. Drawing up of contingent bills within the limit of sanction of budget allotted to the region/charge.
- vi. Management of areas relating to preparation of statements, statistics and matters relating to recovery.
- vii. Co-ordination of matters relating to Supreme Court, High Court, CAT etc.. in the CCIT/CIT offices.
- viii. Transfer and posting of non-gazetted personnel with the approval of administrative CCIT/CIT/Addl.CIT/JCIT.
- ix. Grant of casual leave and also sanction of leave to non-gazetted personnel under existing rules to the extent laid down in the rules.
- x. Supervision and maintenance of attendance and punctuality of Non-Gazetted personnel.
- xi. Writing of A.C.Rs. of the personnel working under his administrative charge and assisting him.
- xii. Administration relating to proper docketing of receipt and dispatch of dak and control over distribution of dak. Maintenance of service books, stock register, furniture and fixtures.
- xiii. Preparation of pension and other retirement related papers and forwarding thereof.
- xiv. Maintenance and cleanliness of office buildings. Welfare work relating to recreation and sports.
- xv. Supervision of the work of Caretakers of office buildings.
- xvi. Any other work/duties assigned by the Administrative Officer Grade-II/Senior Administrative Officer/JCIT/Addl.CIT/CIT/CCIT.

37 Functions and duties of Senior Private Secretary

The Senior Private Secretary is posted with the officers of the rank of Chief Commissioner of Income Tax / Director General of Income Tax. Following are the functions of Senior Private Secretary :-

- i. Taking Dictation and transcription
- ii. Attending to inward and outward telephone calls.
- iii. Attending to visitors, and fixation/cancellation of appointments.

- iv. Keeping note of engagements, meetings etc. and reminding the officer well in time.
- v. Getting ready papers required for meetings and appointments.
- vi. Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action.
- vii. Keeping a record of files moving to and from the officer.
- viii. Keeping track of follow up action in regard to matters marked by the officer to officials under him.
- ix. Circulation of tour programmes and attending to arrangements relating to tours.
- x. Maintenance of officer's personal library and updating of reference books therein.
- xi. Despatch and receipt of D.O and confidential dak.
- xii. Maintenance of confidential files including CCRs.
- xiii. Maintenance of personal files of the officer.
- xiv. Destroying by burning stenographic record of confidential and secret letters after typing and issuing the letters.
- xv. Bringing to the notice of the officer important pending matters which require his urgent attention.
- xvi. Any other work specifically entrusted by the officer.

Functions and duties of Private Secretary

The Private Secretary is posted with the officers of the rank of Commissioner of Income Tax / Director of Income Tax. Following are the functions of Private Secretary :-

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

urgent attention.

xvi Any other work specifically entrusted by the officer.

Functions of Inspectors of Income Tax

1. General

- i. Assistance in search and seizure operations at any time if so directed;
- ii. Implementation of all roles assigned to an Inspector in the departmental application software;
- iii. Assistance in preparation of replies to Parliament questions, reports for C&AG, and Parliamentary Committees etc.;
- iv. Assistance in performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities;
- v. Maintenance of daily diary for the work done during the day and submission thereof to the immediate supervisory authority once a week unless called for earlier;
- vi. Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff associations, departmental examinations and protocol work;
- vii. Assistance in foreign section work;
- viii. Outdoor work relating to filing of appeals or reference applications before ITAT, Courts, Settlement Commission, consultation with standing counsel, attending courts/CA;
- ix. Service of summons/notices, if so directed;
- x. Any other work of official nature specifically assigned.

2. Work relating to enquiry and surveys

- i. External survey including survey u/s 133A and 133B;
- ii. Internal survey including collection, verification and dissemination of information;
- iii. Specific enquiries in individual cases as may be assigned from time to time;
- iv. Gathering of intelligence relating to C.I.B. and sources;
- v. Maintaining and entering data regarding survey cases, parties/ premises surveyed, details of authorisations, staff associated with surveys, assessment particulars of parties, and surveys involving violent incidents etc.;
- vi. Preparing appraisals and maintaining survey reports regarding concealment detected in surveys;
- vii. Surveys consequential to outstation requests, and recommendations made;
- viii. Maintaining building wise, streetwise directory of potential assessees, details of surveys u/s 133B in such cases, and list of such surveys;
- ix. Preparing list of new assessees added consequent to these surveys.

3. Work relating to assessments and related functions

- i. Assisting AO in processing of returns i.e. checking/ verifying data for processing of returns on computers using departmental application software including related data entry;
- ii. Checking of returns u/s 139(9), and generating letters of deficiencies;

- iii. Checking of claims, brought forward losses, deductions, exemptions, relief and rebates under the Act;
- iv. Generating notices for defaulters, demand notices and penalty notices;
- v. Attending to revisions, rectifications, appeal effects;
- vi. Collection, compilation and entry of data for valuation purposes;
- vii. Operation of judicial reference system for locating case laws, circulars, instructions and notifications issued by CBDT/Directorates, and inter-linking/ cross-checking of references and citations;
- viii. Assisting in preparation of statistical reports/ statements called by higher authorities including audit, PAC matters, Parliament questions and other matters;
- ix. Drafting of penalty orders;
- x. Scrutinizing appellate orders and preparing comments/necessary reports for submitting to appropriate authorities including drafting of remand reports;
- xi. Examination of accounts in regard to specific items, including assistance in search cases;
- xii. Preparation of appeal papers and filing of appeals.

4. Work relating to collection of arrear demand and related functions

- i. Reconciliation of arrear demand;
- ii. Entering and verifying arrear demand on the system;
- iii. Generating ledger statement from IRLA system or manual D&CR, and their follow up;
- iv. Maintaining list of cases where installments/stay of demand and write off granted by the A.O. including related data entry;
- v. Generating notices to defaulters under sections 220, 221 & 226;
- vi. Generating list of advance tax defaulters and notices;
- vii. Outdoor work relating to recovery of taxes;
- viii. Preparing proposals for write-off/scaling down;
- ix. Assistance in preparation of reports in dossier cases.

5. Work relating to tax evasion petitions

- i. Data entry relating to details of TEPs, TEP Parties and TEP petitioners;
- ii. Generating and maintaining lists of TEPs, and related information;
- iii. Conduct of enquiries on TEPs as directed;
- iv. Monthly report of TEPs.

