

## **DRAFT DUTY LIST OF GROUP C OFFICIALS**

### **28 Functions of Inspectors of Income Tax**

#### **28.1 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; **specific role to be defined with independent user ID and RSA Token.**
- iii. Assistance in preparation of replies to Parliament questions, reports for C&AG, and Parliamentary Committees etc.; **independent authority should be given to handle these works.**
- iv. Assistance in performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities; **work related to executive assistant, so no more to be in the duty list of Inspector.**
- 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; **to be deleted.**
- 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; **no more in existence so it should be deleted.**
- 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 . **Only in specific cases where notice server could not do so.**
- x. Any other work of official nature specifically assigned.

#### **28.2 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; **Specific Authority be given to Inspector for conducting inquiry.**

- 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; **signing authority be given.**
- 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.

### **28.3 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; **Independent authority should be there. Assessment and related functions may be given up to Rupees Five Lacs of Return Income to the senior Inspectors.**
- ii. Checking of returns u/s 139(9), and generating letters of deficiencies; **no more in existence but if it is there then allow the inspector to Sign these letters.**
- 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; **Work should be transferred to Ex. Assistant.**
- v. Attending to revisions, rectifications, appeal effects; **to be more specific and allowed to pass appeal effect order with independent authority.**
- 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; **transfer to Executive Assistant**
- 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.

**28.4 Work relating to collection of arrear demand and related functions *Independent Authority be given to Inspector with assistance of Ex. Assistant. Inspector should be the signing authority for issuing notice u/s 220, 221, 226.***

- 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.

**28.5 Work relating to tax evasion petitions (**Independent authority be given to handle these matters**)**

- 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.

**28.6 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.

#### **28.7** 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, **no more in existence**.
- ii. Internal audit of assessments, issue of audit reports and follow up action;
- iii. Assistance in processing of revenue audit objections, audit paras, etc.

#### **28.8** Work relating to TDS and related functions

- i. Allotment / reformatting of TAN on TDS software; **no more in existence**
- 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.; **no more in existence**
- 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.

#### **28.9** 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; **transfer to executive assistant**
- iv. Reconciliation of arrears; **transfer to executive assistant**
- v. Execution of distraint warrants;
- vi. Maintenance and making entries in the collection/reduction register; **transfer to tax assistant**
- vii. Maintenance of disposal register, stay register, installment register, cheque register. **transfer to tax assistant**

**28.10 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.

**28.11 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.

**28.12 Work relating to the office of Chief CIT And Pr. CCIT**

Assistance in matters relating to :-

- i. Performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities; (**to be transferred to Ex. Asstt.**)
- 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.

#### **28.13 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.

#### **28.14 Work relating to computer centres **no more in existence.****

- 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.

#### **28.15 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; **transfer to tax assistant.**
- 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.

**28.16 Collection of information for CIB and related functions( to be reviewed as per latest functioning in the Department.)**

- 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; **transfer to executive assistant**
- 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.

**29 Functions and duties of Senior Tax Assistant ( Ex. Assistant)**

**29.1 General**

- i. Implementation of all roles assigned to Senior Tax Assistants in departmental application software - including data entry; **In the updated software specific role should be assigned to each cadre , each cadre should be allowed to work in the dept. software with his/her independent access to the software with own password / code to discharge the duties assigned to him without depending upon the senior authority for RSA token.**
- 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; **no more in existence**
- 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; **transferred to tax assistant**
- xi.** Any other work of official nature specifically assigned.

## **29.2** 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; **no more in existence.**
- ii. Receipt of returns, maintenance of return receipt register and inwards register; **transfer to tax assistant**
- iii. Transfer of assessment records including generation of transfer list in AIS, preparation of transfer memos etc.; **transfer to tax assistant**
- iv. Data entry and processing of returns on AST or TMS software for computation of income, tax, interest and refund; ( **only processing , data entry be made by T.A.**)
- 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; **transfer to tax Assistant**
- xii. Attending to taxpayer grievances;
- xiii. Proper maintenance of registers and records; **transfer to tax assistant**
- xiv. Preparation of lists of time barring/ limitation matters after physical verification of records; **transfer to tax assistant**
- 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.; **with inspector's signature**
- 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.

### **29.3 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; **transfer to T.A.**
- iv. Preparation and submission of statistical and other reports relating to audit cases;
- v. Preparation of objection memos.

### **29.4 Judicial work and related functions**

- i. Receipt of appellate orders/references; **transfer to T.A.**
- 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.

