

Preface

1. ***Author*** has felt when he ***qualified*** as Chartered Accountant (CA) in Year 1985 that ***legal provisions' interpretations*** are ***big challenge*** for legal professionals, govts' officials and public at large ***in India and outside India***.
 2. ***Author*** has ***realized*** that ***something*** should ***be developed to resolve this challenge*** in India and outside India.
 3. ***Author*** has ***started compiling*** Frequently Asked Questions (FAQs) on many subjects where his 100% ***answers are precisely based on Yes or No i.e. white or black nothing is grey***
 4. ***Author*** has ***compiled approximately 150 +(plus) research papers / books with 25 thousand + (plus) pages*** on many prevailing subjects / acts in India and outside India.
 5. ***Author's 1st paper book*** is now ***being published*** under head FAQs on Enforcement Directorate (ED) ***where 571 FAQs are replied*** based on Yes or No i.e. white or black nothing is grey
 6. This ***book*** is also ***containing***
 - (i) Foreign Exchange Management Act (***FEMA***) 1999 and rules / regulations
 - (ii) Prevention of Money Laundering Act (***PMLA***) 2002 and rules / regulations
 - (iii) Fugitive Economic Offenders Act (***FEOA***) 2018 and rules / regulations
 7. This ***book*** is ***published with Sai Kripa and dedicated*** to my father (late) ***Mr. M.R. Agarwal***, Mother ***Mrs. R.D. Agarwal***, wife ***Mrs. Snigdha Agarwal***, daughter ***Ms. Soumya Agarwal***, daughter ***Ms. Sanya Agarwal*** and dedicated team headed by ***Rajat Kumar***
- ***I trust that you will be enriched by reading this book***

With best wishes,
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Author's Profile

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He is regularly advising on several matters to Institute of Chartered Accountant of India (ICAI) and also to Ministry of Commerce (MoC) for Foreign Trade Agreements (FTAs) and World Trade Organization (WTO) for securing India's best interests.

He is continuously advising on Foreign Investments (FIs) in India and also on Overseas Direct Investments (ODIs) outside India.

He is known for his expertise in incorporating companies in most of countries across the world.

He has written around 150 +(plus) Research papers / books containing 25 thousand +(plus) pages available "freely" on certain portals like:

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Few out of abovementioned Research papers / books are as under:

- 1. Book on Enforcement Directorate (ED) in India- (Book with 617 pages)***
- 2. Director of Revenue Intelligence (DRI) in India***
- 3. Central Bureau of Investigation (CBI) in India***
- 4. National Investigation Agency (NIA) in India***
- 5. Serious Fraud Investigation Office (SFIO) in India***
- 6. Financial Intelligence Unit (FIU-IND) in India***
- 7. Central Vigilance Commission (CVC) in India***
- 8. Narcotics Control Bureau (NCB) in India***
- 9. Research & Analysis Wing (R&AW) in India***
- 10. Economic Offence Wing (EOW) in India***
- 11. Intelligence Bureau (IB) in India***
- 12. Director General of Income Tax Criminal Investigation (DGITCI) in India***
- 13. National Company Law Tribunal (NCLT) in India***
- 14. Security Exchange Board of India (SEBI) in India***
- 15. Prevention of Corruption (PC) Act, 1988 in India***

16. *Foreign Assets Investigation Unit (FAIU) in India*
17. *Book on International Financial Services Center (IFSC) in India (Book with 290 pages)*
18. *Replacement of Indian Penal Code (IPC) Criminal Procedure (CP) & Evidence Act (EA) in India*
19. *Undisclosed Foreign Income & Asset (UFIA)-Black Money Act, 2015*
20. *Statutory provisions for General Anti Avoidance Rule (GAAR) in India*
21. *Reserve Bank of India (RBI) Act, 1934*
22. *Foreign Exchange Management Act (FEMA) 1999 in India*
23. *Benami Transactions (Prohibition) Amendment Act, 2016 in India*
24. *Advance Pricing Agreements (APAs) in India*
25. *Annual Performance Report (APR) for Investments outside India*
26. *Foreign Trade Agreements (FTAs) executed by India*
27. *Statutory Obligations for Companies Operating in India*
28. *Significant Beneficial Owners (SBO) in India*
29. *Significant Economic Presence (SEP) in India*
30. *Place of Effective Management (POEM) in India*
31. *Liberalized Remittance Scheme (LRS) for residents of India*
32. *Foreign Liability and Asset (FLA) return in India*
33. *FATCA agreement with USA*
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36. *Corporate Frauds (CFs) in India*
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43. *Foreign Branch Office (BO) + Liaison Office (LO) + Project Office (PO) under FEMA, 1999 in India*
44. *Annual Information Statement (AIS) in India*
45. *Investments by Non-Residents (NRIs) in India*
46. *Guidance for Doing Business in United States of America (USA)*
47. *Corporate Tax (CT) Law in UAE*
48. *Acquisition & Transfer for Immovable Properties by Non-Residents (NRs) in India*
49. *Foreign Company's Registration in India*
50. *Auditor Checks and Reporting for Indian Companies in India*
51. *Companies Auditor Report Order (CARO) 2020 in India*
52. *Tax Audit Report (TAR) + Accounting Standard (ASs) in India*
53. *World Trade Organisation (WTO) & Benefits for India*
54. *Deposits by Corporate in India*
55. *Expatriates + Foreign Citizens in India*
56. *Book on Foreign Investments (FIs) by Non-Residents of India (Non-RoI) (Book with 346 pages)*



175 FAQs on Reward for informing to govt. about tax evasions “etc.”

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175 FAQs on Reward for informing to govt. about tax evasions “etc.”

● Reward for informing to Income Tax Dept. (ITD) ●

Chapter - I - Preface of reward for informing to ITD

1. What are Guidelines for Grant of Rewards to Informants (GRI) “2007”?

- (i) These guidelines were issued in 2007 by Central Board of Direct Taxes (CBDT)*
- (ii) These guidelines were containing procedures to be followed by Departmental officers “only”. Hence GRI is “not” available for public circulation.*
- (iii) These guidelines were applicable when information’s were received “up to” April 22, 2018 “before” issue of Income Tax Informants Rewards Scheme (ITIRS) “2018”*

2. What is Income Tax Informants Rewards Scheme (ITIRS), 2018?

- (i) ITIRS, 2018 is issued “in supersession” of guidelines for Grant of Rewards to Informants (GRI) “2007”.*
- (ii) ITIRS, 2018 is applicable from April 23, 2018. Hence guidelines for GRI, 2007 is applicable “up to” April 22, 2018.*
- (iii) ITIRS, 2018 is available for departmental officers “and also” for public circulation “both”*

3. What are Objects for introducing ITIRS, 2018?

- (i) ITIRS, 2018 is designed to reward informants for providing “specific” information’s to ITD about “substantial” tax evasion*
- (ii) ITD is required to keep “confidentially” about informant “identity”*
- (iii) ITIRS, 2018 is “suppressing” guidelines GRI issued in 2007 for “similar” subject.*

4. What are Scopes for ITIRS, 2018?

- *ITIRS, 2018 is applicable for information's about "substantial" tax evasions under "certain" acts like:*
 - (i) *Income Tax Act (ITA) 1961.*
 - (ii) *Black Money (Undisclosed Foreign Income & Assets) and Imposition of Tax Act, 2015, applicable for asset "and also" income "both" located outside India.*
 - (iii) *ITIRS, 2018 is applicable for information's received from April 23, 2018*

5. Whether ITIRS, 2018 is applicable for recovery of irrecoverable taxes?

- *No*
 - (i) *ITIRS, 2018 is "not" applicable for recovery of irrecoverable taxes*
 - (ii) *"Separate" guidelines are applicable for recovery of irrecoverable taxes vide letter F. No. 385/2112015 - IT (B) dated August 26, 2015 by CBDT*

6. What are Special features of ITIRS, 2018?

- (i) *ITIRS, 2018 is introduced for regulating grant "and also" reward's payment to informant "both"*
- (ii) *Informant is eligible maximum INR 500 lac for giving "specific" information about evasion of tax on income and asset located outside India under BMA, 2015*

7. What is Informant code?

- (i) *Informant is required to furnish "specific" information for "substantial" tax evasion in Annexure - A*
- (ii) *ITD is required to allot informant code*

8. When Informant is "not" eligible for reward?

- (i) *Informant is "not" eligible for reward when he is "not" categorized as informant beside provided "some" information in "any" other manner "not" in Annexure-A.*
- (ii) *Informant is "not" eligible for reward when he is "not" categorized as informant beside provided information's in "certain" other manners "not" in Annexure-A like:*

- (a) Through letter
- (b) Through e - mail
- (c) Through CD
- (d) Through WhatsApp
- (e) Through SMS
- (f) Through phone
- (g) Through posting in social networking site
- (h) Through publishing letter in newspaper
- (i) Through other media "if any"

9. What is Secrecy of informant's identity?

- (i) Secrecy of informant's identity and information including "all" related documents /annexures "and also" reward paid "both" are "not" to disclose by ITD to "any" person/authority "except" when expressly required under "any" law for time being in force / by order of "any" court of law.
- (ii) "All" documents/annexures about informant's identity and information are to be kept confidential "and also" to be dealt with accordingly "both".
- (iii) Informant shall be identified with "informant code" once code is allotted by ITD

10. What are Guidelines for information by "Indian" informant?

- (i) Indian informant is required to contact DGIT (Inv.) / PDIT (Inv.) / JDIT(Inv.) for providing "specific" information about evasion of income "and also" asset "both"
- (ii) DGIT (Inv.) / PDIT (Inv.) / JDIT(Inv.) is required to inform informant for appearing before JDIT (Inv.) for furnishing information in Annexure - A
- (iii) Indian informant is permitted for providing "specific" information in Annexure - A when JDIT (Inv.) has approved that information is prima facie actionable
- (iv) Indian informant is permitted for contacting PDIT (Inv.) when he is having "any" difficulty thereafter PDIT (Inv.) is required to take decision to allow informant

for providing information accordingly JDIT (Inv.) will allot informant code under ITIRS, 2018

- (v) *ITD is required to inform informant for contacting DGIT (Inv.) / PDIT (Inv.) / JDIT (Inv.) when informant has given information to ITD "other than" DGIT (Inv.) / PDIT (Inv.) / JDIT (Inv.) thereafter informant is required to follow the procedure mentioned in preceding paragraph under (i) to (iv) for providing "specific" information about evasion of income "and also" asset "both"*

11. What are Guidelines for information by "Foreign" informant?

- *Foreign informant is required to contact Member (Inv.) CBDT, North Block, New Delhi - 110001 in person / by post / by email i.e. member.inv@incometax.gov.in and CC to citinv-cbdt@nic.in for providing "specific" information about "foreign" income "and also" asset "both" owning by resident of India*

12. What are Guidelines for information by "Multiple" informants?

- (i) *Multiple informants are permitted for providing "specific" information about evasion of income "and also" asset "both" in Annexure - A duly signed by multiple informants*
- (ii) *ITD is required to allot "separate" informant code to "all" informants*
- (iii) *ITD is required to pay reward "equally" to "all" informants "except" specified otherwise at time of providing information in Annexure - A*

13. What are Guidelines for information by "Multiple group" informant?

- (i) *Multiple group informants are permitted for providing "specific" information about evasion of income "and also" asset "both" in Annexure - A duly signed by Multiple group informants*
- (ii) *ITD is required to allot "separate" informant code to multiple group informants*
- (iii) *ITD is required to pay reward "equally" to multiple group informants "except" specified otherwise at time of providing information in Annexure - A*

14. What are Informant's duties?

- Informant is required to provide assistance if needed by JDIT (Inv.) / by "other" investigating officer as authorized by JDIT (Inv.)