6. Prosecutions

- i. Maintenance of list of and register for prosecution cases including related data entry;
- ii. Monitoring dates of hearings/ proceedings in the courts, and briefing standing counsel;
- iii. Maintaining list of potential/ pending prosecution cases where appeals are pending before CIT (Appeals), ITAT, High Court or Supreme Court including related data entry;
- iv. Collection and compilation of evidence for processing of prosecution cases.

7. Work relating to audit and related functions

- i. Audit work as directed by the Additional/Joint CIT of the range or AO in respect of audit of another range;
- ii. Internal audit of assessments, issue of audit reports and follow up action;

iii. Assistance in processing of revenue audit objections, audit paras, etc.

8. Work relating to TDS and related functions

i. Allotment / reformatting of TAN on TDS software;

ii. Implementation of all roles assigned in TDS application software to an Inspector posted in TDS circle, including related data entry, verification and processing of TDS returns, detection of missing information and defaults, and generating outputs like show cause notices, orders and demand notices and recovery notices etc.;

iii. Attending to matters relating to penalty, rectification, revision, appeal etc.;

iv. Follow up of current and arrear demands;

v. Assisting A.O. in matters relating to disposal of penalty proceedings, maintaining list of defaults detected and penalty proceedings, issue of show cause notices, drafting of penalty orders and their follow-up;

vi. Maintaining register of prosecution cases, monitoring progress of prosecution proceedings with dates of hearings, particulars of standing counsel etc.

9. Work relating to tax recovery and related functions

i. Handling of tax recovery certificates assigned by the TROs;

ii. Assistance to TRO in the discharge of his functions under the Second Schedule;

iii. Checking of interest charged in respect of certified demands;

iv. Reconciliation of arrears;

v. Execution of distraint warrants;

vi. Maintenance and making entries in the collection/reduction register;

vii. Maintenance of disposal register, stay register, installment register, cheque register.

10. Work relating to the office of range Additional/Joint CIT

i. Scrutiny and processing of appellate orders and scrutiny reports for further appeals etc.;

ii. Matters relating to assessments, search/seizure cases, penalty and prosecution cases requiring approval of Additional CIT/JCIT;

iii. Dealing with references, tax evasion petitions, audit objections, and other statutory, technical and administrative functions;

iv. Monitoring of collections, Action Plan and other targets set by higher authorities;

v. Assistance in inspections and work relating to chain audit.

11. Work relating to the office of CIT

Assistance in matters relating to :-

i. Proposals u/s 147, 263/ 264 and applications u/s 273A etc. and corresponding provisions of other direct tax laws;

ii. Judicial work - second appeals, references, writs and matters before courts including CAT;

iii. Collection, collation and dissemination of information and its follow up;

iv. Approvals of various funds like provident fund superannuation fund and gratuity fund;

v. Registration of charitable trusts u/s 12AA / 80G etc.;

vi. Granting of statutory approvals under various provisions of the Acts relating to Direct Taxes;

- vii. References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions;
- viii. Monitoring of collections, Action Plan and other targets set by higher authorities;
- ix. Receipt accounting, inspections, chain audit work;
- x. Vigilance matters;
- xi. Registration of income tax practitioners and valuers;
- xii. Security arrangements.

12. Work relating to the office of Chief CIT

Assistance in matters relating to :-

- i. Performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities;
- ii. Coordination within the Department and with other agencies, bodies, etc.;
- iii. Granting of statutory approvals, appointment of valuers, ITPs & all other matters technical in nature;
- iv. Judicial work relating to references, writs and court work including CAT;
- v. Approval to various funds like P.F., superannuation fund, gratuity fund.
- vi. Vigilance matters including collection of ACRs & collection of data for holding DPC.
- vii. References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions;
- viii. Security arrangements;
- ix. Organisation of conferences, meetings.

13. Work relating to representation before Tribunal

- i. To obtain the necessary case-records/paper books well in advance;
- ii. To prepare briefs, notes and to flag necessary papers;
- iii. To search, organise and link judicial references, circulars etc.

14. Work relating to computer centres

- i. Checking of postings of challans in TAS, including verification of challans/ refunds exceeding Rs. 1,00,000/- , reconciliation & Designating Officer (D.O.) check of challans, detailed accounts etc.;
- ii. Implementation of all roles assigned in IPAN / AIS / TAS application software to Inspector;
- iii. Assisting CIT (CO) /JCIT in implementation of Computerisation programme;
- iv. To pursue matters with Banks / ZAO for supply of missing challans/ refunds;
- v. To attend to public grievances and other correspondence relating to allotment of PAN and issue of PAN cards.

15. Investigation and related work

- i. Assistance in confidential enquiries, conduct and all other aspects of search and seizure operations and their follow up;
- ii. Enquiries into tax evasion petitions and other references;
- iii. Reconnaissance work;

- iv. Survey work/ collection, collation and dissemination of information from internal/external sources;
- v. Maintenance of relevant records and generation of reports relating to TEPs, search cases and survey cases;
- vi. Implementation of all roles assigned to Inspector in EFS/CIB software;
- vii. Vigilance matters.
- viii. Assistance in all matters relating to sanction of rewards.

16. Collection of information for CIB and related functions

- i. Collection, collation and dissemination of information collected through various sources viz. internal survey, external survey, statutory statements, enquiries, and TEPs;
- ii. Development of data bank, matching of CIB data, implementation of CIB software;
- iii. Preparation and maintenance of prescribed statistical statements and registers;
- iv. Gathering of information regarding tax evasion :-
 - b. by follow up of leads available from department records, petitions, evidences of information, press reports and other publications;
 - c. by liaison with enforcement agencies of other departments.