### **29.5 Work relating to TDS and related functions ( After CPC maximum work has been transferred to CPC)**

- i. Preparation of TAN lists/ and allotment of reformatted TAN; **no more in existence**
- ii. Maintenance of registers prescribed for TDS work; **transfer to tax assistant**
- iii. Maintenance of files regarding tax deduction at source; **transfer to tax assistant**
- iv. Entry in the control register of all periodical returns/statement received from the person responsible for tax deduction at source; **transfer to tax assistant**
- v. Implementation of all roles assigned to a Sr. TA in TDS, TAS, IRLA software; **transfer to tax assistant**
- vi. Data entry of annual returns and application of on-line validations for data accuracy; **transfer to tax assistant ( no more in existence)**
- 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; **no more in existence**

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; **with inspector's signature**

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.

## **29.6 Work relating to administration section**

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

ii. Maintenance of bio data 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.

## **29.7 Work relating to cash section**

- i. Implementation of all roles (**to be reviewed** ) 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, sub-headwise/ party-wise expenditure.

#### **29.8 Work relating to tax recovery and related functions**

- i. Maintenance of registers and records including TRO's register; **transfer to tax assistant**
- ii. Data entry and generation of the list of certified demands statements/certificates of arrears by TRO; **transfer to tax assistant**
- 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.

#### **29.9 Work relating to the office of the range Additional/Joint CIT**

- i. Receipt and processing of all dak papers; **transfer to tax assistant**

- ii. Maintenance of files and their timely submission to Range Officer; **transfer to tax assistant**
- 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; **transfer to inspectors**
- vii. Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.; **transfer to inspectors**
- viii. Work relating to audit objections, stay of demand, write off, action plan etc.; **transfer to inspectors**
- 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.

#### **29.10** 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); **transfer to T.A.**
- ii. preparation and maintenance of appeal folders;
- iii. Maintenance of appeal register, fixation register, remand report register, disposal register, and rectification register; **transfer to tax assistant**
- 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;

#### **29.11** Work relating to the offices of Chief CIT and CIT

- i. Receipt and processing of all dak papers; **transfer to tax assistant**
- ii. Maintenance of files and their timely submission; **transfer to tax assistant**
- 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; **transfer to inspector**
- vi. Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.; **transfer to inspector**
- 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.; **transfer to tax assistant**
- 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.

#### **29.12 Work relating to computer centre**

- i. Receipt and dispatch of Dak; **transfer to tax assistant**
- ii. Data entry relating to AIS, IPAN, MMS, TAS etc. and implementation of all roles assigned to Sr. TA in departmental software; **transfer to tax assistant**
- iii. Coding of challans and their posting in TAS; **no more in existence**
- iv. Printing of PAN cards; **no more in existence**
- 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; **no more in existence**
- 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.

#### **29.13 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

#### **29.14 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.

### **30 Functions of Tax Assistant**

#### **30.1 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; **it is to be specific with independent access .**
- 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. ( **transfer to Ex. Asstt.**)
- xvii.** Any other work of official nature specifically assigned.

### **30.2** 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. withdrawal 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; **transfer to executive assistant**
- xviii. Preparation of disposition lists.
- xix. Matter relating to allotment of residential and official accommodation. **transfer to executive assistant**
- 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; **transfer to executive assistant**
- xxviii. Dealing with references relating to Conduct Rules, including immovable property returns; **transfer to executive assistant**
- 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. withdrawal 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.

### **30.3 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; **to be reviewed**

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; **no more in existence**

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; **transfer to Sr. tax assistant**

xvi. Verification of challans produced by the assessee and giving credit thereof in the relevant registers; **transfer to Sr. tax assistant**

- 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; **transfer to Sr. tax assistant**
- 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; **transfer to Sr. tax assistant**
- xxi. Calculation of tax/refund/interest due to rectification, appeal effect, revision etc.; **transfer to Sr. tax assistant**
- xxii. Preparation of refund vouchers and advice notes making caging entries; **transfer to Sr. tax assistant**
- xxiii. Ensuring that refund vouchers are issued only after adjustment of all outstanding arrears, unless otherwise directed by the Assessing Officer; **transfer to Sr. tax assistant**
- 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; **( only to assist the Inspector in recovery work)**
- 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; **( transfer to Ex. Asstt.)**
- xxx. Preparation of objection memos.

#### **30.4 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; **( no more in existence)**
- 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; (**transfer to Ex. Assistant**)
- 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.

### **30.5 Work relating to tax recovery and related functions**

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

### **30.6 Work relating to judicial and related functions**

- i. Receipt of appellate order batches/references;
- ii. Calling reports/records from the Assessing Officers; (**transfer to executive assistant**)
- 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.

**30.7 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. **transfer to executive assistant**

**30.8 Work relating to computer centre no more operational**

- 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 branch wise collection report, payment advices report;
- xi. General correspondence with AOs, ZAO, banks, and other authorities.

**30.9 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); **specific work to be assigned as per new software with independent access.**
- 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; **transfer to executive assistant**

**vi.** Maintenance of list of high demand appeals, old appeals, and set aside cases.

**30.10** 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.

**30.11** 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.

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**v.** Maintenance of all records, files, registers relating to representation.