15. What are Offices of JDIT (Inv.) in different cities?

- Presently JDIT (Inv.) are posted in different cities, their contact details are available in Annexure – B

- (i) Ahmedabad
- (ii) Vadodara
- (iii) Surat
- (iv) Rajkot
- (v) Bengaluru
- (vi) Mangaluru
- (vii) Hubballi
- (viii) Panaji
- (ix) Bhopal
- (x) Indore
- (xi) Jabalpur
- (xii) Raipur
- (xiii) Chandigarh
- (xiv) Mohali
- (xv) Faridabad
- (xvi) Gurgaon
- (xvii) Ludhiana
- (xviii) Jalandhar
- (xix) Chennai
- (xx) Madurai
- (xxi) Coimbatore
- (xxii) Hyderabad
- (xxiii) Vizag
- (xxiv) Vijayawada

- (xxv) *Bhubaneswar*
- (xxvi) *Jaipur*
- (xxvii) *Jodhpur*
- (xxviii) *Udaipur*
- (xxix) *Kochi*
- (xxx) *Thiruvananthapuram*
- (xxxi) *Kolkata*
- (xxxii) *Guwahati*
- (xxxiii) *Lucknow*
- (xxxiv) *Kanpur*
- (xxxv) *Agra*
- (xxxvi) *Varanasi*
- (xxxvii) *Meerut*
- (xxxviii) *Ghaziabad*
- (xxxix) *Dehradun*
- (xl) *Mumbai*
- (xli) *Delhi*
- (xlii) *Patna*
- (xliii) *Pune*
- (xliv) *Thane*
- (xlv) *Nagpur*
- (xlvi) *Kolhapur*

16. *Whether informant is liable for prosecution?*

- (i) *Yes*
- (ii) *Informant is liable for prosecution against providing false information / evidence / statement*

Chapter - II - Reward amount, basis and determination's stages

● Interim Reward ●

17. What is Interim reward @ 3% / INR 50 lac on "Foreign" income and asset?

- ITD is required to pay maximum interim reward @ 3% or 50 lac whichever is lower on "additional" income tax levied for providing "specific" information about undisclosed "foreign" income "and also" asset "both" under Black Money (Undisclosed Foreign Income and Assets) Act, 2015

18. What is Interim reward @ 1% / INR 10 lac on "Indian" income and asset?

- ITD is required to pay maximum interim reward @ 1% or 10 lac whichever is lower on "additional" income tax levied for providing "specific" information about undisclosed "Indian" income "and also" asset "both" under ITA, 1961

19. What is Interim reward @ 1% / INR 15 lac on "unaccounted" cash?

- ITD is required to pay maximum interim reward @ 1% or 15 lac whichever is lower on "additional" income tax levied for providing "specific" information about undisclosed "Indian" income "and also" asset "both" under ITA, 1961 when ITD has seized "cash" minimum 100 lac during search and seizure made under section 132 of ITA, 1961

20. What is Timeline for payment of interim reward?

- (i) ITD is required to pay within maximum 4 months from completion of relevant assessment year under section 10 (3) / (4) of Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 when information's are received about "foreign" income "and also" asset "both"
- (ii) ITD is required to pay within maximum 4 months from forwarding of final investigation report by Investigation Directorate to Assessing Officer (AO) under section ITA, 1961

● **Final Reward** ●

21. What is Final reward @ 10% / INR 500 lac on “Foreign” income and asset?

- (i) ITD is required to pay maximum final reward @ 10% or INR 500 lac whichever is lower on “additional” income tax levied for providing “specific” information about undisclosed “foreign” income “and also” asset “both” under Black Money (Undisclosed Foreign Income and Assets) Act, 2015
- (ii) ITD is required to withhold “final” reward till assessment is become final on the issues relevant for determination of reward by appeals, revision, rectification “and also” etc. “both”

22. What is Maximum limit for final reward under ITA, 1961 and BMA, 2018?

- (i) (a) ITD is required to pay maximum final reward INR 500 lac for providing “specific” information about undisclosed “foreign” income “and also” asset “together” under Black Money (Undisclosed Foreign Income and Assets) Act, 2015 through ITIRS, 2018
- (b) ITD is required to pay maximum final reward INR 500 lac for providing “specific” information about benami properties based on “substantially same” facts and informant is eligible for receiving reward under Benami Transactions Informants Reward Scheme, 2018 “and also” Income Tax Informants Reward Scheme (ITIRS) 2018, “both” through ITIRS, 2018
- (ii) Hence ITD is required to pay maximum interim and final reward INR 500 lac under Benami Transactions Informants Reward Scheme, 2018 “and also” Income Tax Informants Reward Scheme (ITIRS) 2018, “together” through ITIRS, 2018

23. What is Final reward @ 5% / INR 50 lac on “Indian” income and asset?

- ITD is required to pay maximum final reward @ 5% or INR 50 lac whichever is lower on “additional” income tax levied for providing “specific” information about undisclosed “Indian” income “and also” asset “both” under Income Tax Act (ITA) 1961 through ITIRS, 2018

24. What is Maximum limit for final reward under ITA, 1961?

- (i) (a) ITD is required to pay maximum final reward INR 100 lac for providing “specific” information about undisclosed “Indian” income “and also” asset “both” under Income Tax Act (ITA) 1961 through ITIRS, 2018
- (b) ITD is required to pay maximum final reward INR 100 lac for providing “specific” information about benami properties based on “substantially” same” facts and informant is eligible for receiving reward under Benami Transactions Informants Reward Scheme, 2018 “and also” Income Tax Informants Reward Scheme (ITIRS) 2018, “both” through ITIRS, 2018
- (ii) Hence ITD is required to pay maximum final reward INR 100 lac under Benami Transactions Informants Reward Scheme, 2018 “and also” Income Tax Informants Reward Scheme (ITIRS) 2018, “both” through ITIRS, 2018

● **Stages of determination of final reward** ●

25. What are Stages of determination of final reward?

- (i) (a) ITD is required to determine “final” reward for providing “specific” information about “foreign” income “and also” asset “both” under BMA, 2015
- (b) ITD is required to determine “final” reward for providing “specific” information about “Indian” income “and also” asset “both” under ITA, 1961
- (ii) ITD is required to determine “final” reward for providing “specific” information about “Indian” and “Foreign” income “and also” asset “both” “after” realization of “additional” taxes “directly” attributable to information given by informant

26. What is Appeal / revision etc. for determining “additional” taxes?

- ITD is required to ensure that relevant assessments / appeals have attained finality like:
 - (i) When appeal / further appeal / revision / rectification / etc. is “not” pending
 - Or
 - (ii) When 12 month’s period is expired from statutory time limit for filing appeal / further appeal / revision / rectification / etc. whichever is later

27. What is ITSC for determining “additional” taxes?

- ITD is required to ensure that relevant cases by Income Tax Settlement Commission (ITSC) under section 245(4) of ITA, 1961 have attained finality like:
 - (i) When litigation / rectification / etc. is “not” pending
 - Or
 - (ii) When 12 month’s period is expired from statutory time limit for filing litigation / rectification / etc. whichever is later

28. What is Payment of Final reward under litigation?

- (i) ITD is required to pay “final” reward beside relevant cases are under litigation for “certain” issues when informant has requested for granting “final” reward based on “undisputed” additional taxes realized

- (ii) *ITD is required to obtain “unconditional” written undertaking that informant will have no further claim for reward in relevant group “and also” to sign undertaking in presence of JDIT (Inv.) “both”*
- (iii) *ITD is required to deduct “interim” reward from “final” reward’s payment when ITD has already paid “interim” reward.*

29. What is Timeline for disbursing “final” reward?

- *ITD is required to pay “final” reward within 6 months from date of fulfillment of 100% conditions prescribed in ITIRS, 2018.*

30. What are Modalities for disbursing “final” reward to “foreign” informant?

- *ITD is required to pay “final” reward to his bank account in India / “outside India” in equivalent to USD at prevailing exchange rate at time of actual reward’s payment “after” deducting commission / charges for payment in USD through regular “banking” channel in accordance with RBI’s guidelines*

Chapter - III – Competent Authority for granting interim and final rewards

● Interim and final reward ●

31. What is Competent Authority for granting “interim” reward?

- (i) ITD is required to form committee consisting 3 authorities like:
 - (a) DGIT (Inv.)
 - (b) PDIT (Inv.)
 - (c) JDIT (Inv.)
- (ii) JDIT (Inv.) shall act as secretary of committee
- (iii) PDIT (Inv.) is permitted to issue sanction order for “interim” reward.

32. What is Competent Authority for granting “final” reward?

- (i) ITD is required to form committee consisting 4 authorities like:
 - (a) DGIT (Inv.)
 - (b) PDIT (Inv.)
 - (c) PCIT
 - (d) JDIT (Inv.)
- (ii) JDIT (Inv.) shall act as secretary of committee
- (iii) PDIT (Inv.) is permitted to issue sanction order for “final” reward.

33. What is Role of member (Inv.) CBDT?

- Member (Inv.) CBDT is permitted to guide for deciding composition of committee when DGIT (Inv.) has referred to him

34. What are Important factors for determining interim/final reward?

- (i) ITD is required to ensure that informant has fulfilled conditions prescribed for granting interim / final reward under ITIRS, 2018 like:
- (ii) Informant has provided “specific” information
- (iii) Informant has provided “supporting” documents

- (iv) Informant has provided "assistance" for investigating evasion of income "and also" asset "both"
- (v) Informant has waited for realizing "additional" taxes on evasion of income "and also" asset "both"
- (vi) Informant has bear risk and expenses "both" incurred for securing "and also" furnishing information "both"

● **Circumstances when informant is “not” eligible for reward** ●

35. What are Circumstances when informant is “not” eligible for reward?

- Informant is “not” eligible for reward in “certain” circumstances like:
 - (i) When information is “not” provided in accordance with ITIRS, 2018
 - (ii) When terms and conditions of ITIRS, 2018 are “not” fulfilled
 - (iii) When information given is “not” substantial tax evasion
 - (iv) When information given is “not” specific
 - (v) When information given is “already” available with ITD
 - (vi) When information is “not” received directly from informant “but” received through “any” other organization “other than” ITD
 - (vii) When additional tax on evasion of income “and also” asset “both” is “not” directly attributable to information given
 - (viii) When ITD has evidence that informant has “already” given information to “any” other entity / agency / media
 - (ix) When ITD has incidental / collateral benefit in “any” other case based on information given

36. What is Information when informant is “not” eligible for reward?

- (i) When informant has provided information for modus operandi “without” specific information about taxpayer’s assets generated / transactions entered “and also” etc. “both”.
- (ii) Informant is “not” eligible for reward beside ITD has detected evasion of income “and also” asset “both” during search and seizure based on “without” specific information provided by him.

37. Who is other person when informant is “not” eligible for reward?

- (i) When informant has provided “specific” information for bogus expenses / purchase / modus operandi / income / asset “and also” etc. “both” about “1 specific” person

where ITD has “also” detected bogus expenses / purchase / modus operandi / income / asset “and also” etc. “both” about “1 additional” person

- (ii) Informant is “not” eligible for reward on bogus expenses / purchase / modus operandi / income / asset “and also” etc. “both” about “1 additional” person beside “specific” information provided for “1 specific” person

38. What is Attributable information when informant is “not” eligible for reward?

- (i) When informant has provided “specific” information “and also” additional tax levied and realized “but” additional tax is “not” directly attributable to the information provided by him.
- (ii) Hence informant is “not” eligible for reward on “additional” tax levied and realized when “additional” tax is “not” directly attributable to the information provided by him.

39. What is Evasion of income when informant is “not” eligible for reward?

- (i) When informant has provided “specific” information about evasion of asset where ITD has “not” recovered “same” asset “but” recovered “another” asset beside he has explained modus operandi.
- (ii) Hence informant is “not” eligible for reward on undisclosed “another” asset where ITD has “not” recovered “same” asset beside he has explained modus operandi

40. What is Uninformed income when informant is “not” eligible for reward?

- (i) When informant has provided “specific” information about evasion of income “and also” asset “both” but ITD has detected “additional” income / asset which was “not” specifically informed by him
- (ii) Hence informant is “not” eligible for reward on undisclosed “additional” income / asset where ITD has detected “additional” income / asset

Chapter - IV – Miscellaneous matters for dealing with informants

41. When Informant is “not” eligible for reward?

- (i) PDIT (Inv.) is permitted to declare “non eligible” informant based on the report forwarded by JDIT (Inv.) that “previously” informant has furnished “false” information “and also” his conduct is “not” proper “both”
- (ii) Hence JDIT (Inv.) is permitted to ignore information furnished by the informant

42. What are ITD’s rights and duties for “non” disclosure of information?

- (i) ITD is “not” permitted to provide feedback “and also” update about information received / “subsequent” actions taken
- (ii) ITD is “not” permitted to disclose information about “specific” taxpayers
- (iii) ITD is required to disclose information about “specific” taxpayers under “certain” acts like:
 - (a) Under section 138 of ITA, 1961
 - (b) Under section 84 of BMA, 2015 read with section 138 of ITA, 1961
- (iv) DGIT (Inv.) is required to provide information under Section 24 of Right to Information (RTI) Act, 2005 read with Second Schedule thereof

43. What is Grievance redressal?

- PDIT (Inv.) is permitted to take necessary steps for redressing the grievance “expeditiously” when informant has contracted the PDIT (Inv.) about his grievance.

44. What are Prohibitions for grating reward to govt. servants?

- Govt. is “not” permitted for giving reward to govt. servant under ITIRS, 2018 for providing “specific” information about evasion of income “and also” asset “both” who has obtained information during “normal” duties as a govt. servant.

45. Who are Govt. servants?

- Govt. servant is to include “certain” employees like:
 - (i) Central govt.’s employees
 - (ii) State govt.’s employees
 - (iii) Union Territory (UT) govt.’s employees
 - (iv) Nationalized bank’s employees
 - (v) Local authority’s employees
 - (vi) Public Sector Undertaking (PSU) employees
 - (vii) Corporation’s employees
 - (viii) Body of Corporate, setup by Central govt. / State govt. / UT govt.’s employees
 - (ix) Body of Establishment, setup by Central govt. / State govt. / UT govt.’s employees

46. What is Award?

- (i) Reward is treated “ex-gratia” payment under ITIRS, 2018
- (ii) ITD is having “absolute” discretion for granting award
- (iii) ITD’s decision is final and “not” subject to “any” litigation / appeal / adjudication “and also” arbitration “both”

47. What is Informant’s right to file review petition?

- Informant is permitted to file a review petition before DGIT (Inv.) within 1 month from date of receipt of decision when he is alleging grave injustice in ITD’s decision for final reward due to “not” obeying requirements as prescribed under ITIRS, 2018 / due to “incorrect” information

48. What are Contains in informant’s review petition?

- Informant is required to bring basis for alleging grave injustice “and also” to provide “specific” reference of the provision under ITIRS, 2018 “both” which are “not” followed by reward committee

49. What are DGIT (Inv.) duties for review petition?

- (i) DGIT (Inv.) is required to place review petition before review committee when he is satisfied with contents of review petition. Review committee is required to consist "certain" authorities like:
 - (a) Principal CCIT of region where reward committee is located
 - (b) CCIT nominated by Principal CCIT
 - (c) DGIT (Inv.) who has placed review petition
- (ii) Principal CCIT is permitted to nominate CIT in review committee when CCIT is not existed in region
- (iii) Review committee is required to examine grievances
- (iv) Review committee is required to take "necessary" action "and also" to communicate decision to informant "both" within 3 months from date of receipt of review petition

50. Whether Reward is assignment?

- (i) Reward is "not" recognized as assignment by ITD
- (ii) Reward under ITIRS, 2018 is treated ex-gratia payment
- (iii) Reward can't be assigned to anyone by informant

51. Who are Legal heirs / nominees?

- (i) ITD is permitted for granting award to legal heirs / nominees when informant is passed away.
- (ii) Informant is required to mention legal heirs / nominees' name at time of furnishing information in Annexure-A.
- (iii) Informant is permitted to specify legal heirs / nominees' shares at time of furnishing information in Annexure-A.
- (iv) ITD is required to make payment to legal heirs/ nominees "without" any differentiation as would have applied to informant who is "not" passed away.