Functions of Office Superintendent

1. General

- i. General supervision, ensuring discipline and punctuality, and checking of attendance register twice;
- ii. Ensuring proper maintenance and checking of all records / registers;
- iii. Ensuring maintenance of guard files of circulars, notifications and instructions, register of registers and register of files, attendance register, casual leave register, service books etc.;
- iv. Ensuring completeness, accuracy and timely submission of all the statistical reports and returns and proper maintenance of the supporting registers;
- v. Ensuring proper maintenance and checking of cash book, contingent expenditure register, diet money register, stock register, properties register, stamp register, stationery register, register of records destroyed, dead stock register, Register of books and publications, service books, registers of advances, pay bills, T.A. bills, LTC bills, medical bills, contingent bills etc., personal files, leave accounts, receipt and dispatch register, stamp accounts etc.;
- vi. Ensuring proper and timely distribution of liveries;
- vii. Checking the quality of local purchases and ensuring observance of proper procedure while making purchases;
- viii. Ensuring timely preparation of pension, gratuity and provident fund papers etc. in respect of all retiring officials so that payment of retirement benefits is made to the person concerned by the date of retirement;
- ix. Ensuring timely submission of indent for forms and stationery, timely procurement, proper distribution thereof and proper maintenance of the relevant registers;
- x. Ensuring proper maintenance of telephone register;
- xi. Ensuring smooth functioning of dak counters, including supervision of receipt and dispatch, marking of dak papers to the functionaries and prompt distribution thereof;

- xii. Ensuring annual physical verification and stock taking of records, furnitures, typewriters, calculators, gestetner machines, photocopying machine, FAX, PCs, etc.;
- xiii. Ensuring proper and timely disposal of audit objections/ queries;
- xiv. Ensuring correct and timely reply to all Parliament questions, PAC, Estimates Committee and C&AG queries;
- xv. Ensuring proper arrangement for conduct of all departmental and other examinations;
- xvi. Ensuring proper arrangement for repair of furniture, typewriters, calculators, photocopying machines, FAX, PCs, etc.;
- xvii. Ensuring auction sale of condemned typewriters, furniture, waste papers and other useless articles;
- xviii. Ensuring cleanliness and general maintenance of all staff rooms, officer's rooms, records rooms, store rooms, corridors, bathroom etc. in the office buildings and departmental guest houses;
- xix. Providing facilities like lights, fans, drinking water etc. to the officers, staff members and assessees etc.;
- xx. Rendering assistance to the administrative officers regarding posting and transfer of officers and staff members and maintenance of particulars of their dates of joining and relief ;
- xxi. Arrangement for proper binding of registers, service books etc.;
- xxii. Checking of magazines and newspaper accounts and disposal of the waste/scrap;
- xxiii. Miscellaneous correspondence with the higher authorities;
- xxiv. Getting ACRs of staff members written / counter signed in time;
- xxv. Ensuring regular and proper weeding out of old and obsolete records and obsolete forms as per existing instructions;
- xxvi. Ensuring maintenance and updation of library;
- xxvii. Monitoring of work relating to implementation of Official Language policy;
- xxviii. Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff association, departmental examinations and protocol work;
- xxix. Implementation of all roles assigned to Office Superintendent in departmental application software;
- xxx. Maintaining particulars of the address and telephone numbers of officers and staff;
- xxxi. Ensuring proper handing/taking over of files and also ensuring that pending actions are duly indicated;
- xxxii. Any other work of official nature specifically assigned.

2. Work relating to cash section

Supervision and ensuring :-

- i. Preparation of group wise pay roll of all employees;
- ii. Preparation of all schedules & statements for recovery of loans and advances;
- iii. Preparation of monthly pay slip for each employee;
- iv. Calculation & deduction of Income tax;

- v. Calculation of interest on provident fund in respect of Group 'D' staff at the end of financial year;
- vi. Preparation of TDS certificates and annual returns of TDS;
- vii. Automatic transfer of payroll data from one office to another office in the event of transfer of an employee;
- viii. Maintenance of sanctioned grant, its allocation and surrender;
- ix. Maintenance of expenditure as incurred and outstanding;
- x. Maintenance of commitments at Drawing and Disbursing Officer level;
- xi. Preparation of statistical reports including :-
 - a. monthly expenditure statement
 - b. five monthly budget statement
 - c. ten monthly budget statement
 - d. certificate of expenditure
 - e. appropriation register
 - f. list of bills
 - g. query on subhead wise expenditure
 - h. query for party wise expenditure

3. Work relating to administration section

Supervision and ensuring :-

- i. Maintenance of complete biodata of employees;
- ii. On-line allotment of employees numbers from the biodata furnished by employees;
- iii. Preparation of promotion and transfer orders using MMS;
- iv. Automatic updation of relevant portion of biodata in MMS on promotion/transfer etc.;
- v. Work relating to completion of annual confidential reports, immovable property returns etc.;
- vi. Maintenance of records of vigilance proceedings and their follow-up;
- vii. Maintenance of service books, leave accounts, etc.;
- viii. Maintenance of list of office and residential accommodations, and assistance in allotment of flats;
- ix. Maintenance of list of telephones and vehicles, and monitoring their allocation;
- x. Maintenance of receipt, issue and balance stock of office equipment, stationery, blank forms with the forms store.

4. Work relating to assessment and related functions

- i. Implementation of all roles assigned to Office Superintendent in departmental applications software including entering, checking and verification of data relating to allotment of PAN, transfer of cases, and processing of returns etc.
- ii. Supervision and control of work relating to :-
 - b. Allotment of PAN, generation and issue of intimation letters & deficiency letters; and generation, maintenance and updating of PAN/ TAN directories;
 - c. Generating transfer list of cases and giving effect to transfer order;

