

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 25th of July, 2018

NOTIFICATION

In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Income-tax Act, 1961, the Central Government, hereby specifies Director General, Central Economic Intelligence Bureau (CEIB), Department of Revenue, Government of India for purposes of the said clause.

This notification has to be read with order under section 138(1)(a) of Income-tax Act, 1961 dated 25.07.2018 issued by the Central Board of Direct Taxes (CBDT) in file of even number, specifying income-tax authorities for furnishing specified information to the authority being notified, above.

If any information being furnished by the specified income-tax authority, as a consequence of this notification, contains a reference to information received from foreign jurisdiction(s), the confidentiality clause as per Article 26 of OECD Model Convention and Chapter 7 of Exchange of Information Manual published by FT&TR division of CBDT has to be adhered to and such information cannot be shared with other agencies till prior permission of the sharing foreign jurisdiction is received through CBDT by the CEIB.

-sd-

(Rajarajeswari R.)
Under-Secretary-(ITA.II), CBDT

(F.No. 225/245/2018-ITA.II)
Notification No. 34 /2018

To

The Manager,
Government of India Press,
Mayapuri, New Delhi

Copy forwarded to:-

- i. PPS to FM/Dir(FMO)/OSD to MoS(R)/PPS to FS/RS
- ii. PPS to Chairman, CBDT and All Members, CBDT
- iii. Director General, Central Economic Intelligence Bureau, Delhi
- iv. All Pr.CCsIT/DsGIT(Investigation)
- v. Pr.CCIT(International-tax)/CCIT(Exemptions)
- vi. DGIT(I&CI)
- vii. All CCsIT(Central)
- viii. ITCC, Central Board of Direct Taxes (4 copies)
- ix. O/o Pr. DGIT (Systems), New Delhi, for placing on the website: incometaxindia.gov.in
- x. Addl. CIT, Data base Cell for uploading on Departmental Website
- xi. Guard file

Rajarajeswari R.

(Rajarajeswari R.)
Under-Secretary-(ITA.II), CBDT

F.No. 225/245/2018/ITA.II
Government of India
Ministry of Finance
Department of Revenue (CBDT)

North Block, New Delhi, the 25th of July, 2018

Order

In exercise of powers conferred under section 138(1)(a) of Income tax Act, 1961 ('Act'), the Central Board of Direct taxes, hereby directs that income-tax authorities specified in column (3) of the Table below shall furnish the information as mentioned in the corresponding entry in column (2) to the Director General, Central Economic Intelligence Bureau, Department of Revenue, Government of India, as notified under sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act, vide Notification No. 34/2018 dated 25.07.2018.

TABLE

S.No. (1)	Information to be furnished (2)	Specified Income-tax Authority (3)
1.	Preliminary Search Report, Summary of Survey Report, Summary of Appraisal Report	DGIT(Investigation)
2.	Summary of assessment order(s) in cases searched/surveyed by DGIT(Investigation)	Pr.CCIT, DGIT(Investigation), Pr. CCIT(International-tax), CCIT(Exemption), CCIT(Central)
3.	Summary of appellate order(s) of Commissioner (Appeals) in cases searched/surveyed by DGIT(Investigation)	Pr.CCIT, DGIT(Investigation), Pr. CCIT(International-tax), CCIT(Exemption),CCIT(Central)
4.	Details of Prosecutions filed/convictions/acquittals	Pr.CCIT, DGIT(Investigation), Pr. CCIT(International-tax), CCIT(Exemption),CCIT(Central), DGIT(I&CI)

While furnishing the above mentioned details, as provided in section 138(1)(a) of the Act, the specified income-tax authority has to form an opinion that furnishing of such information is necessary for the purpose of enabling the specified authority in CEIB to perform its functions.

The protocol of furnishing information to CEIB by various specified income-tax authorities shall be dealt with by the Investigation division of CBDT.

sd/ -

(Rajarajeswari R.)
Under-Secretary-(ITA.II), CBDT

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