- (v) *ITD is required to distribute “equally” between multiple legal heirs / nominees when there are “multiple” legal heirs / nominees*

52. What are Additional taxes?

- (i) *“Additional” tax is to include income tax and surcharge under ITA, 1961 “and also” BMA, 2015 “both” as directly attributable to information given by informant*
- (ii) *“Additional” tax is “not” to include interest, cess, penalty and “any” other levy / fee imposed / imposable under ITA, 1961 “and also” BMA, 2015 “both” as directly attributable to information given by informant*

53. What are Additional taxes realizable?

- *“Additional” tax realizable is to include income tax and surcharge under ITA, 1961 “and also” BMA, 2015 “both” as directly attributable to information given by informant out of “total additional” income detected in accordance to Appraisal Report / final survey report / other final investigation report by DGIT (Inv.) “over and above” income disclosed in the return “if any” filed by taxpayer*

54. What is Competent authority for “interim” reward?

- *Competent authority to grant interim reward to include a committee consisting of concerned DGIT (Inv), PDIT (Inv) “and also” JDIT (Inv) “all 3”*

55. What is Competent authority “final” reward?

- *Competent authority to grant final reward to include a committee consisting of concerned DGIT (Inv), PDIT (Inv), PCIT “and also” JDIT (Inv) “all 4”.*

56. What is foreign person?

- *Foreign person is to include an individual/group of individual “residents” outside India.*

57. What is Group of cases?

- *Group of cases to include cases when information is given by informant is linked substantially with “each other” for information given and/or investigation conducted*

58. What is Information?

- Information is to include material in “any” form for detecting undisclosed income “and also” undisclosed asset “both” under ITA, 1961 “and/or” BMA, 2015 as provided in person / by email / by letter in accordance with ITIRS, 2018 like:
 - (i) Records
 - (ii) Documents
 - (iii) E - mails
 - (iv) Data held in electronic form
 - (v) Data held in Photographs

59. What is “Not” information?

- Information is “not” to include when given in “any” other manner like:
 - (i) WhatsApp
 - (ii) SMS
 - (iii) Phone
 - (iv) Post on social networking site
 - (v) Publishing letter in newspaper
 - (vi) “Any” other media

60. What is Reward in installments?

- ITD is permitted to pay reward in installments when informant has furnished information in Annexure-A therefore reward shall be computed based on “additional” tax realized / realizable against “directly” attributable to the information provided in Annexure-A

61. What is Investigation by DGIT (Inv.)?

- Investigation conducted by DGIT (inv.) is to include “certain” exercises like:
 - (i) Search and seizure under section 132 of ITA, 1961
 - (ii) Survey under section 133A of ITA, 1961
 - (iii) Enquiry under section 131 of ITA, 1961
 - (iv) Enquiry under section 133(6) of ITA, 1961

62. What is ITSC?

- *ITSC's meaning is Income Tax Settlement Commission*

63. Who is JDIT(Inv.)?

- *JDIT (Inv.) meaning is Joint Director of Income Tax (Inv.)*

64. Who is ADIT(Inv.)?

- *ADIT (Inv.) meaning is Additional Director of Income Tax (Inv.)*

65. What is PCIT?

- *PCIT's meaning is Principal Commissioner of Income Tax*

66. What is CIT?

- *CIT's meaning is Commissioner of Income Tax*

67. Who is PDIT(Inv.)?

- *PDIT (Inv.) meaning is Principal Director of Income Tax (Inv.)*

68. Who is DIT(Inv.)?

- *DIT (Inv.) meaning is Director of income tax (Inv.)*

69. What is Substantial tax evasion under "8" inv. directorates?

- *Substantial tax evasion is to include evasion of taxes minimum INR 500 lac (5 crore) when undisclosed income detected by "8" investigation directorates like:*
 - (i) *Investigation directorate at Mumbai*
 - (ii) *Investigation directorate at Delhi*
 - (iii) *Investigation directorate at Kolkata*
 - (iv) *Investigation directorate at Chennai*
 - (v) *Investigation directorate at Hyderabad*
 - (vi) *Investigation directorate at Ahmedabad*
 - (vii) *Investigation directorate at Pune*
 - (viii) *Investigation directorate at Bangalore*

70. What is Substantial tax evasion under “multiple” inv. directorates?

- Substantial tax evasion is to include evasion of taxes minimum INR 500 lac (5 crore) in “aggregate” when undisclosed income detected by “multiple” investigation directorates

71. What is Substantial tax evasion under “other than 8” inv. directorates?

- Substantial tax evasion is to include evasion of taxes minimum INR 100 lac (1 crore) when undisclosed income detected by “other than 8” investigation directorates

72. What is Undisclosed income detected by Inv. Directorate?

- Undisclosed Income detected by Investigation Directorate is to include income and asset detected based on “credible evidence” gathered during investigation conducted by DGIT (Inv.) which may lead to “sustainable additions” in incomes “and also” disallowances of expenses “both” were having good prospect of recovery of taxes / filing of prosecution complaints under ITA, 1961 “and/or” BMA, 2015 as reported by investigating officer “along with” supporting evidence in “certain” reports like:

- (i) Appraisal reports for search cases
- (ii) Final survey reports for survey cases
- (iii) Final investigation reports for “any” other nature of investigation

73. What are Information’s heads in Annexure-A?

- (i) Informant’s full name
- (ii) Informant’s father name
- (iii) Informant’s date of birth
- (iv) Informant’s permanent address
- (v) Informant’s current address
- (vi) Informant’s contact details
- (vii) Informant’s Aadhar Number / Passport number
- (viii) Tax evader’s name/names of person/persons/group
- (ix) Tax evader’s address/addresses of person/persons/ group

- (x) Tax evader's "specific" information*
- (xi) Tax evader's "specific" documents / records*
- (xii) Tax evader's source of information*
- (xiii) Tax evader's list of documents*
- (xiv) Informant is related to tax evader?*
- (xv) Informant's brief summary on evasion of tax*
- (xvi) Informant's code "if already allotted"*
- (xvii) Informant's choice for mode of reward's payment*
- (xviii) Informant's bank account number for reward's payment*
- (xix) Informant's specification for reward's payment to "multiple informants"*

Chapter - V - List of officers and addresses for informing evasion

74. What is Address of DGIT - Diu and Gujarat?

*Director General of Income Tax (DGIT) Investigation
Aayakar Bhawan, Ashram Road, Ahmedabad - 380009, Gujarat*

75. What is Address of PDIT - Diu and Gujarat?

*Principal Director of Income Tax (PDIT) Investigation
Aayakar Bhawan, Ashram Road, Ahmedabad - 380009, Gujarat*

76. What are areas covered under Diu and Gujarat?

- (i) Diu - Union territory
- (ii) Kachchh - Gujarat state
- (iii) Dwarka - Gujarat state
- (iv) Porbandar - Gujarat state
- (v) Jamnagar - Gujarat state
- (vi) Morvi - Gujarat state
- (vii) Surendra Nagar - Gujarat state
- (viii) Botad - Gujarat state
- (ix) Bhavnagar - Gujarat state
- (x) Amreli - Gujarat state
- (xi) Junagadh - Gujarat state
- (xii) Gir Somnath - Gujarat state
- (xiii) Rajkot - Gujarat state
- (xiv) Ahmedabad - Gujarat state
- (xv) Gandhinagar - Gujarat state
- (xvi) Patan - Gujarat state
- (xvii) Mahesana - Gujarat state
- (xviii) Banaskantha - Gujarat state
- (xix) Sabarkantha - Gujarat state
- (xx) Aravali - Gujarat state

77. What is Address of DGIT - Daman, Dadra & Nagar Haveli and Gujarat?

*Director General of Income Tax (DGIT) Investigation
Aayakar Bhawan, Ashram Road, Ahmedabad - 380009, Gujarat*

78. What is Address of PDIT - Daman, Dadra & Nagar Haveli and Gujarat?

*Principal Director of Income Tax (PDIT) Investigation
Aayakar Bhawan, Majura Gate, Opposite New Civil Hospital, Surat - 395002, Gujarat*

79. What are areas covered under Daman, Dadra & Nagar Haveli and Gujarat?

- (i) Diu - Union territory
- (ii) Dadra & Nagar Haveli - Union territory
- (iii) Kheda - Gujarat state
- (iv) Nadiad - Gujarat state
- (v) Anand - Gujarat state
- (vi) Mahisagar - Gujarat state
- (vii) Panchmahal - Gujarat state
- (viii) Dahod - Gujarat state
- (ix) Vadodara - Gujarat state
- (x) Chhota Udaipur - Gujarat state
- (xi) Narmada - Gujarat state
- (xii) Surat - Gujarat state
- (xiii) Tapi - Gujarat state
- (xiv) Dang - Gujarat state
- (xv) Navsari - Gujarat state
- (xvi) Valsad - Gujarat state
- (xvii) Bharuch - Gujarat state

80. What is Address of DGIT - Karnataka?

*Director General of Income Tax (DGIT) Investigation
Central Revenue Building, Queen's Road, Bengaluru - 560001*

81. What is Address of PDIT - Karnataka?

*Principal Director of Income Tax (PDIT) Investigation
Central Revenue Building, Queen's Road, Bengaluru - 560001*

82. What are areas covered under Karnataka?

- (i) Bengaluru Urban - Karnataka territory
- (ii) Bengaluru Rural - Karnataka State
- (iii) Kolar - Karnataka State
- (iv) Chickballapur - Karnataka State
- (v) Ramanagaram - Karnataka State
- (vi) Tumkur - Karnataka State
- (vii) Dakshin Kannada - Karnataka State
- (viii) Udupi - Karnataka State
- (ix) Uttara Kannada - Karnataka State
- (x) Shimoga - Karnataka State
- (xi) Mysore - Karnataka State
- (xii) Mandya - Karnataka State
- (xiii) Chamarajanagara - Karnataka State
- (xiv) Hassan - Karnataka State

83. What is Address of DGIT - Goa and Karnataka?

Director General of Income Tax (DGIT) Investigation
Central Revenue Building, Queen's Road, Bengaluru - 560001

84. What is Address of PDIT - Goa and Karnataka?

Principal Director of Income Tax (PDIT) Investigation
Tristar Building, Behind bus stand, EDC Complex, Patto Plaza, Panaji, Goa - 403001

85. What are areas covered under Goa and Karnataka?

- (i) Goa
- (ii) Belgaum - Karnataka State
- (iii) Bagalkot - Karnataka State
- (iv) Bijapur - Karnataka State
- (v) Dharwad - Karnataka State
- (vi) Haveri - Karnataka State
- (vii) Davangere - Karnataka State

- (viii) *Gadag - Karnataka State*
- (ix) *Gulbarga - Karnataka State*
- (x) *Bidar - Karnataka State*
- (xi) *Raichur - Karnataka State*
- (xii) *Yadgir - Karnataka State*
- (xiii) *Bellary - Karnataka State*
- (xiv) *Chitradurga - Karnataka State*
- (xv) *Koppal - Karnataka State*

86. What is Address of DGIT - Madhya Pradesh?

*Director General of Income Tax (DGIT) Investigation
Aaykar Bhawan, 48 Arera Hills, Bhopal - 462011, Madhya Pradesh*

87. What is Address of PDIT - Madhya Pradesh?

*Principal Director of Income Tax (PDIT) Investigation
Bhopal, Aaykar Bhawan, 48 Arera Hills, Bhopal - 462011, Madhya Pradesh*

88. What is Address of DGIT - Chattisgarh?

*Director General of Income Tax (DGIT) Investigation
Aaykar Bhawan, 48 Arera Hills, Bhopal - 462011, Madhya Pradesh*

89. What is Address of PDIT - Chattisgarh?

*Principal Director of Income Tax (PDIT) Investigation
Central Revenue Building, Near Civil Lines, Raipur - 492001*

90. What is Address of DGIT - Himachal Pradesh, Haryana and Chandigarh?

*Director General of Income Tax (DGIT) Investigation
C. R. Building, 1st floor, Sec - 17E, Chandigarh - 160017*

91. What is Address of PDIT - Himachal Pradesh, Haryana and Chandigarh?

*Principal Director of Income Tax (PDIT) Investigation
C. R. Building, 1st floor, Sec - 17E, Chandigarh - 160017*

92. What is Address of DGIT - Punjab and J&K?

*Director General of Income Tax (DGIT) Investigation
C. R. Building, 1st floor, Sec - 17E, Chandigarh - 160017*