- d. Generation of return receipt register; AO's control register (blue book); list of non filers of returns and generation of notices u/s 142(1);
- e. Checking of arithmetical accuracy of assessment and other orders including totals, depreciation, and computation of income etc.;
- f. Checking calculation of tax and interest; adjustment of prepaid taxes; and refunds before issue of orders & notices;
- g. Prompt service of all notices such as demand notices/ challans and refund orders; and checking of notice server's register;
- h. Proper compliance of foot-notes to assessment and other orders;
- i. Lists of survey cases, Search cases; cases selected for scrutiny; cases reopened u/s 147;
- j. List of time barring actions;
- k. Disposal of applications for rectification and appeal effect, and maintenance of relevant registers;
- l. Monitoring of internal/ revenue audit objections, draft paras, review reports, system study reports - their timely disposal; maintenance of relevant registers, monthly progress report on audit work;
- m. Monitoring appeals with CIT (Appeals), ITAT and High Court and Supreme Court; and prompt submission of records on requisition from appellate and other higher authorities and audit parties;
- n. Carry forward, verification and reconciliation of arrear demands;
- o. Ensuring regular distribution of cash book received from CTU to the AOs;
- p. Maintenance and generation of statistical reports including Central Action Plan -I report; defaulter's list; advance tax defaulters list; ledger statement; quarterly progress report; Central Action Plan-II report etc.;
- q. Proper maintenance of records including placement of all papers specially returns, forms, TDS certificates etc. on records, by way of conducting test checks;
- r. Maintenance and supervision of central record room, including receipt/ issue/ retrieval of records;
- s. Prompt disposal of all types of applications for tax clearance certificates.
- i. Assisting Range Officer in :-
- t. Organising distribution of work and jurisdiction amongst Assessing Officers – including centralised receipt & distribution of returns and dak, centralised dispatch, maintenance of common record room etc.;
- u. Checking of all reports and files submitted to higher authorities;
- v. Monitoring Action Plan and other targets;
- w. Disposal of cases u/s 144A;
- x. Ensuring prompt disposal of applications for all types of ITCCs, ITVCs, etc.;
- y. Work relating to inspections, audit, stay of demand, write off, etc.;
- z. Watching progress of recovery in cases of demands over Rs.100,000 and correspondence with appellate authorities in high demand appeals.

5. Work relating to tax recovery and related functions

Supervision and ensuring :-

- i. Preparation of statement of arrear demand for recovery from the D&CR/AD&CR;
- ii. Reconciliation of TRO's demand register with D&CRs of the AOs every year;
- iii. Checking of interest under section 220(2) upto the date of recovery;
- iv. Proper action on letters of cancellation of RCs received from AOs;
- v. Watching progress of recovery;
- vi. Maintenance of custody register, including :-
 - b. Issue of acknowledgment for the attached articles and cash;
 - c. Making of entries regarding particulars of the attached articles in the custody register;
 - d. Affixing separate slips on each attached article indicating the file No., name of defaulter and the date of attachment;
 - e. Maintenance of special cash book for collection and receipt of cash from the tax recovery inspectors, issue of acknowledgment slips and remitting the amount to bank;
 - f. Maintenance and making entries in the collection/reduction register;
 - g. Keeping of cash receipt books for receiving cash from assesseees in the office in the absence of tax recovery inspector;
 - i. Maintenance of disposal register, stay register, installment register, cheque register.

6. Work relating to TDS and related functions

Supervision and ensuring :-

- i. Allotment/reformatting of TAN;
- ii. Receipt of annual returns on the system;
- iii. Data entry of annual returns, and on-line validations for ensuring high degree of data accuracy;
- iv. Uploading of TDS returns on magnetic media;
- v. Detection of late and non filers and issue of show cause notices;
- vi. Verification of TDS returns, detection of missing information computational error, TDS payment mismatch with IRLA payment;
- vii. Detection of default & generation of notices for :-
 - b. late filing of returns,
 - c. short deduction,
 - d. short/non-payment of tax or late payment of tax,
 - e. Averaging ,
 - f. late furnishing of TDS certificates / declarations.
- i. Implementation of the relevant role in TDS software including generating of queries and reports e.g.
- g. TAN intimation letters,
- h. AO-wise TAN Directory,
- i. return receipt register,
- j. TDS control register,
- k. list of late filers,
- l. list of non-filers,

- m. report for short deduction (other than TDS on salaries),
- n. report for short/non payment of tax,
- o. report for late payment of tax,
- p. report for late furnishing of TDS certificates,
- q. report for late furnishing of declarations,
- r. notices of demand,
- s. payment advice from demands raised,
- t. quarterly progress report,
- u. refund vouchers.
- i. Maintenance of manually detected defaults of above nature, and issue of show cause notices for :-
 - v. short deduction,
 - w. late furnishing of TDS certificate / declaration,
 - x. Penalty,
 - y. non-quoting of TAN on documents,
 - z. non-filers of TDS and TCS returns,
 - aa. demand and penalty and subsequent proceedings viz, revision, appeal etc..

7. Work relating to the office of CIT (Appeals)

Supervision and ensuring :-

- i. Maintenance of appeal register, disposal register, remand cases register, stamp account register - including data entry in AST software and Office Automation software for offices of CITs (Appeals);
- ii. Timely and adequate fixation of appeals and maintenance of appointment register;
- iii. Timely preparation and dispatch of fortnightly batches;
- iv. Prompt dispatch of appellate orders;
- v. Maintenance of Tribunal's order and consequential action thereon;
- vi. Generation and submission of statistical reports;
- vii. Collection of case records well before the date fixed for hearing;
- viii. Referring judgments, rulings, case laws etc. from taxpert or other JRS software. Inter linking and cross reference of one citation with another;
- ix. Retrieval of direct tax acts/ rules, circulars/instructions/notifications issued by Central Board of Direct Taxes/Directorates.

8. Work relating to departmental representation

Supervision and ensuring :-

- i. Maintenance of fixation register and cause list;
- ii. Collection of records/briefs well before the date of hearing;
- iii. Referring citations, judgments, rulings, case laws etc. from Taexpert or other JRS software and their inter linking etc.;
- iv. Retrieval of direct tax acts/rules, circulars/instructions/notifications issued by Central Board of Direct Taxes/ Directorates.
- v. Maintenance of all records, files and registers relating to representation.

9. Work relating to the offices of Chief CIT and CIT

Supervision and ensuring :-

- i. Taxpayer assistance and public relations;
- ii. Checking of copying and inspection fees;
- iii. Maintenance of files relating to approved valuers and jurisdiction of various authorities;
- iv. Arrangement of display of advertisements and posters received from DIT (RSP & PR) and other ministries / departments;
- v. Supervision of security, cleanliness, sanitation, water and electricity arrangements in the office buildings and departmental guest house;
- vi. Liaison between the Department and Government Press and Directorate of Printing;
- vii. Checking of files/ records submitted to higher authorities e.g. fixation of pay, nomination for deputation, service records, arrangement and records for holding DPCs;
- viii. Proper maintenance of seniority lists of non-gazetted cadres, disposition/ gradation lists, register of sanctioned/ working strength, reservation register, roster of vacancies.

