

Audit Jurisdiction

Audit universe is divided into two parts:

Section A: Department of Revenue (subordinate office), DsGIT and DITs under CBDT

Section B: Chief Commissionerate of Income Tax (CCA) Delhi.

Beside, DT Wing of this office is also responsible for the audit of two Grants of each Finance and Appropriation Accounts respectively.

Section A: Department of Revenue (CBDT)

The Department of Revenue under Ministry of Finance works under the overall direction and control of Secretary (Revenue). The Department exercises control in respect of revenue matters relating to direct and indirect taxes of Union Govt. through two statutory boards namely, Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBEC).

CBDT provides inputs for policy and planning of direct taxes and is also responsible for administration of direct tax laws through the IT Department

The CBDT is headed by a Chairman who is an ex-officio Special Secretary to the Government of India. CBDT has six members (Income Tax; Legislation and Computerisation; Revenue; Personnel & Vigilance; Investigation and Audit & Judicial) who are ex-officio Additional Secretaries to the Government of India responsible for specified functional areas.

The CBDT has following **9** Principal Directors General of Income Tax (DsGIT), in charge of supervision, control and administration of their respective charges.

| | |
|---|---|
| 1 | Principal DGIT(Logistics) |
| 2 | Principal DGIT(Admn &TPS) |
| 3 | Principal DGIT(HRD) |
| 4 | Principal DGIT(Legal & Research) |
| 5 | Principal DGIT(System) |
| 6 | Principal DGIT(Vigilance) |
| 7 | DGIT(Risk Assessment) |
| 8 | DGIT(Intelligence & Criminal Investigation) |
| 9 | DGIT (Investigation) |

• **Summary of Units**

| | Name of the Unit | Total units |
|---------------------------|-----------------------------------|--------------------|
| Apex Entity | Department of Revenue | 1 |
| Auditable units | Directorate General of Income Tax | 9 |
| | Directorates of Income Tax | 36 |
| Implementing Units | PAO | 1 |
| | | 47 |

Section B: Delhi Jurisdiction

- **Apex Entity: Pr. Chief Commissionerate of Income Tax (CCA)** is an Apex Entity of Delhi jurisdiction. There are **10** CCsIT under him and **3** other Pr. CCsIT viz International Tax, Central and Exemption.

| | |
|---|--|
| 1 | Pr. CCIT(Cadre Controlling Authority) (CCA) The following CCsIT are covered under Pr. CCIT(CCA) <ul style="list-style-type: none"> • CCIT-1 • CCIT-2 • CCIT-3 • CCIT-4 • CCIT-5 • CCIT-6 • CCIT-7 • CCIT-8 • CCIT-9 • CCIT-TDS |
| 2 | Pr. CCIT(International Taxation) |
| 3 | Pr. CCIT(Central Circle) |
| 4 | Pr. CCIT(Exemption) |

- The above CCsIT are assisted by **32** Commissioner of Income Tax (CsIT) in respective jurisdiction, **89** Ranges headed by Additional Commissioner of Income Tax (Addl CIT), **06** Special Ranges headed by Joint Commissioner of Income Tax, **150** Circles headed by Deputy Commissioner/Assistant Commissioner of Income Tax, **335** Wards and **37** Tax recovery Officer headed by Income Tax Officer; **33** Drawing and Disbursing Officer including DDO Finance, **Zonal Accounts Officer** Delhi fall under the administrative control of Chief Controller of Accounts, Department of Revenue. In addition, there are 41 first appellate machineries comprising of Commissioner of Income Tax (Appeals) to perform the work of disposal of appeals against the order of Assessing Officers.

| | Name of the Unit | Total units |
|-----------------------|--|-------------|
| Apex Entity | Pr. Chief Commissionerate of Income Tax (CCA) Delhi | 1 |
| Auditable Unit | Sub units of CCIT | 10 |
| | Chief Commissionerate of Income Tax (CCIT)(1-9), CCIT(TDS) Pr. CCIT(Central Circle) Pr. CCIT(International Taxation) Pr. CCIT(Exemption) | 13 |
| | Commissioner of Income Tax (CIT)* | 32 |
| | Additional Commissionerate of Income Tax | 89 |
| | Corporate Special Range** | 3 |
| | Corporate Circle ** | 49 |

| | | |
|--------------------------------|---|------------|
| | Corporate Ward* | 108 |
| | Non Corporate Special Range* | 3 |
| | Non Corporate Circle* | 24 |
| | Non Corporate Ward* | 156 |
| | Mixed Circle(International, TPOs and Central Circles#, Exemption)** | 65 |
| | Exemption Wards* | 8 |
| | Salary & TDS Circles* | 12 |
| | Salary & TDS Wards* | 63 |
| | CsIT (Appeal) | 41 |
| Implementin g Units | ZAO/DDO* | 34 |
| | TRO* | 37 |
| | | 748 |

Year wise breakup of Outstanding Objections as on 31st December 2019

(A) Position of outstanding observations:

| State | No. of observations outstanding at the beginning of the quarter | Observations issued during the quarter | Settled/Dropped | No. of observations outstanding at the end of the quarter |
|--------------|--|---|------------------------|--|
| DT (Delhi) | 4568 | 311 | 291 | 4606 |

(B) Age wise pendency of outstanding observations:

| <u>Age</u> | No. of observations outstanding at the end of the quarter | <u>Percentage of total outstanding observations at the end of the quarters</u> | <u>Cleared during the quarter</u> |
|-------------------|--|---|--|
| More than 5 years | 1065 | 23 | 9 |
| 3-5 years | 829 | 18 | 58 |
| 1-3 years | 1610 | 35 | 133 |
| Less than 1 year | 1102 | 24 | 91 |
| Total | 4606 | 100.00 | 291 |