93. What is Address of PDIT - Punjab and J&K?

*Principal Director of Income Tax (PDIT) Investigation
SCO - I - 6, 3rd Floor, Opp. BVM School, Kitchlu Nagar market, Ludhiana, Punjab*

94. What is Address of DGIT - Tamil Nadu?

*Director General of Income Tax (DGIT) Investigation
New Income Tax Building, No.46 (Old No.108), Mahatama Gandhi Road, Chennai - 600 034*

95. What is Address of PDIT - Tamil Nadu?

*Principal Director of Income Tax (PDIT) Investigation
New Income Tax Building, No.46 (Old No.108), Mahatama Gandhi Road, Chennai - 600 034*

96. What is Address of DGIT - Delhi?

*Director General of Income Tax (DGIT) Investigation
"C" Block, Dr. Shyama Prasad Mukherjee Civic Centre, Minto Road, New Delhi - 110002*

97. What is Address of PDIT (1) - Delhi?

*Principal Director of Income Tax (PDIT - 1) Investigation
"C" Block, Dr. Shyama Prasad Mukherjee Civic Centre, Minto Road, New Delhi - 110002*

98. What is Address of PDIT (2) - Delhi?

*Principal Director of Income Tax (PDIT - 2) Investigation
"C" Block, Dr. Shyama Prasad Mukherjee Civic Centre, Minto Road, New Delhi - 110002*

99. What is Address of DGIT - Andhra Pradesh, Telangana and Yanam - Puducherry

*Director General of Income Tax (DGIT) Investigation
Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad - 500004*

100. What is Address of PDIT - Andhra Pradesh, Telangana and Yanam - Puducherry

*Principal Director of Income Tax (PDIT) Investigation
Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad - 500004*

101. What is Address of DGIT - Odisha?

Director General of Income Tax (DGIT) Investigation
Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad - 500004

102. What is Address of PDIT - Odisha?

Principal Director of Income Tax (PDIT) Investigation
Aayakar Bhawan Annexe, Satsang Vihar, Bhubaneswar - 751001, Odisha

103. What is Address of DGIT - Rajasthan?

Director General of Income Tax (DGIT) Investigation
Central Revenue Building, B.D. Road, Statue Circle, Jaipur - 302005, Rajasthan

104. What is Address of PDIT - Rajasthan?

Principal Director of Income Tax (PDIT) Investigation
Central Revenue Building, B.D. Road, Statue Circle, Jaipur - 302005, Rajasthan

105. What is Address of DGIT - Kerala, Lakshadweep and Mahe - Puducherry?

Director General of Income Tax (DGIT) Investigation
4th Floor, Aarya Bhangi Pinnacle, Elamkulam, SA Road, Kochi - 682 020, Kerala

106. What is Address of PDIT - Kerala, Lakshadweep and Mahe - Puducherry?

Principal Director of Income Tax (PDIT) Investigation
4th Floor, Aarya Bhangi Pinnacle, Elamkulam, SA Road, Kochi - 682 020, Kerala

107. What is Address of DGIT - West Bengal, Sikkim and Andaman and Nicobar Islands?

Director General of Income Tax (DGIT) Investigation
Aayakar Bhawan, Annexe Building, P - 13, Chowringhee Square, 3rd Floor, Kolkata - 700069

108. What is Address of PDIT - West Bengal, Sikkim and Andaman and Nicobar Islands?

Principal Director of Income Tax (PDIT) Investigation
Aayakar Bhawan, Annexe Building, P - 13, Chowringhee Square, 3rd Floor, Kolkata - 700069

109. What is Address of DGIT for Assam, Arunachal Pradesh, Meghalaya Manipur etc.?

Director General of Income Tax (DGIT) Investigation
Aayakar Bhawan, Annexe Building, P - 13, Chowringhee Square, 3rd Floor, Kolkata - 700069

110. What is Address of PDIT for Assam, Arunachal Pradesh, Meghalaya Manipur etc.?

Principal Director of Income Tax (PDIT) Investigation
Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati - 781005, Assam

111. What is Address of DGIT - Uttar Pradesh and Uttarakhand states?

Director General of Income Tax (DGIT) Investigation
Aayakar Bhawan Annexe, 5 - Ashok Marg, Lucknow - 226001, U. P.

112. What is Address of PDIT - Uttar Pradesh and Uttarakhand states?

Principal Director of Income Tax (PDIT) Investigation
Aayakar Bhawan Annexe, 5 - Ashok Marg, Lucknow - 226001, U. P.

113. What are areas covered under Uttar Pradesh and Uttarakhand states?

- (i) Lucknow - Uttar Pradesh state
- (ii) Barabanki - Uttar Pradesh state
- (iii) Basti - Uttar Pradesh state
- (iv) Faizabad - Uttar Pradesh state
- (v) Gonda - Uttar Pradesh state
- (vi) Hardoi - Uttar Pradesh state
- (vii) Jaunpur - Uttar Pradesh state
- (viii) Pratapgarh - Uttar Pradesh state
- (ix) Rae Bareilly - Uttar Pradesh state
- (x) Chhatrapati Shahuji Maharaj Nagar (Amethi) - Uttar Pradesh state
- (xi) Sultanpur - Uttar Pradesh state
- (xii) Sitapur - Uttar Pradesh state
- (xiii) Unnao - Uttar Pradesh state
- (xiv) LakhimpurKheri - Uttar Pradesh state
- (xv) Bareilly - Uttar Pradesh state
- (xvi) Pilibhit - Uttar Pradesh state
- (xvii) Balrampur - Uttar Pradesh state
- (xviii) Bahraich - Uttar Pradesh state
- (xix) Ambedkar Nagar - Uttar Pradesh state
- (xx) Pithoragarh - Uttarakhand state
- (xxi) Udham Singh Nagar - Uttarakhand state

- (xxiii) Bageshwar - Uttarakhand state
- (xxiv) Nainital - Uttarakhand state
- (xxv) Almora - Uttarakhand state
- (xxvi) Champawat - Uttarakhand state
- (xxvii) Shahjahanpur - Uttar Pradesh state
- (xxviii) Allahabad - Uttar Pradesh state
- (xxix) Azamgarh - Uttar Pradesh state
- (xxx) Chandauli - Uttar Pradesh state
- (xxxi) Deoria - Uttar Pradesh state
- (xxxii) Fatehpur - Uttar Pradesh state
- (xxxiii) Ghazipur - Uttar Pradesh state
- (xxxiiii) Gorakhpur - Uttar Pradesh state
- (xxxiv) Kaushambi - Uttar Pradesh state
- (xxxv) Kushinagar - Uttar Pradesh state
- (xxxvi) Maharajganj - Uttar Pradesh state
- (xxxvii) Mau - Uttar Pradesh state
- (xxxviii) Mirzapur - Uttar Pradesh state
- (xxxix) SantRavidas Nagar - Uttar Pradesh state
- (xl) Sonbhadra - Uttar Pradesh state
- (xli) Varanasi - Uttar Pradesh state
- (xlii) Ballia - Uttar Pradesh state
- (xliii) Moradabad - Uttar Pradesh state
- (xliv) Bijnor - Uttar Pradesh state
- (xlv) Jyotiba Phule Nagar i.e., Amroha - Uttar Pradesh state
- (xlvi) Rampur - Uttar Pradesh state
- (xlvii) Badaun - Uttar Pradesh state
- (xlviii) Sant Kabir Nagar - Uttar Pradesh state
- (xlix) Siddhartha Nagar - Uttar Pradesh state
- (l) Srawasti - Uttarakhand state
- (li) Sambhal - Uttar Pradesh state

114. What is Address of DGIT - Uttar Pradesh and Uttarakhand states?

Director General of Income Tax (DGIT) Investigation
Aayakar Bhawan Annexe, 5 - Ashok Marg, Lucknow - 226001, U. P.

115. What is Address of PDIT - Uttar Pradesh and Uttarakhand states?

*Principal Director of Income Tax (PDIT) Investigation
Aayakar Bhawan Annexe, 5 - Ashok Marg, Lucknow - 226001, U. P.*

116. What are areas covered under Uttar Pradesh and Uttarakhand states?

- (i) Banda - Uttar Pradesh state*
- (ii) Chitrakut - Uttar Pradesh state*
- (iii) Jalaun - Uttar Pradesh state*
- (iv) Ramabai Nagar (Kanpur Dehat) - Uttar Pradesh state*
- (v) Mohoba - Uttar Pradesh state*
- (vi) Kannauj - Uttar Pradesh state*
- (vii) Meerut - Uttar Pradesh state*
- (viii) Baghpat - Uttar Pradesh state*
- (ix) Ghaziabad - Uttar Pradesh state*
- (x) Muzaffarnagar - Uttar Pradesh state*
- (xi) Hapur - Uttar Pradesh state*
- (xii) Agra - Uttar Pradesh state*
- (xiii) Etah - Uttar Pradesh state*
- (xiv) Aligarh - Uttar Pradesh state*
- (xv) Auraiya - Uttar Pradesh state*
- (xvi) Hathras - Uttar Pradesh state*
- (xvii) Etawah - Uttar Pradesh state*
- (xviii) Farrukhabad - Uttar Pradesh state*
- (xix) Jhansi - Uttar Pradesh state*
- (xx) Lalitpur - Uttar Pradesh state*
- (xxi) Mathura - Uttar Pradesh state*
- (xxii) Firozabad - Uttar Pradesh state*
- (xxiii) Mainpuri - Uttar Pradesh state*
- (xxiv) Kanshiram Nagar - Uttar Pradesh state*
- (xxv) Gautam Buddha Nagar - Uttar Pradesh state*

- (xxvi) Bulandshahr - Uttar Pradesh state
- (xxvii) Chamoli - Uttarakhand state
- (xxviii) Dehradun - Uttarakhand state
- (xxix) Haridwar - Uttarakhand state
- (xxx) Pauri - Uttarakhand state
- (xxxi) Rudra prayag - Uttarakhand state
- (xxxii) Saharanpur - Uttar Pradesh state
- (xxxiii) Tehri Garhwal - Uttarakhand state
- (xxxiv) Uttarkashi - Uttarakhand state
- (xxxv) Kanpur - Uttar Pradesh state
- (xxxvi) Shamli - Uttar Pradesh state

117. What is Address of DGIT - Greater Mumbai and Navi Mumbai?

Director General of Income Tax (DGIT) Investigation
3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038

118. What is Address of PDIT - Greater Mumbai and Navi Mumbai?

Principal Director of Income Tax (PDIT) Investigation
3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038

119. What is Address of PDIT-2 - Greater Mumbai and Navi Mumbai?

Principal Director of Income Tax (PDIT-2) Investigation
2, 3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038

120. What is Address of DGIT - Bihar and Jharkhand?

Director General of Income Tax (DGIT) Investigation
Central Revenue Building, 3rd Floor, Birchand Patel Path, Patna-800001, Bihar

121. What is Address of PDIT - Bihar and Jharkhand?

Principal Director of Income Tax (PDIT) Investigation
Central Revenue Building, 3rd Floor, Birchand Patel Path, Patna-800001, Bihar

122. What is Address of DGIT - Maharashtra?

Director General of Income Tax (DGIT) Investigation
Aayakar Sadan, 8th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411 037, Maharashtra

123. What is Address of DIT - Maharashtra?

Director of Income Tax (DIT) Investigation
Sadan, 7th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411 037, Maharashtra

124. What are areas covered under Maharashtra?

- (i) Pune - Maharashtra state
- (ii) Satara - Maharashtra state
- (iii) Sangli - Maharashtra state
- (iv) Solapur - Maharashtra state
- (v) Sindhudurg - Maharashtra state
- (vi) Palghar - Maharashtra state
- (vii) Thane - Maharashtra state
- (viii) Raigarh - Maharashtra state
- (ix) Ratnagiri - Maharashtra state
- (x) Ahmadnagar - Maharashtra state
- (xi) Kolhapur - Maharashtra state

125. What is Address of DGIT - Maharashtra?

Director General of Income Tax (DGIT) Investigation
Aayakar Sadan, 8th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411 037, Maharashtra

126. What is Address of DIT - Maharashtra?

Director of Income Tax (DIT) Investigation
Saraf Chamber Sadar Mount Road, Nagpur- 440001, Maharashtra

127. What are areas covered under Maharashtra?

- (i) Gadchiroli - Maharashtra state
- (ii) Gondia - Maharashtra state
- (iii) Bhandara - Maharashtra state
- (iv) Nagpur - Maharashtra state
- (v) Chandrapur - Maharashtra state
- (vi) Amravati - Maharashtra state
- (vii) Wardha - Maharashtra state

- (viii) *Yavatmal - Maharashtra state*
- (ix) *Washim - Maharashtra state*
- (x) *Akola - Maharashtra state*
- (xi) *Buldhana - Maharashtra state*
- (xii) *Hingoli - Maharashtra state*
- (xiii) *Nanded - Maharashtra state*
- (xiv) *Parbhani - Maharashtra state*
- (xv) *Jalna - Maharashtra state*
- (xvi) *Aurangabad - Maharashtra state*
- (xvii) *Jalgaon - Maharashtra state*
- (xviii) *Dhule - Maharashtra state*
- (xix) *Nandurbar - Maharashtra state*
- (xx) *Nasik - Maharashtra state*
- (xxi) *Beed - Maharashtra state*
- (xxii) *Latur - Maharashtra state*
- (xxiii) *Osmanabad - Maharashtra state*

● **Reward for informing to Narcotic Control Bureau (NCB)** ●

Chapter - VI - Preface of reward for informing to NCB

128. What are Guidelines for rewards to govt. officers / informers / others?

- (i) Govt. has issued "new" guidelines for granting rewards to govt. officers / informers "and also" other persons "both" against seizures of Narcotics drugs, Psychotropic substances etc.
- (ii) This guideline is known as "The guidelines for grant of rewards to be paid to the officers, informers and other persons, 2017"
- (iii) This guideline is issued on Oct 10, 2017 for regulating grant and payment of reward to govt. officers / informers "and also" to other persons "both".