10. Work relating to computer centre

Supervision and ensuring :-

- i. Implementation of all roles assigned to office superintendent in departmental application software;
- ii. Generation of provisional daily collection register, daily collection register, detailed account for ZAO, simple major head wise account, CTU collection report, CIT collection report, assessing officers collection report, bank branch-wise collection report, paid payment advice print report, range wise summary register in CTU, letters to banks;
- iii. Sorting out and preparation of DCU - wise statement of daily challans and tallying with the main bank scroll, disposal of challans in suspense account and those pertaining to assesses of other stations, return of challans to RBI which pertain to other charges;
- iv. Entry of challans in the collection transfer memos, entry in the daily tally register, and timely dispatch of all challans to DCUs.

Functions and duties of Senior Tax Assistant

1. General

- i. Implementation of all roles assigned to Senior Tax Assistants in departmental application software - including data entry;
- ii. Compilation/ preparation of periodical and miscellaneous statistical statements and reports;
- iii. Issue of tax clearance certificates/ exemption certificates/ Income-tax verification certificates and maintenance of the relevant registers;
- iv. Dealing with PAC/ C&AG matters, parliament questions etc.;
- v. Calculation and verification of tax, interest, and penalty and prepaid taxes;
- vi. Maintenance of guard files regarding circulars;
- vii. General assistance to higher authorities in investigation work;

- viii. Communication of notices received from the court for evidence to the concerned persons;
- ix. Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff association, departmental examinations and protocol work;
- x. Maintenance of the movement registers for files/records;
- xi. Any other work of official nature specifically assigned.

2. Work relating to assessments, collection and related functions

- i. Receipt, processing, data entry of PAN applications, allotment of PAN, issue of intimations etc., and dispatch of forms 49A to computer centres;
- ii. Receipt of returns, maintenance of return receipt register and inwards register;
- iii. Transfer of assessment records including generation of transfer list in AIS, preparation of transfer memos etc.;
- iv. Data entry and processing of returns on AST or TMS software for computation of income, tax, interest and refund;
- v. Data entry and maintenance of demand and collection register and postings in IRLA;
- vi. Generating and printing payment advices, calculation sheets, letter to tax defaulters, letter for adjustment of refund, notices for various penalties etc.;
- vii. Verification of correctness of calculations of deductions, exemptions, rebates and relief etc. in the assessment orders;
- viii. Calculation of tax / interest/ penalty / refund on income/ wealth determined by A.O.;
- ix. Generation of calculation sheet, demand notices, penalty notices, challans, intimation slips, and ensuring that demand notices are issued after adjustment of prepaid taxes;
- x. Preparation of refund vouchers and advice notes, making caging entries, and ensuring that refund vouchers are issued after adjustment of outstanding demands, unless otherwise directed by the AO;
- xi. Ensuring proper service of assessment orders, demand notices, intimations, penalty orders etc. and entry of their date of service in the D&CR;
- xii. Attending to taxpayer grievances;
- xiii. Proper maintenance of registers and records;
- xiv. Preparation of lists of time barring/ limitation matters after physical verification of records;
- xv. Proper placement of all papers including those regarding advance tax, partnership deeds, application for registration of firms, challans, advice notes etc. in case records and their timely processing;
- xvi. Preparation and issue of notices wherever so directed;
- xvii. Preparation of advance tax folders where directed, and necessary follow-up;
- xviii. Verification of challans produced by assessee and giving credit thereof in the relevant registers as per rules;
- xix. Processing of applications u/s 154;

- xx. Calculation of tax/refund/interest on rectification, appeal effect, revision etc.;
- xxi. Periodical/annual verification of collections shown in the D&CR as per instructions;
- xxii. Maintenance of D&CR, daily collection register and other prescribed registers;
- xxiii. Follow-up of arrear and current demand, including issue of show-cause notices, garnishee notices & other action u/s 226 etc., disposal of stay petitions, and levy of penalty etc.;
- xxiv. Carrying forward of arrear demand and its verification;
- xxv. Preparation of dossier reports in respect of arrears of Rs. 1 lakh and above;
- xxvi. Follow-up of audit objections;
- xxvii. Maintenance and printing of :-
 - b. register for penalty proceedings,
 - c. register for internal and revenue audit objections,
 - d. appeal effect register,
 - e. rectification register.
 - f. Generating CAP-I, advance tax defaulters list, defaulters list, ledger statements, and other statistical reports.

3. Work relating to audit and related functions

- i. Verification of the list of auditable cases with reference to D&CR;
- ii. Assistance in auditing of cases, and their follow-up;
- iii. Maintenance of audit registers;
- iv. Preparation and submission of statistical and other reports relating to audit cases;
- v. Preparation of objection memos.

4. Judicial work and related functions

- i. Receipt of appellate orders/references;
- ii. Sending reports/records to appellate authorities;
- iii. Submission of scrutiny reports on appellate orders/references etc.;
- iv. Preparation of papers for appeals/references /revisions, waiver and watching limitations;
- v. Preparation of paper books;
- vi. Dealing with court cases.

5. Work relating to TDS and related functions

- i. Preparation of TAN lists/ and allotment of reformatted TAN;
- ii. Maintenance of registers prescribed for TDS work;
- iii. Maintenance of files regarding tax deduction at source;
- iv. Entry in the control register of all periodical returns/statement received from the person responsible for tax deduction at source;
- v. Implementation of all roles assigned to a Sr. TA in TDS, TAS, IRLA software;
- vi. Data entry of annual returns and application of on-line validations for data accuracy;
- vii. Detection of late and non filers and issue of show cause notices;
- viii. Verification of TDS certificates with the TDS returns received;
- ix. Verification and processing of TDS returns, detection of missing information

computational error, short deduction / payment, TDS payment mismatch with IRLA payment;

x. Detection of defaults & generation of notices for late filing of returns; short deduction; short/ non payment; late payment of tax; averaging; and late furnishing of TDS certificates /declaration;

xi. Maintaining manually detected defaults and issue of show cause notices for these;

xii. Preparation of orders of interest chargeable u/s 201(1A) and penalty u/s 272A;

xiii. Entry of demands raised and postings to IRLA, and generation of demand notices challans etc.;

xiv. Generation of various lists, reports & registers - list of defaults detected, list of show cause notices where orders have been passed/ pending, reports for short deductions of tax, short/non-payment of tax, late furnishing of TDS certificates/declarations, quarterly progress report, notices for penalty, register for penalties and prosecutions;

xv. Carry forward of arrear demand to new D&CR.