129. What is Award's limit for govt. officers?

- (i) Govt. officers are permitted to receive maximum INR 20 lac during "entire" career "and also" INR 0.50 lac at "single" time "both".
- (ii) Govt. officers are permitted to receive maximum INR 2 lac by Apex Central Rewards Committee (ACRC) in "exceptional" cases at "single" time
- (iii) Govt. officers are permitted to receive maximum 50% of total "admissible" award at "pre-trial" stage when "test" report from chemical lab is turns positive.
- (iv) NCB, Ministry of Home Affairs (MHA) is co-ordinating to process the reward proposals for other central "and also" state agencies "both" working in field of drug interdiction.

130. What are Objects for reward guidelines, 2017?

- (i) For preventing reward's grant as "routine" matter
- (ii) For prescribing criteria for granting reward

- (iii) For encouraging govt. officials for developing information, effecting seizures “and also” post seizures investigations “both”
- (iv) For discouraging reward's grant in “normal” duties.

131. Who are Eligible informers?

- “All” informers whose information's are leading to seizures of “certain” items like:
 - (i) Narcotic Drugs
 - (ii) Psychotropic substances
 - (iii) Controlled substances
 - (iv) Forfeiture of illegally acquired property under chapter VA of NDPS Act, 1985
 - (v) Contravention of rules made thereunder

132. Who are Eligible govt. officers?

- (i) “All” officers are eligible when posted in Central / State / UTs govt. “and also” empowered under NDPS Act, 1985 “both” for seizing, successful investigating / prosecuting and for conducting “post” investigation against contravention of provisions of NDPS Act, 1985
- (ii) “All” officers are eligible when posted in “other” Central / State / UTs govt. “and also” assisting for detecting contravention of provisions of NDPS Act, 1985, Rules / order made thereunder “both”

133. What are Reward's rates for seizing drugs?

| Sl. No. | Commodity's name | Maximum reward per Kg. in INR | Prescribed Purity |
|---------|-----------------------------|-------------------------------|--------------------------------|
| (i) | Opium | 6,000 | Standard Opium |
| (ii) | Morphine base and its Salts | 20,000 | Minimum 90% anhydrous morphine |
| (iii) | Heroin and its salts | 1,20,000 | Minimum 90% diacetyl morphine |

| | | | |
|--------|---|--------------------------|--|
| (iv) | Cocaine and its salts | 2,40,000 | Minimum 90% anhydrous cocaine |
| (v) | Hashish | 2,000 | Minimum 4% THC |
| (vi) | Hashish Oil | 10,000 | Minimum 20% THC |
| (vii) | Ganja | 600 | Commercially acceptable as Ganja |
| (viii) | Mandrax Tablets | 2000 | Methaqualone's presence |
| (ix) | Amphetamine, its salts and preparations thereof | 20,000 | Minimum 100% pure ATS with pro rata reduction for reduced purity |
| (x) | Methamphetamine, its salt and preparation thereof | 20,000 | Minimum 100% pure ATS with pro rata reduction for reduced purity |
| (xi) | Ecstasy/3,4- Methylene dioxy-methamphetamine (MDMA) | 15,000 per 1,000 tablets | MDMA's presence |
| (xii) | Lysergic acid diethylamide (LSD) | 30 per Blot | LSD's presence |
| (xiii) | Destruction of Illicit Opium Poppy Crop | 10,000 per hectare | --- |
| (xiv) | Destruction of Illicit Cannabis Crop | 10,000 per hectare | --- |
| (xv) | Poppy Straw | 240 | Minimum 20% present street price |

● Explanations ●

- Maximum reward under SI.No xiii and xiv will be computed for "entire team" not for individual officer
- Maximum reward will be reduced on pro-rate basis when purity is lower than the prescribed

134. What are Reward's rates for seizing controlled drugs?

| Sl. No. | Commodity's name | Maximum reward in INR | Prescribed Purity |
|---------|--|-----------------------|-------------------|
| (i) | Ephedrine, its salts and preparations thereof | 280 Per Kg | 100% |
| (ii) | Pseudo-ephedrine, its salts and preparations thereof | 480 per Kg | 100% |

| | | | |
|--------|--|-------------------------|------|
| (iii) | Acetic Anhydride | 10 per liter | 100% |
| (iv) | Ketamine, its salts and preparations thereof | 700 per Kg | 100% |
| (v) | Anthranilic Acid | 45 Per Kg | 100% |
| (vi) | N-acetyl Anthranilic acid | 80 Per Kg | 100% |
| (vii) | Diazepam and its preparations | 0.53 per tablet of 5mg | 100% |
| (viii) | Alprazolam and its preparations | 0.20 per tablet of 5mg | 100% |
| (ix) | Lorazepam and its preparations | 0.296 per tablet of 5mg | 100% |
| (x) | Alprax and its preparations | 0.52 per tablet of 5mg | 100% |
| (xi) | Buprenorphine/ Tidigesic and its preparations | 25,000 per Kg | 100% |
| (xii) | Dextropropoxyphene, its salts and preparations thereof | 2,880 per Kg | 100% |
| (xiii) | Twin and its preparations | 1.044 per vial of 30mg | 100% |

● *Reward for informing to Custom and Excise depts.* ●

Chapter - VII - Preface of reward for informing to Custom and Excise depts.

135. What are Reward's guidelines?

- *These guidelines are applicable vide notification no. F.No. R-13011/6/2001-Cus (AS) dated April 16, 2004 for granting rewards to informers "and also" Govt. servants "both" for services made and/or infringements / evasion of duty/tax etc. detected under "certain" acts like:*
 - (i) *Customs Act, 1952*
 - (ii) *Central Excise Act, 1944*
 - (iii) *Narcotic Drugs and psychotropic Substances (NDPS) Act, 1985*
 - (iv) *Finance Act, 1994 for service Tax*

136. What is Monetary limit for single govt. officer?

- (i) *Govt. officers are permitted to receive maximum INR 15 lac during "entire" career "and also" INR 1 lac at "single" time "both".*
- (ii) *Moreover govt. officers are permitted to receive maximum INR 2 lac at "single" time by board "after" reward section's recommendations "and also" proposals are to be sent to MHA, through DGRI / DGCEI "both" in "exceptional" cases*

137. Who is Sanctioning authority for award to informers?

- *Govt. is empowered for sanctioning award within "certain" limits like:*

| SI.No | Monetary Limit | Reward Sanctioning Authority |
|-------|----------------|---|
| (i) | Maximum 5 lac | Jurisdictional Head of Department, i.e. Commissioner of Customs (CC) "and/or" Central Excise /Addl. Director General, DRI/Addl. Director General, DGCEI |

| | | |
|-------|--|---|
| (ii) | Maximum 10 lac | <p>Combination of Committee for sanctioning reward:</p> <p>(i) Jurisdictional CC “and/or” Central Excise/ ADG, DRI/ADG, DGCEI</p> <p>(ii) Jurisdictional Addl. Commissioner/Director of Senior most Jt. Commissioner/Director of Commissionerate / DRI/DGCEI</p> <p>(iii) Officer of equivalent rank, outside Commissionerate/ Directorate i.e. Addl. / Jt. CC & Central Excise of another local Commissionerate/Nearest Jt. Director (DRI) / Jt. Director (CEI) / Jt. Director (DOL) nominated by Jurisdictional Commissioner/ ADG, DRI, ADG, CEI.</p> |
| (iii) | Maximum 20 lac | <p>Combination of Committee for sanctioning reward:</p> <p>(i) Jurisdictional Chief Commissioner/DGRI/DCCEI</p> <p>(ii) Jurisdictional CC “and/or” Central Excise/ADG, DRI/ADG, DGCEL</p> <p>(iii) Commissioner (Logistics) / “any” other Commissioner rank officer, nominated by the Chief Commissioner/DGRI/DGCEI.</p> |
| (iv) | Above 20 lacs for “other than” Service Tax Cases | <p>Combination of Committee for sanctioning reward:</p> <p>(i) Jurisdictional Chief Commissioner</p> <p>(ii) Director General (Revenue Intelligence)</p> <p>(iii) Director General (CEI)</p> |
| (v) | Above 20 lacs for Service Tax cases | <p>Combination of Committee for sanctioning reward:</p> <p>(i) Jurisdictional Chief Commissioner</p> <p>(ii) Director General (Service Tax)</p> <p>(iii) Director General (CEI)</p> |

138. Who is Sanctioning authority for award govt. servants?

- Govt. is empowered for sanctioning award within "certain" limits like:

| Sl.No | Monetary Limit | Reward Sanctioning Authority |
|-------|----------------------|--|
| (i) | Maximum 5 thousand | Jurisdictional Addl. Commissioner/Jt. Commissioner of Customs (CC) & Central Excise/Addl./Joint director of DRI/CEI |
| (ii) | Maximum 10 thousand | Jurisdictional Head of the Department i.e. CC "and/or" Central Excise/ADG, DRI/ADG, CEI. |
| (iii) | Maximum 50 thousand | Combination of Committee for sanctioning reward: (i) Jurisdictional CC "and/or" Central Excise /Addl. Director General (DRI)/Addl. Director General (CEI). (ii) Jurisdictional Addl./Joint CC & Central Excise/Addl./Jt. Director (DRI)/Addl./Jt. Director (CEI) (iii) An outside Addl./Jt. Commissioner /Addl./Jt. Director (DRI)/Addl./Jt. Director (CEI), nominated by Jurisdictional Commissioner in consultation with concerned Commissioner/DG/ADG. |
| (iv) | Maximum 100 thousand | Combination of Committee for sanctioning reward: (i) Jurisdictional Chief Commissioner/DGRI/DGCEI, (ii) Jurisdictional CC "and/or" Central Excise/ADG, DRI/ADG, CEI (iii) Commissioner (Logistics) / "any" other CC/ Central Excise, nominated by the Chief Commissioner/ DGRI/DGCEI. |

Chapter - VIII - Guidelines on award to informers and officers

139. What are Guidelines on award?

- (i) Existing policy, procedure and guidelines for granting reward to informers "and also" govt. servants "both" are issued vide MHA's letter F.No. 13011/3/85- Ad.V dated March 30th, 1985
- (ii) Existing policy procedure and guidelines are applicable for seizures made/ infringement / duty's evasion "etc." detected by field formations under administrative control of Central Board of Excise & Customs (CBEC) "after" comprehensive review by govt. based on recommendations made by working group set up for reviewing the Reward Schemes in Department of Revenue "and also" various suggestions received from the field formations "both".
- (iii) Existing policy procedure and guidelines are "without any" fundamental changes through various recommendations and changing scenario of smuggling "and also" commercial frauds "both" have been considered necessary.
- (iv) Hence decided to lay down "certain" revised consolidated guidelines for granting reward to informers "and also" Govt. servants "both".
- (v) "All" previous guidelines issued on this subject are deemed to be modified "and also" revised to the extent indicated in succeeding paras "both".
- (vi) Existing policy procedure and guidelines as contained in previous orders/ instructions issued by MHA will remain unchanged when "not" inconsistent with present/revised guidelines

140. What is Guidelines' scope?

- (i) These guidelines are applicable for granting rewards to informers "and also" Govt. servants "both" for cases of seizures made "and/or" infringements/evasion of duty "etc." detected under "certain" Acts like:

- (a) Customs Act, 1962
 - (b) Central Excise Act, 1944
 - (c) Narcotic Drugs & Psychotropic Substances (NDPS) Act, 1985.
- (ii) These guidelines are “also” applicable for granting rewards for cases of detection of Drawback frauds / abuses of duty exemption schemes i.e. DEEC, DEPB, EPCG “etc.” unearthed based on “specific” information.

141. Who are Eligible ‘A’ group officers?

- Generally, ‘A’ group officers i.e. Dy. Commissioner of Custom & Central Excise are eligible for receiving reward based on contribution made by them as a team and in their individual capacity for collecting intelligence, surveillance, effecting of seizure/detection of duty evasion “and also” post-seizure investigation “both”.

142. Who are “non” eligible ‘A’ group officers?

- Generally, ‘Above A’ group officers i.e. “above” Dy. Commissioner of Custom & Central Excise are “not” eligible for receiving reward based on value of seized goods / amount of duty evaded and “etc.”

143. Who are Eligible ‘above A’ group officers?

- Exceptionally, ‘Above A’ group officers i.e. “above” Dy. Commissioner of Custom & Central Excise are eligible for receiving reward based on “good” services rendered by them “and also” proposal is forwarded by jurisdictional Chief Commissioners of Customs and Central Excise to MHA through DGRI / DGCEI.

144. Who are Eligible officers in govt. depts. / agencies?

- Generally, ‘A’ group officers i.e. “equivalent to” Dy. Commissioner of Custom & Central Excise are eligible for receiving reward based on seizures of contraband goods effected by them under Customs Act, 1962.

145. What is Eligible category “other” depts. / agencies officers?

- Govt. servants “in other” depts. / Agencies to include “certain” employees like:

- (i) Police officers
- (ii) Border Security Force (BSF) officers
- (iii) Coast guard officers
- (iv) "Etc." officers

146. What are Eligibility criteria for govt. servants?

- (i) Now needed better appreciation of work by govt. officers those are engaged in investigation work.
- (ii) Govt. officers are required at par with govt. officers those are involved in collection of intelligence "and also" search/seizure operations "both"
- (iii) Now-a-days economic crimes are shifting from outright smuggling to commercial frauds
- (iv) Now govt. officers are required to perform in-depth investigation "and also" collection of evidence for establishing various law's infringements "both".

147. What are Eligibility criteria for COFEPOSA "etc." employees?

- Govt. officers are working in "post-investigation" work through "certain" offices like:
 - (i) Working for adjudication
 - (ii) Working for Conservation of Foreign Exchange and Prevention of Smuggling Activities Act (COFEPOSA) 1974
 - (iii) Working for legal cell of Commissionerate/Custom House
 - (iv) Working for prosecution cell of Commissionerate/Custom House

148. What is Monetary limit for COFEPOSA "etc." employees?

- Lum-sum maximum reward is INR 5000 in "each case" when evidences are existed for demonstrating "extra" hard work, exceptional zeal enthusiasm / initiative displayed by officers for assisting in speedy "and also" effective finalization of adjudication, COFEPOSA, Legal / prosecution proceedings which are ending in favorable decisions "both" like:

- (i) *Seized goods' confiscation*
- (ii) *Penalties' imposition*
- (iii) *Duties demand's confirmation*
- (iv) *Detention/convictions*
- (v) *Etc.*

149. Who are Eligible Govt. servants working in audit / special audit?

- *Lum-sum maximum reward is INR 5000 in "each case" when evidences are existed for demonstrating "outstanding" contribution in detecting "major" cases of evasion of central excise duty.*

150. Who are Eligible Govt. servants working in CDR in CEGAT?

- (i) *Departmental Representatives and "other officers/staff" working in office of Chief Departmental Representative (CDR) CEGAT are "also" eligible for receiving award*
- (ii) *Officers/staffs are required to demonstrate that opposite party was represented by a senior advocate / eminent lawyer "and also" Govt. would have lost the case "both".*
- (iii) *Officers/staffs are required to demonstrate that they have made pain-staking efforts "and also" effective pleading by them "both".*

Chapter - IX – Quantum and Ceiling of Rewards

151. What is 20% reward for contraband goods seized / duty evaded?

- Informers “and also” Govt. servants “both” are eligible for maximum reward 20% against “net” sale-proceeds of “contraband” goods seized “and/or” amount of duty evaded

152. What is 20% reward for fine and penalty levied / imposed?

- Informers “and also” Govt. servants “both” are eligible for maximum reward 20% against amount of fine and penalty levied/imposed “and also” recovered “both”.

153. What is 20% reward for gold, silver, opium and narcotic drugs “etc.” seized?

- Informers “and also” Govt. servants “both” are eligible for maximum reward 20% against gold, silver, opium and other narcotic drugs “etc.” seized under provisions of Customs Act, 1962/Narcotic Drugs and Psychotropic Substances (NDPS) Act, 1985 based on “specific rates” indicated in Annexure.

154. What is periodical review for 20% reward?

- Maximum reward 20% is to be “periodical” reviewed in accordance with price fluctuations of items through sending “periodical” intimations to DGRI/ DGNCB who will send “suitable” recommendations to MHA for appropriate revision

155. What is 20% reward for duty draw back frauds / abuse of duty exemption?

- Informers “and also” Govt. servants “both” are eligible for maximum reward 20% against recovery of drawback claimed fraudulently “and/or” recovery of duties evaded under DEEC/DEPB/EPCG schemes and amount of fine/penalty levied/imposed “and also” recovered “both”

156. What is 10% reward to govt. servants for good seized / duty evaded “etc.”?

- “Ordinarily” govt. servants are eligible for maximum reward 10% on “certain” goods seized/duty “etc.” recovered like:

- (i) Maximum 10% against "net" sale proceeds of "contraband" goods seized
- (ii) Maximum 10% against duty evaded
- (iii) Maximum 10% against fraudulently claim duty draw back recovered
- (iv) Maximum 10% against fine / penalty levied / imposed "and also" recovered "both"

157. What is 20% reward to govt. servants for good seized / duty evaded "etc."?

- "Ordinarily" govt. servants are eligible for maximum reward 10% on "certain" goods seized/duty etc. recovered "and also" seizure of Gold, Silver, Opium & Narcotic drugs, etc. "both"

But

Govt. servants are eligible for maximum reward 20% when they have exposed themselves to a great personal hazard / displayed exemplary courage, commendable initiative / resourcefulness of extraordinary nature "or" when their personal efforts are "mainly" responsible for detection of seizure/evasion of duty.

158. What is 10 lac reward to govt. servant for good seized / duty evaded "etc."?

- "Ordinarily" govt. servants are eligible for maximum reward 10 lac during his "entire" career "and also" 1 lac at "single" time "both"

159. What is 1 lac reward to govt. servant for good seized / duty evaded "etc."?

- "Ordinarily" govt. servants are eligible for maximum reward 1 lac at "single" time

But

- "Exceptionally" govt. servant is eligible for maximum reward "exceeding" 1 lac at "single" time by board "after" reward section's recommendations "and also" proposals are to be sent to MHA, through DGRI / DGCEI "both"

Chapter - X – Miscellaneous

160. What is Competent Authority's role for routine matter?

- (i) Competent authority is required to ensure that reward should be purely "ex-gratia" payment "and also" to be based on ITIRS, 2018 guidelines "both"
- (ii) Competent authority is required to ensure that reward can't be claimed by "anyone" as a matter of right.
- (iii) Competent authority is required to ensure that reward is "not" granted as routine matter
- (iv) Competent authority is required to keep in mind specificity and accuracy of information, risk and trouble undertaken, extent "and also" nature of help rendered by informer "both"
- (v) Competent authority is required to assess difficulties faced for securing information when vigilance of staff led to seizure, special initiative, efforts "and also" ingenuity displayed etc. "both".
- (vi) Competent authority is required to assess "special" initiative efforts and ingenuity displayed, etc. besides seizure of "contraband" goods, owners/organizers / financiers / racketeers "and also" carriers "both"
- (vii) Competent authority is required to assess that reward should "not" be sanctioned for routine "and also" normal nature of work "both".

161. What is 50% advance / interim reward?

- Govt. is empowered to pay 50% advance / interim reward to informers "and also" govt. servants "both" against total "admissible" reward "immediately" on seizure of "certain" category of goods like:
 - (i) Gold / silver bullion
 - (ii) Arms and ammunition
 - (iii) Explosives
 - (iv) Opium
 - (v) Other narcotic drugs

162. What is 25% advance / interim reward?

- Govt. is empowered to pay 25% advance / interim reward to informers “and also” govt. servants “both” against total “admissible” reward “immediately” on seizure of “certain” category of goods like:
 - (i) Outright smuggling
 - (ii) Seizures of contraband goods
 - (iii) Seizures of foreign currency

163. What is 0% or 25% advance / interim reward?

- (i) Govt. is empowered to pay 0% advance / interim reward to informers “and also” govt. servants “both” against total “admissible” reward “immediately” on “certain” category like:
 - (a) Customs appraising’ cases
 - (b) Town-seizures’ Cases
 - (c) Central Excise duty evasion’ cases
- (ii) However, govt. is empowered to pay 25% advance / interim reward to informers “and also” govt. servants “both” in abovementioned cases as referred under para i(a) to i(c) when parties / persons involved have “voluntarily” paid amount of duty evaded during course of investigation “and also” admitting their liability “both”

164. What are Exceptional cases for advance / interim reward?

- Head of department is permitted to sanction “suitable” advance / interim reward on spot based on “judgement” against value of seizures effected / magnitude of evasion of duty/infringement detected “and also” special efforts / ingenuity displayed by officers “both”

165. What is Payment of final reward?

- (i) Govt. is empowered to make 100% payment against final reward “after” adjusting advance / interim reward to informers “and also” govt. servants “both”
- (ii) Govt. is empowered to pay 100% final reward “after” conclusion of adjudication/ appeal/revision proceedings.

- (iii) *Final reward will be determined against “net” sale proceeds of goods seized/ confiscated “and/or” amount of “additional” duty / fraudulently claimed Drawback recovered and penalty / fine recovered “and also” total reward admissible “both”*
- (iv) *Payments of final reward to govt. servants are subject to instructions “separately” given*

166. What is Final reward?

- *Advance / interim reward and final reward are permitted maximum 20% against “net” sale proceeds “and also” amount of “additional” duty / fine /penalty recovered / amount of drawback “fraudulently” claimed is recovered “both”.*

167. What is Review of final rewards sanctioned?

- (i) *“Generally,” final reward sanctioned by sanctioning authority / committee shall “not” be reviewed / re-opened.*
- (ii) (a) *“Exceptionally” final reward sanctioned by sanctioning authority / committee shall be reviewed / re-opened when DGRI / DGCEI/ Chief Commissioner is satisfied that review of final reward is “absolutely” necessary for redressing “any” grave injustice to Informer/Govt. servant “and also” made “specific” Board’s recommendation “both”.*
- (b) *Govt. is empowered to review final reward sanctioned based on “specific” Board’s recommendations.*

168. What is Mechanism for monitoring limit INR 10 lac to Govt. servants?

- (i) *“All” rewards sanctioned to govt. servant should be entered in his service book “before” disbursing to him for monitoring maximum INR 10 lac as permitted during “entire” career*
- (ii) *Detailed instructions as issued vide Ministry’s letter F.No. 394/46/95-Cus(AS) dated September 18, 1998 are to be obeyed strictly*

169. What is Mechanism for monitoring fixing of price of goods seized?

- Head of departments are required to take “special” care to ensure that value of goods as fixed at time of seizure is fully realistic “and also” representing correct value of goods seized “both”

170. What is Mechanism for monitoring rotation of officers?

- (i) Head of departments are required to periodically “rotate” duties of officers to provide chance to “all” officers to be posted “rotationally” at airports, DRI, DGCEI and Headquarters of Preventive of Commissionerate /Custom House
- (ii) Head of departments are required “not” to allow officers to continue with “same” posting “more than” the prescribed tenure in accordance with Board’s instructions
- (iii) Head of departments are required to ensure that “all” officers are “periodically” posted at anti-smuggling dept. “and also” anti-evasion dept. “both”.

171. What is Undertaking by informer?

- (i) Informer is required to furnish undertaking when furnishing “any” information / document that he / she is aware about extend of reward as depend on precision of information furnished by him / her
- (ii) Informer is required to read provisions of section 20 of Bharatiya Nyaya Sanhita (BNS) 2023 / Indian Penal Code (IPC) 1860 when information furnished by him/her is found to be false, he/she would be liable to prosecution
- (iii) Informer is required to accept that Govt. is under “no” obligation to enter into “any” correspondence for details of seizures made “etc.”
- (iv) Informer is required to accept that payment of reward is ex-gratia “and also” having “absolute” discretion of competent authority
- (v) Informer is required to accept that govt. is under “no” obligation for granting / sanctioning maximum admissible reward @ 20% against “net” sale proceeds of seized / confiscated goods “and / or” amount of “additional” duty / penalty / redemption fine recovered “and also” amount of reward to be sanctioned “both”

172. What are Penalties?

| Sl. No. | Commodity's name | Illicit Prices in INR | Maximum reward 20% per kg. in INR | Prescribed purity |
|----------------|-----------------------------|------------------------------|--|-----------------------------------|
| (i) | Gold | - | 500000 | Minimum 999.5 mille |
| (ii) | Silver | - | 1000 | Minimum 99% |
| (iii) | Opium | 1100 to 2000 | 220 | Standard opium |
| (iv) | Morphine base and its salts | 40000 to 50000 | 8000 | Minimum 90% of anhydrous morphine |
| (v) | Heroin and its salts | 100000 to 300000 | 20000 | Minimum 90% diacetyl morphine |
| (vi) | Cocaine and its salts | 200000 to 60,000 | 40000 | Minimum 90% of anhydrous cocaine |
| (vii) | Hashish | 2000 to 3500 | 400 | With THC content of Minimum 4% |
| (viii) | Hashish oil | 10000 to 17500 | 2000 | With THC content of Minimum 20% |
| (ix) | Ganja | 400 to 500 | 80 | Commercially acceptable as Ganja |
| (x) | Mandrax Tablets | - | 500 | Presence of Methaqualone |

173. Income Tax Informants Rewards Scheme, 2018?

F. No. 292/62/2012-IT (Inv.III)/26
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

A. R. A. Centre (Ground Floor),
E-2; Jhandewalan Extension, New Delhi – 110055
Dated, 23.4.2018

To
All Principal Chief Commissioners of Income Tax (CCA)
All Directors General of Income Tax (Investigation)

Sir/Madam,

Sub: Income Tax Informants Rewards Scheme, 2018
Ref: Board's letter F. No. 292/2/1998-IT (Inv. III) dated 29.11.2007

The undersigned is directed to say that the reward scheme for informants, named 'Guidelines for grant of rewards to Informants, 2007', as was issued in 2007 vide Board's letter referred above, has been revised and "Income Tax Informants Rewards Scheme, 2018" has been issued in supersession of it with effect from date of issue. Further, guidelines containing procedure to be followed by Departmental officers for implementation of the Reward Scheme is issued separately. While the "Income Tax Informants Rewards Scheme, 2018" is for public circulation, the "Guidelines for Departmental officers" is for departmental use. Copy of the revised reward scheme is enclosed herewith.