6. Work relating to administration section

i. Implementation of all roles assigned to Sr. TA in MMS, PAS, FRS, PRS software;

ii. Maintenance of biodata of employees, on-line allotment of Employee Number, Preparation of Promotion order and transfer orders on computers, updation of biodata on promotion/ transfer etc.;

iii. Maintenance of leave account;

iv. Issue of letters for non-receipt of annual confidential reports / immovable property returns, and assistance in their follow-up;

v. Maintenance of records, registers etc. in vigilance matters and assistance in their followup;

vi. Maintenance of list of office/residential accommodation and assistance in their allotment;

vii. Maintenance of telephones/vehicles and their allotment etc.;

viii. Maintenance, receipt, issue and balance stock of all forms, office equipment and stationery items.

7. Work relating to cash section

i. Implementation of all roles assigned to Sr. TA in MMS, PAS, FRS, PRS software;

ii. Preparation of group wise pay roll and their schedules & statements for recovery of loans and advances of all employees; calculation & deduction of Income tax;

iii. Preparation of monthly pay slip for each employee;

iv. Calculation of interest on provident fund at the end of financial year;

v. Preparation of TDS certificates and annual returns of TDS;

vi. Transfer of payroll data on transfer of employee;

vii. Maintenance of sanctioned grant, its allocation and surrender;

viii. Maintenance of expenditure incurred and outstanding;

ix. Maintenance of commitments at Drawing and Disbursing Officer level;

x. Generating and preparing monthly expenditure statement, five monthly/ten monthly budget statements, certificate of expenditure, appropriation register, list of bills, subheadwise/party-wise expenditure.

8. Work relating to tax recovery and related functions

- i. Maintenance of registers and records including TRO's register;
- ii. Data entry and generation of the list of certified demands statements/certificates of arrears by TRO;
- iii. Annual verification and tallying of TRO's Register with the D& CR of the A.O.s;
- iv. Calculation of interest u/s 220 and issue of show cause notices including notices u/s 226 for recovery of arrear demand;
- v. Cross-checking with the records of AOs for cancellation / modification of certificates of recovery;
- vi. Preparation of list of top arrear demand cases and their follow up for recovery;
- vii. Preparation of distraint warrants;
- viii. Assistance in attachment, auction & sale of property.

9. Work relating to the office of the range Additional/Joint CIT

- i. Receipt and processing of all dak papers;
- ii. Maintenance of files and their timely submission to Range Officer;
- iii. Assistance in work relating to allocation of jurisdiction and follow-up of related proposals for transfer of cases etc.;
- iv. Assisting Range Officer in organising distribution of work amongst Assessing Officers - including centralised receipt & distribution of returns and dak, centralised dispatch, maintenance of common record room etc.;
- v. Compilation of all statistical and other reports;
- vi. Monitoring of budget collections and action plan targets;
- vii. Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.;
- viii. Work relating to audit objections, stay of demand, write off, action plan etc.;
- ix. Watching progress of recovery in dossier cases and its follow-up;
- x. Processing of appeal batches, scrutiny reports, second appeals, revisions etc.;
- xi. Processing and follow-up of prosecution proposals and cases.

10. Work relating to the office of CIT (Appeals)

- i. Receipt of appeal memos and data entry for implementation of AST and Office Automation software for CIT (Appeals);
- ii. reparation and maintenance of appeal folders;
- iii. Maintenance of appeal register, fixation register, remand report register, disposal register, and rectification register;
- iv. Generation of notices/cause list;
- v. Generation of statistical reports;
- vi. Maintenance of list of high demand appeals, old appeals, and set aside cases;

11. Work relating to the offices of Chief CIT and CIT

- i. Receipt and processing of all dak papers;
- ii. Maintenance of files and their timely submission;
- iii. Assistance in work relating to jurisdiction orders;
- iv. Compilation of all statistical and other reports including CAP-I, CAP-II and QPRs;
- v. Monitoring of budget collections and action plan targets;
- vi. Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.;
- vii. Work relating to audit objections, stay of demand, write off, action plan etc.;
- viii. Monitoring progress of recovery in dossier cases and correspondence;
- ix. Maintenance of files regarding jurisdiction of various authorities;
- x. Data entry and maintenance of registers for penalty proceedings, revision applications, rectification applications and prosecution cases etc.;
- xi. Work relating to appeal batches, scrutiny reports, second appeals and references to high courts/appeals in supreme court;
- xii. Assistance in processing of proposals for prosecution and maintenance of prosecution/composition files and processing of cases regarding sanction of payment of legal fee.
- xiii. Work relating to registration of income tax practitioners and valuers.

12. Work relating to computer centre

- i. Receipt and dispatch of Dak;
- ii. Data entry relating to AIS, IPAN, MMS, TAS etc. and implementation of all roles assigned to Sr. TA in departmental software;
- iii. Coding of challans and their posting in TAS;
- iv. Printing of PAN cards;
- v. Attending to public grievances and maintenance of grievance register;
- vi. Generation of provisional daily collection report, detailed account for ZAO, simple major head wise account, CTU collection report, Assessing Officer's collection report, bank branchwise collection report, payment advices report;
- vii. General correspondence with AOs, ZAO, banks, and other authorities;
- viii. Assistance in work relating to Maintenance of systems, follow-up of complaints, and AMCs etc.