Encl: As above

Yours faithfully,

(Syamal Datta)

Director
Investigation – III, CBDT
Tele-Fax: 011-23547587
Email: syamal.datta@nic.in

Copy to:-

1. The PS to the Finance Minister/ OSD to the Finance Minister
2. The PS to the MoS (Finance)(Revenue)
3. The PS to the Finance Secretary
4. The Chairman, CBDT
5. All Members, CBDT
6. All Principal Directors General of Income Tax
7. All Chief Commissioners of Income Tax/ Directors General of Income Tax
8. All officers of the rank of Deputy Secretary and above in CBDT
9. The CIT (Media & Technical Policy), CBDT.
10. The ADG (Systems) – 4 for uploading in www.incometaxindia.gov.in
- ✓ 11. Additional DIT, Database cell, for uploading in www.irsofficersonline.gov.in

Income Tax Informants Reward Scheme, 2018

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INCOME TAX INFORMANTS REWARD SCHEME, 2018**Ready Reckoner to the Scheme**

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INCOME TAX INFORMANTS REWARD SCHEME, 2018

1. Introduction: In supersession of the 'Guidelines for grant of rewards to Informants, 2007' and other existing guidelines on the subject, the following new reward scheme is hereby introduced for regulating grant and payment of reward to a person who is an informant under this scheme. A person can get **reward up to Rs. Five crore** by giving specific information about evasion of Income tax on income and assets in India and abroad. Identity of the informant shall be kept confidential.

1.1. Short Title: This scheme shall be called "**Income Tax Informants Reward Scheme, 2018**".

1.2. Commencement: This scheme comes into effect on the date of issue.

1.3. Scope: This scheme shall regulate the grant and payment of reward to informants in cases where information is received by a JDIT (Inv) from the informant on or after the date of issue of this Scheme that leads to detection of substantial tax evasion under the provisions of Income Tax Act, 1961 and/or the Black Money (Undisclosed Foreign Income & Assets) and Imposition of Tax Act, 2015. This scheme shall not be applicable to information regarding recovery of irrecoverable taxes as the Central Board of Direct Taxes has issued separate Guidelines for the same vide F. No. 385/21/2015-IT (B) dated 26.8.2015.

1.3.1. However, the 'Guidelines for grant of rewards to Informants, 2007' shall continue to be applicable in cases where information was received before the date of issue of this Scheme.

2. Informant for the purposes of this Scheme: A person will be considered an informant for the purposes of this Scheme only if he has furnished **specific information of substantial tax evasion in a written statement in the prescribed form (Annexure – A** to this Scheme) and, based upon which, an **Informant Code** has been allotted to him by the prescribed authority. No claim for reward shall be entertained from a person who is not an informant under this Scheme, even if such person has furnished some information in any manner.

Explanation: A person cannot claim any reward under the scheme if he is not an informant under the scheme, even if such person has furnished specific information of income or assets in any other manner, e.g., through letter, e-mail, CD, WhatsApp, SMS, phone, posting in social networking site or publishing letter in newspaper or any other media.

3. Secrecy of identity of informant & information: Identity of the informant, the information given by him (including all related documents/annexures) or the reward paid to him shall not be disclosed to any person/authority except when expressly required under any law for the time being in force or by order of any court of law. The documents/annexures relating to identity and information shall remain confidential and be dealt with accordingly. After allotment of Informant Code, the person shall be identified with Informant Code only.

4. Procedure of furnishing information by Informant:

4.1. A person who wants to give information of substantial tax evasion in expectation of reward under this scheme may contact the DGIT (Inv.) / PDIT (Inv.) / JDIT (Inv.) concerned. If he appears before DGIT (Inv.) / PDIT (Inv.), they will direct him to appear before JDIT (Inv.) concerned to furnish the information in the prescribed form (**Annexure-A**). If the jurisdictional JDIT (Inv) considers the information prima facie actionable, the person shall have to submit the information in prescribed format in Annexure - A by appearing in person before the JDIT (Inv), when called. In case of any difficulty, the person desirous of giving specific information may contact the PDIT (Inv) of the area. The decision of PDIT (Inv) will be final in the matter of allotment of Informant Code under this Scheme.

4.2. Where a person gives information to an Income Tax Authority other than DGIT (Inv.)/ PDIT (Inv.)/JDIT (Inv.), such person should be asked to contact the DGIT (Inv.)/PDIT (Inv.)/JDIT (Inv.) concerned, and thereafter, the aforesaid procedure, as the case may be, for receiving the information is to be followed by these authorities.

4.3. Where a foreign person wants to give information of undisclosed foreign income/assets of a person liable to tax in India, he may contact the Member (Investigation), CBDT, North Block, New Delhi-110001 either in person or by post or by a communication at email id member.inv@incometax.gov.in with a copy to citinv-cbdt@nic.in for further action.

4.4. If the information is furnished by a group of informants (more than one informant working together), the prescribed form, statements, etc. must be filled and signed by all such informants, jointly and Informant code will be allotted to each of them separately. The reward payable in such cases shall be disbursed in equal proportion, unless specified otherwise by such informants at the time of furnishing information in the prescribed form (Annexure-A).

4.5. If an informant furnishes information in respect of more than one group of cases, the prescribed form at Annexure-A shall be filled and signed separately for each such group. However, in such a situation the Informant Code for such informant shall remain one and the same.

4.6. The informant shall be liable to render assistance as may be required by the JDIT (Inv.) or any other investigating officer to whom the JDIT (Inv.) concerned may assign the investigation in the matter of information given by the informant.

4.7. JDsIT (Inv) are presently posted at Ahmedabad, Vadodara, Surat, Rajkot, Bengaluru, Mangaluru, Hubballi, Panaji, Bhopal, Indore, Jabalpur, Raipur, Chandigarh, Mohali, Faridabad, Gurgaon, Ludhiana, Jalandhar, Chennai, Madurai, Coimbatore, Hyderabad, Vizag, Vijayawada, Bhubaneswar, Jaipur, Jodhpur, Udaipur, Kochi, Thiruvananthapuram, Kolkata, Guwahati, Lucknow, Kanpur, Agra, Varanasi, Meerut, Ghaziabad, Dehradun, Mumbai, Delhi, Patna, Pune, Thane, Nagpur and Kolhapur. Name and address of offices from where contact details of JDsIT (Inv) can be obtained are given in Annexure – B.

4.8. The informant shall be given a unique Informant Code and the person will always be identified on the basis of that Informant Code.

4.9. It should be noted that furnishing false information/evidence is an offence and a person giving false information/evidence/ statement will be liable to be prosecuted for such offence.

5. Amount of reward, its basis and stages of determination: The reward under this Scheme may be granted in two stages, namely, interim & final.

5.1. Interim reward:

5.1.1. Interim reward for information of undisclosed foreign income/assets liable under the Black Money (Undisclosed Foreign Income and Assets) Act, 2015: Interim reward up to 3% of the additional taxes levied (which is directly attributable to the information furnished by him), under the Black Money (Undisclosed Foreign Income and Assets), Act, 2015, may be granted on statutory determination of undisclosed foreign asset/income following completion of assessment proceedings under sub-section (3) or (4) of section 10 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, subject to a ceiling of the Indian Rupees 50,00,000 (Rupees Fifty Lakh or five million) to an informant for the information given at a time in a single Annexure – A form when the authority competent is satisfied that assessment made is likely to be sustained in appeal and taxes levied are likely to be recovered.

5.1.2. Interim reward for information of undisclosed income/assets liable under the Income Tax Act, 1961:

- (i) Interim reward up to 1% of the additional taxes realizable, which is directly attributable to the information furnished by the informant, on the undisclosed income detected by the Investigation Directorate under the Income-tax Act, 1961, may be granted subject to a ceiling of Indian Rupees 10,00,000 (Rupees Ten Lakh or one million) to an informant for the information given at a time in a single Annexure – A form when the competent authority is satisfied that the additional taxes on the income detected are likely to be recovered.
 - (ii) Where specific information of unaccounted/undisclosed cash is given by informant which leads to seizure of the cash exceeding Rupees 1,00,00,000 (Rupees one crore or Ten million) as undisclosed income/asset during search & seizure action u/s 132 of the Income-tax Act, 1961, the ceiling of interim reward shall be Indian Rupees 15,00,000 (Rupees Fifteen Lakh or One and half million) even though the rate will be same at 1% as above.
- 5.2. Timeline for payment of interim reward:** All reward granting authorities shall endeavor to pay interim reward to an informant eligible for such reward within following timeline:

- (i) Within four months of completion of the relevant assessments under sub-section (3) or (4) of Section 10 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, in cases where information of undisclosed foreign income/assets is given;
- (ii) Within four months of forwarding of final investigation report by the Investigation Directorate concerned to the Assessing Officer in cases where information of undisclosed income/assets liable under the Income-tax Act, 1961, is given.

5.3. Final reward:

5.3.1. Final reward for information of undisclosed foreign income/assets liable under the Black Money (Undisclosed Foreign Income and Assets) Act, 2015:

- (i) The maximum amount of reward payable to an informant who has furnished information about undisclosed foreign income or assets of a person liable to tax in India under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, shall not exceed 10% of the **additional taxes levied and realized** under the said Act, which are directly attributable to the information furnished by him, subject to a **ceiling of Indian Rupees 5,00,00,000** (Rupees Five Crore or Fifty million), after the assessment has become final on the issues relevant for determination of reward by appeals, revision, rectification etc.
- (ii) If the informant has claimed reward for giving information of evasion of tax payable under Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, as well as benami properties **based upon substantially the same facts** and has been found eligible for grant of reward under the Benami Transactions Informants Reward Scheme, 2018 as also the Income Tax Informants Reward Scheme, 2018, the total amount of reward under both the schemes taken together shall not exceed **Rupees 5,00,00,000** (Rupees Five crore or Fifty million).

5.3.2. Final reward for information of undisclosed income/assets liable under the Income Tax Act, 1961:

- (i) The maximum amount of reward payable to an informant shall not exceed 5% of the **additional taxes levied and realized**, which are directly attributable to the information furnished by him, under the Income-tax Act, 1961, subject to a ceiling of Indian Rupees 50,00,000 (Rupees Fifty Lakh or Five million) after the assessment has become final on the issues relevant for determination of reward by appeals, revision etc.
- (ii) If the informant has claimed reward for giving information of evasion of tax payable under Income Tax Act, 1961, as well as benami properties **based upon substantially the same facts** and has been found eligible for grant of reward under the Benami Transactions Informants Reward Scheme, 2018 as also the Income Tax Informants Reward Scheme, 2018, the total amount of reward under both the schemes taken together shall not exceed **Rupees 1,00,00,000** (Rupees one crore or Ten million).

5.3.3. Stages of determination of final reward:

The final reward for information of undisclosed foreign income/assets liable under the Black Money (Undisclosed Foreign Income and Assets), 2015 or for information of undisclosed income/assets liable under the Income Tax Act, 1961 shall be processed on realization of additional taxes directly attributable to the information given by the informant. Such processing may be initiated at different stages which may include the following:

- (a) Where relevant assessments/appeals have attained finality, i.e., against which no appeal/ further appeal/ revision/ rectification etc. is pending or a period of 12 (twelve) months has elapsed from the statutory time limit for filing such appeal/revision/rectification etc., or
- (b) Where relevant case(s) is/are settled by the ITSC by way of order u/s 245D(4) of the Income-tax Act, 1961 and such order has attained finality, i.e., against which no litigation/ rectification etc. is pending and a period of 12 (twelve) months has elapsed from the date of such order of ITSC; or
- (c) Where the relevant case(s) are under litigation on certain issues but the informant requests for grant of final reward based upon the undisputed additional taxes realized directly attributable to the information furnished by him, till the date of his request and gives an unconditional written undertaking signed in the presence of the JDIT (Inv.) concerned that he will have no further claim of reward in the relevant group of cases.

5.3.4. The amount of interim reward, if any, already paid shall be reduced while granting final reward.

5.3.5. Timeline for final reward: All reward granting authorities shall endeavor to pay final reward to an informant eligible for such reward, within six months of fulfillment of the conditions mentioned in this scheme.

5.4. Modalities of payment of reward to an Informant who is a foreign person: The reward granted to a foreign person, who is an informant, may be paid by regular banking channel as per guidelines issued by Reserve Bank of India (otherwise than cash), to his bank account in India or abroad, as requested in writing by the Informant, in Indian Rupees or its equivalent US Dollar at the exchange rate prevailing at the

time of actual payment of reward. Commission or charges for payment in US Dollar shall be deducted from the gross reward amount granted.