13. Work relating to the offices of DGIT (Research) and DIT (Research)

- i. Assisting in collection, compilation and collation of data from Income-tax returns and other sources for detailed analysis;
- ii. To assist in carrying out research work;
- iii. Preparation of prescribed reports and returns;
- iv. Maintenance of prescribed registers

14. Work relating to departmental representation

Supervision and ensuring :-

- i. Maintenance of fixation register and cause list;

- Collection of records/briefs well before the date of hearing;
- ii. Referring citations, judgments, rulings, case laws etc. from Taexpert or other JRS software and their inter linking etc.;
- iii. Retrieval of direct tax acts/rules, circulars/instructions/notifications issued by Central Board of Direct Taxes/Directorates.
- iv. Maintenance of all records, files, registers relating to representation

Functions of Tax Assistant

General

- i. Assisting the concerned authority in matters relating to security, cleanliness and sanitation of the building, search and seizure cases;
- ii. Receipt, distribution and dispatch of dak;
- iii. Maintenance of files and their timely submission to the concerned offices;
- iv. Implementation of all roles assigned to Tax Assistants in departmental application software - including data entry;
- v. Assistance in work relating to maintenance of systems, follow-up of complaints, and AMCs etc.;
- vi. Purchase and distribution of books, newspapers periodicals and sale of waste;
- vii. Dealing with examination matters e.g issue of roll numbers, making arrangements for seating, compilation of results etc.;
- viii. Liaison with Railways/CPWD/P&T;
- ix. Maintenance and upkeep of fire fighting equipment, PBX, furniture & library and records thereof;
- x. Income-tax verification certificates and maintenance of the relevant register;
- xi. Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff association, departmental examinations, and protocol work;
- xii. Matters relating to canteen, staff associations and welfare society etc.;
- xiii. Weeding out of old records;
- xiv. Publication of names of defaulters under the direct taxes laws;
- xv. Maintenance of the movement registers for files/records.
- xvi. Preparation and timely submission of statistical reports.
- xvii. Any other work of official nature specifically assigned.

2. Work relating to administration and cash section

- i. Proper maintenance of cash book, contingent register, diet money register, stamp registers and incidental correspondence, statements, etc.;
- ii. Drawal of cash from bank and disbursement thereof;
- iii. Implementation of all roles assigned to TAs in PAS, FRS, and PRS software;
- iv. Proper maintenance of properties register, register of records destroyed, dead stock register, register of books and publications, service books, personal files, GPF account of class-IV staff, leave accounts, telephone register, etc.;
- v. Preparation of pay bills, T.A. Bills, contingent bills, bills of various advances, bills of OTA, tuition fee, medical reimbursement, etc. and maintenance of allied registers;
- vi. Assistance in purchase / distribution / maintenance of stationery, forms/ books/pamphlets/ newspapers/ periodicals / articles/ liveries / sanitary articles/ electrical goods / typewriters / calculators / 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 etc.;

vii. Dealing with establishment/administrative matters e.g. maintenance of attendance registers, issue of office orders, fixation of pay, nomination for deputation/ training;

viii. Preparation of pension, gratuity and provident fund papers etc. so that payment of retirement benefits is made to the person concerned latest on the date of retirement;

ix. Preparation of expenditure budgets;

x. Preparing jurisdiction orders, work distribution orders;

xi. Local printing of forms, issue of refund voucher books etc.;

xii. Preparation of all papers regarding all DPCs;

xiii. Dealing with references from the Board/Directorates or miscellaneous reference from assesseees;

xiv. Matters relating to the sanction of expenditure in search and seizure cases;

xv. Maintenance/additions/alterations of govt. buildings/payment of rents, water electricity and telephone bills;

xvi. Implementation of incentive scheme;

xvii. Preparation of seniority list of non-gazetted cadres;

xviii. Preparation of disposition lists.

xix. Matter relating to allotment of residential and official accommodation.

xx. Sanction of advances;

xxi. Maintenance of personal deposit account;

xxii. Compilation of figures from ZAO and Banks;

xxiii. Purchase and printing/indenting of forms and stationery;

xxiv. Maintenance of guard file regarding circulars;

xxv. Preparation of periodical statements/returns;

xxvi. Issue of tax deduction statements, L.P.C, salary certificates, service certificates;

xxvii. Matters pertaining to recruitment rules;

xxviii. Dealing with references relating to Conduct Rules, including immovable property returns;

xxix. Matters pertaining to leave of staff and officers;

xxx. Assisting in up-keep and maintenance of light, fans, room coolers, water-coolers, personal computers, photocopy machines, air-conditioners, fire fighting equipment, first aid box etc.;

xxxi. Maintenance of library including issue of books;

xxxii. Getting the binding of ITRs, bulletins, service books, registers, etc.;

xxxiii. Assisting in the issue of CGHS/identity cards;

xxxiv. Assisting in arranging railway/air-ticket for officers going on official tours;

xxxv. Maintenance of registers of dead stock and display of list of dead stock items in each room;

xxxvi. Keeping record of files moving to and from officers;

xxxvii. Receipt, dispatch and distribution of dak to various functionaries, entry in peon book, maintenance of stamp account and relevant registers;

xxxviii. Drawal of cash from bank and disbursement thereof, preparation of group-wise payrolls of all employees;

xxxix. Preparation of all Schedules and statements for recovery of loans and advances.

3. Work relating to assessment and related functions

- i. Receipt and distribution of returns of income and other inward dak;
- ii. Maintenance of Return Receipt Register, and other Inward register;
- iii. Proper maintenance of registers and records as per prescribed procedure;
- iv. Proper placement and processing of all papers including those regarding advance tax, partnership deeds, challans, advice notes etc. in the respective case records;
- v. Implementation of all roles assigned to TA in IPAN, AIS, AST, and IRLA software;
- vi. Entering data from Form 49A for allotment of PAN; Generating PAN directory; Generating duplicate PAN reports; printing & dispatch of intimation letters; Dispatch of PAN application to Computer Centre for printing of PAN cards;
- vii. Query assessee data as required by A.O. and generate appropriate reports;
- viii. Preparing Transfer memos/ summarized transfer memos;
- ix. Data entry for processing of returns of income on AST, TMS software;
- x. Data entry for AD&CR;
- xi. Preparation of refund vouchers;
- xii. Preparation of lists of time barring/ limitation matters, list of cases selected for scrutiny, notices for hearing, notices for reopening of assessments;
- xiii. Maintenance of blue book, rectification register, register of penalty proceeding;
- xiv. Verification of relevant particulars from the assessment order for correct computation of income or tax;
- xv. Calculation and checking of tax/refund/interest/penalty on the total income/ wealth, determined by the Assessing Officer;
- xvi. Verification of challans produced by the assessee and giving credit thereof in the relevant registers;
- xvii. Preparation of calculation sheet, demand notices, penalty notices, challans, acknowledgment slips and other documents which are required to be sent to the assessee alongwith the assessment order/ intimation slip;
- xviii. Ensuring that demand notices/refund vouchers are issued after adjustment of prepaid taxes;
- xix. Proper dispatch and service of assessment orders, demand notices/ intimations, penalty orders etc. and their entry in the D&CR;
- xx. Processing of applications under section 154;
- xxi. Calculation of tax/refund/interest due to rectification, appeal effect, revision etc.;
- xxii. Preparation of refund vouchers and advice notes making caging entries;
- xxiii. Ensuring that refund vouchers are issued only after adjustment of all outstanding arrears, unless otherwise directed by the Assessing Officer;
- xxiv. Collection work, including issue of show-cause notices, garnishee notices and other action u/s 226 etc., putting up cases of defaulters for levy of penalty, both of arrear and current demand;
- xxv. Transfer of assessment records;
- xxvi. Assistance in maintenance of central record room/record room;
- xxvii. Verification of list of auditable cases with reference to D&CR;
- xxviii. Maintenance of audit registers;
- xxix. Preparation and submission of statistical reports concerning audit;
- xxx. Preparation of objection memos.

4. Work relating to TDS and related functions

- i. Receipt of TDS returns, other dak and its distribution;
- ii. Implementation of all roles assigned to TAs in TDS software;
- iii. Data entry for allotment of TAN & reformatting existing TAN;
- iv. Updating information related to Tax deductors (Data entry);
- v. Printing intimation letters in respect of the above;
- vi. Data Entry from TDS returns Received & their processing;
- vii. Generating list of defaulters for non filers/late filers of return;
- viii. Generating demand notices;
- ix. Generate penalty and other show cause notices;
- x. Maintaining details of demand, penalty orders;
- xi. Revision, rectification and giving effect to orders;
- xii. Printing & maintaining AO-wise TAN Directory;
- xiii. Printing & maintaining TAN return receipt register;
- xiv. Printing and maintaining TAN return control register;
- xv. Generating QPR and other statistical reports;
- xvi. Maintaining register of prospective deductors.

5. Work relating to tax recovery and related functions

- xvii. Receipt, distribution and dispatch of dak and records;
- xviii. Maintenance of registers and records including TRO's register;
- xix. Data entry and generation of the list of certified demands statements/ certificates of arrears by TRO;
- xx. Annual verification and tallying of TRO's Register with the D& CR of the A.O.s;
- xxi. Calculation of interest u/s 220 and issue of show cause notices including notices u/s 226 for recovery of arrear demand;
- xxii. Cross-checking with the records of AOs for cancellation/modification of certificates of recovery;
- xxiii. Preparation of list of top arrear demand cases and their follow up for recovery;
- xxiv. Preparation of distraint warrants;
- xxv. Assistance in attachment, auction & sale of property.

6. Work relating to judicial and related functions

- i. Receipt of appellate order batches/references;
- ii. Calling reports/records from the Assessing Officers;
- iii. Assistance in scrutiny of batches of appellate orders/references/reports/ records;
- iv. Watching limitations;
- v. Preparation of papers for appeals/references/revisions, waivers;
- vi. Fixation of cases for revision and rectification etc. and their follow-up;
- vii. Preparation of paper books;
- viii. Dealing with court cases;
- ix. Processing of appointment of standing counsel.

7. Work relating to prosecution section

- i. Maintenance of prosecution/composition files;
- ii. Processing of cases regarding sanction of payment of legal fee;
- iii. Assisting the authorities in processing of prosecution proposals, obtaining counsel's opinion, taking Board's approval, correspondence with the AOs/ counsels.
- iv. Processing of proposals for prosecution, and their follow-up.

8. Work relating to computer centre

- i. Receipt, distribution and dispatch of dak;

- ii. Receipt of challans/advice notes from nodal branches; challans/advice notes from CTUs, DCUs/Single AO units; mis-sent challans/ advice notes from DCUs; challans from suspense clearance register;
- iii. Data entry relating to AIS, IPAN, MMS, TAS etc. and implementation of all roles assigned to TAs in these software;
- iv. Coding of challans and their posting in TAS;
- v. Entries in DCR/daily refund register of challans/advice notes;
- vi. Preparation of daily tally register and tally of challan/advice notes;
- vii. Distribution/transfer of challans/advice notes with forwarding memo to DCUs; challans/advice notes to outstation CTUs/DCUs/Single A.O. Units;
- viii. Printing of PAN cards;
- ix. Attending to public grievances and maintenance of grievance register;
- x. Generation of provisional daily collection report, detailed account for ZAO, Simple major head wise account, CTU collection report, Assessing Officer's collection report, bank branchwise collection report, payment advices report;
- xi. General correspondence with AOs, ZAO, banks, and other authorities.

9. Work relating to the office of CIT (Appeals)

- i. Receipt of appeal memos and data entry for implementation of AST and Office Automation software for CIT (Appeals);
- ii. Preparation and maintenance of appeal folders;
- iii. Maintenance of appeal register, fixation register, remand report register, disposal register and rectification register;
- iv. Generation of notices/cause list
- v. Generation of statistical reports;
- vi. Maintenance of list of high demand appeals, old appeals, and set aside cases.

10. Work relating to the offices of DGIT (Research) and DIT (Research)

- i. Assisting in collection, compilation and collation of data from Income-tax returns and other sources for detailed analysis;
- ii. To assist in carrying out research work;
- iii. Preparation of prescribed reports and returns;
- iv. Maintenance of prescribed registers.

11. Work relating to departmental representation

Supervision and ensuring :-

- i. Maintenance of fixation register and cause list;
- ii. Collection of records/briefs well before the date of hearing;
- iii. Referring citations, judgments, rulings, case laws etc. from Taexpert or other JRS software and their inter linking etc.;
- iv. Retrieval of direct tax acts/rules, circulars/instructions/notifications issued by Central Board of Direct Taxes/Directorates.
- v. Maintenance of all records, files, registers relating to representation. etc.). departments.