6. Authority competent to grant reward:

- (i) The authority competent to grant **interim reward** shall be a Committee consisting of the concerned (i) DGIT (Inv.), (ii) PDIT (Inv.) & (iii) JDIT (Inv.). The JDIT (Inv.) concerned shall also act as Secretary of the Committee. Formal sanction order for payment of reward shall be issued by the PDIT (Inv.) concerned.
- (ii) The authority competent to grant **final reward** shall be a Committee consisting of the concerned: (i) DGIT (Inv.), (ii) PDIT (Inv.); (iii) PCIT & (iv) JDIT (Inv.). The JDIT (Inv.) concerned shall also act as Secretary of the Committee. Formal **sanction** order for payment of reward shall be issued by the PDIT (Inv.) concerned. The PCIT here refers to the PCIT under whose charge the cases relevant for determination of reward are assessed to tax pursuant to receipt of the report from the Investigation Directorate. Where the cases relevant for determination of reward are assessed across many PCIT charges, the PCIT for the purpose of the Committee shall be the PCIT of whose charge the assessed cases contribute to the maximum amount of relevant additional taxes. However, inputs of all other PCsIT will be taken and considered by the Committee before grant of reward.
- (iii) In case of any difficulty in deciding the composition of the Committee, the DGIT (Inv.) concerned may refer the matter to the Member (Investigation), CBDT and form the Committee in consultation with him.

7. Factors relevant for determination of interim or final reward: The following factors may be considered for grant and payment of interim or final reward:

- (i) Fulfillment of conditions for grant of interim or final reward, as the case may be, mentioned in this scheme.
- (ii) Accuracy and precision of the information furnished by the informant.
- (iii) Extent of usefulness of information including supporting documents etc. provided by the informant.
- (iv) Extent and nature of assistance rendered by the informant in detection of undisclosed income/asset.
- (v) In case of final reward, the amount of additional taxes levied and realised on the undisclosed income/asset detected, which is directly attributable to the information received from informant.
- (vi) Risk and trouble undertaken and expenses incurred by the informant in securing and furnishing the information

8. Circumstances under which an informant will not be eligible to get any reward: No reward shall be granted to an informant under certain circumstances which may include the following:

- (i) Where the information is not provided in accordance with the Scheme
- (ii) If terms and conditions of the scheme are not fulfilled; or
- (iii) Where the information given is not of substantial tax evasion; or
- (iv) Where the information given is vague/non-specific and/or of general nature; or
- (v) Where the information given is already available with the Income Tax Department; or
- (vi) Where the information is not received directly from the informant but through any organization other than Income Tax Department; or

- (vii) Where additional taxes on the undisclosed income detected are not directly attributable to the information given by the informant; or
- (viii) Where Income Tax Department has evidence that the information given by the Informant has been shared by him or any other person authorized by him, with any other entity/agency including media; or
- (ix) In respect of incidental or collateral benefit which may arise to revenue in any other case as a result of the information furnished by the informant.

9. Illustrative situations where Informant will not be entitled for reward:

- (i) In a case where an informant has furnished information pertaining to modus operandi only without any specific information regarding parties involved /assets generated /transactions entered, etc. and pursuant to such information, investigation conducted by Investigation Directorate leads to detection of undisclosed income, the informant will not be eligible for any reward for the information even if the modus operandi is found to be correct.
- (ii) In a case where an informant has furnished specific information pertaining to bogus expenses/purchase or modus operandi or income or assets, etc. in respect of some persons and pursuant to such information, investigation conducted by Investigation Directorate leads to detection of bogus expense/purchase or modus operandi or income or assets etc. in respect of additional persons also, the informant will not be eligible for any reward in respect of the bogus expense/purchase or modus operandi or income or assets etc. of the additional persons, irrespective of the fact that the informant had explained the modus operandi etc.
- (iii) In a case where search & seizure has been conducted and additional taxes have been levied and realized but such additional taxes are not directly attributable to the information provided by the Informant.
- (iv) In a case where an informant has furnished specific information pertaining to undisclosed assets and pursuant to such information, investigation conducted by Investigation Directorate does not lead to detection of the undisclosed assets in respect of which the information was furnished, the informant will not be eligible for any reward even if any other undisclosed asset was detected in the investigation and the informant had explained the modus operandi.
- (v) In a case where an informant has furnished specific information pertaining to some undisclosed assets and pursuant to such information, investigation conducted by Investigation Directorate leads to detection of some undisclosed assets in addition to those informed by him, the informant will not be eligible for any reward in respect of the additional undisclosed assets detected, even if the informant had explained the modus operandi.

10. Not taking cognizance of information furnished by the informant: In case it is found that the antecedents of the informant, nature of the information furnished by him in past and his conduct justify not taking cognizance of the information furnished by him, the matter shall be referred by the JDIT (Inv) to the PDIT (Inv) concerned and, if approved by the PDIT (Inv), it would be open to the JDIT (Inv) to ignore the information furnished by the informant.

11. Non-disclosure of information regarding the taxpayer/assessee: The Central Board of Direct Taxes or the Income Tax Department does not provide feedback and/or update on the information received or subsequent actions taken thereon. Disclosure of information regarding specific taxpayers is prohibited except as provided under Section 138 of the

Income-tax Act, 1961 and under Section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, read with Section 138 of the Income-tax Act, 1961. Directorates General of Income Tax (Investigation) are exempt from providing information under Section 24 of the Right to Information Act, 2005 read with Second Schedule thereof.

12. Grievance redressal: In case of any grievance the informant may contact the PDIT (Inv) concerned who shall take necessary steps to redress the grievance expeditiously.

13. Prohibition on rewarding Government Servants: No reward shall be granted under this scheme to any Government Servant, who furnishes information or evidence obtained by him in the course of normal duties as a Government Servant. A person employed by the Central Government or State Government or Union Territory Government or a nationalized bank or local authority or public sector undertaking, corporation, body corporate or establishment, set up or owned by the Central Government or State Government or Union Territory Government shall be deemed to be a Government Servant for the purpose of this Scheme.

14. Nature of reward and prohibition on litigation/representation: Reward in accordance with this scheme shall be **ex-gratia payment**, which subject to this scheme, may be granted in the absolute discretion of the authority competent to grant reward. The decision of the authority shall be final and it shall not be subject to any litigation, appeal, adjudication and arbitration except review as provided below in this Scheme.

15. Review in exceptional situations of grave injustice in case of final reward due to not following provisions of Reward Scheme or factual incorrectness: In case an informant alleges grave injustice in the decision of the competent authority for final reward due to either non-adherence to the Reward Scheme issued by the Board or due to factual incorrectness, he may file a review petition within one month of receipt of the decision, before the DGIT (Inv). In such petition he has to clearly bring out the basis of the alleged grave injustice with specific reference to the provisions of the Reward Scheme which have not been followed by the reward committee or instances of factual incorrectness. No cognizance will be taken of a review petition if it is not mentioned as to which provision of Reward Scheme was not followed or instances of factual incorrectness and if the same is not explained clearly. The DGIT (Inv) shall cause such a petition to be placed before a review committee consisting of (i) the Principal CCIT (CCA) of the region where the reward committee was located, (ii) a CCIT nominated by the Principal CCIT (CCA) and the (iii) the DGIT (Inv) concerned. In case there is no CCIT in the region, the Principal CCIT may nominate a Principal CIT in the review committee. The review committee shall examine such grievance, take necessary action and communicate decision to the informant preferably within 3 months of receipt.

16. Assignment of reward not to be recognized: Since the reward under this scheme is in the nature of an ex-gratia payment, no assignment thereof made by the informant will be recognized. The authority competent to grant reward may, however, grant reward to the legal heirs or nominees of an informant, who has passed away. But the provisions of the Scheme shall apply to the heir as would have applied had the informant not died. For this purpose, the informant shall specify nominee at the time of furnishing the information. If there are more than one legal heirs or nominees, the reward amount shall be distributed in equal share unless indicated otherwise in Annexure - A or the right is relinquished by any or more of the legal heirs.


17. **Control and audit of expenditure relating to reward:** Control and audit of the expenditure incurred on payment of reward will be governed by the instructions specifically issued by the Government for the purpose from time to time.

18. **Meaning of certain terms in this scheme:**

- (i) 'Additional taxes' means Income-tax and surcharge, if any, which is directly attributable to the information given by the informant. It, however, does not include interest, cess, penalty and any other levy/fee imposed or imposable under the Income-tax Act, 1961 and/or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.
- (ii) 'Additional taxes realizable' means Income-tax and surcharge, if any, which is payable on the amount of income directly attributable to the information given by the informant out of total additional income detected as per Appraisal Report or final survey report or other final investigation report by the Investigation Directorate, over and above income disclosed in the return, if any, filed by the assessee
- (iii) "Authority competent to grant interim reward" shall mean a committee consisting of the concerned DGIT (Inv), PDIT (Inv) and JDIT (Inv)
- (iv) "Authority competent to grant final reward" shall mean a committee consisting of the concerned DGIT (Inv), PDIT (Inv), PCIT and JDIT (Inv)
- (v) CBDT means Central Board of Direct Taxes
- (vi) 'Concerned' in respect of JDIT (Inv.) means JDIT (Inv) of Investigation Unit receiving information from an Informant and in respect of DGIT (Inv.)/PDIT (Inv.) means the DGIT (Inv.)/ PDIT (Inv.) in supervision of JDIT (Inv.) concerned.
- (vii) DDIT (Inv.) means Deputy Director of Income Tax (Investigation) and includes Assistant Director of Income Tax (Investigation)
- (viii) DGIT (Inv.) means Director General of Income Tax (Investigation)
- (ix) 'Foreign person' means an individual or a group of individuals residing outside India.
- (x) 'Group of cases' means cases in which the information given by the Informant are linked in a material way with each other with reference to the information given and/or investigation conducted.
- (xi) 'Information' includes material in any form, such as records, documents, e-mails, data held in any electronic form and photographs which are relevant for detection of undisclosed income under Income-tax Act, 1961 and/or Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, provided either in person or by email or letter in accordance with this scheme.
Explanation-1: Information given in any other manner, e.g., WhatsApp or SMS or phone or post on social networking site or publishing letter in newspaper or any other media, etc. shall not be treated as information.
Explanation-2: In a case where information is received in instalments, the informant shall furnish information in Annexure-A separately and his entitlement for reward shall be computed with reference to the additional tax realized or realizable which is directly attributable to the information provided in each Annexure - A.
- (xii) 'Investigation conducted by Investigation Directorate' includes search & seizure u/s 132, survey u/s 133A, enquiry u/s 131 and enquiry u/s 133(6) of the Income-tax Act, 1961.
- (xiii) ITSC means Income Tax Settlement Commission
- (xiv) JDIT (Inv.) means Joint Director of Income Tax (Investigation) and includes Additional Director of Income Tax (Investigation)

- (xv) PCIT means Principal Commissioner of Income Tax and includes Commissioner of Income Tax
- (xvi) PDIT (Inv.) means Principal Director of Income Tax (Investigation) and includes Director of Income Tax (Investigation)
- (xvii) 'Substantial tax evasion' means evasion of taxes of not less than Rupees 5,00,00,000 (Rupees Five crore or Fifty million) of undisclosed income detected by Investigation Directorates of Mumbai, Delhi, Kolkata, Chennai, Hyderabad, Ahmedabad, Pune or Bangalore and not less than Rupees 1,00,00,000 (Rupees One crore or Ten million) of undisclosed income detected by other Investigation Directorates. If relevant cases are spread across more than one Investigation Directorate, substantial tax evasion means evasion of taxes of not less than Rupees 5,00,00,000 (Rupees Five crore or Fifty million) in aggregate in such cases on undisclosed income detected by Investigation Directorates concerned.
- (xviii) 'Undisclosed Income detected by Investigation Directorate' means undisclosed income detected on the basis of credible evidence gathered as a result of investigation conducted by the Investigation Directorate, which may lead to sustainable additions/ disallowances having good prospect of recovery of taxes and/or filing of prosecution complaints under Income-tax Act, 1961 and/or Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, and which is reported by Investigating Officer along with supporting evidence in Appraisal Report in case of a search or Final Survey Report in case of survey or final investigation report in case of investigation of any other nature.
19. **Publicity:** This scheme will be given wide publicity. It will be available from Income Tax offices and also from the website of Income Tax Department www.incometaxindia.gov.in

Encl: Annexure – A and B


(Syamal Datta)
Director
Investigation – III, CBDT
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ANNEXURE - A**FORM OF STATEMENT FOR FURNISHING INFORMATION BY INFORMANT****REGARDING SUBSTANTIAL TAX EVASION TO THE INCOME TAX****DEPARTMENT FOR REWARD AS PER****INCOME TAX INFORMANTS REWARD SCHEME 2018**

| | | | |
|------------|--|---|--|
| 1. | Full name of the informant (of each informant separately if there are more than one informant) (in capital letters) | : | |
| 2. | Father's name | : | |
| 3. | Date of Birth | : | |
| 4. | Permanent address of the informant(s) | : | |
| 5. | Current address of the Informant(s) (if different from permanent address) | : | |
| 6. | Contact particulars (a) Landline Telephone No. (b) Mobile No. (c) Email ID, if any | : | |
| 7. | Aadhar Number (foreign persons may mention Passport number if not having Aadhar number) (attach copy of Aadhar card or Passport) (of each informant separately if there are more than one informant) | : | |
| 8. | Name/names of person/persons/group in respect of whom the information is furnished (PAN may be mentioned, if known) | : | |
| 9. | Address/Addresses of person/persons/ group in respect of whom the information is furnished | : | |
| 10. | Full particulars of (the information furnished Should be specific, reliable and definite. (a) Additional sheet maybe attached, if required) | | |

| | | | |
|-----|--|--|--|
| | <p>(b) Nature, source and extent of substantial tax evasion</p> <p>(c) Nature, location and estimated value of undisclosed assets Modus operandi of tax evasion</p> <p>(d) Financial Years to which the tax evasion relates</p> | | |
| 11. | <p>Particulars of information! documents furnished, if any -</p> <p>(a) In original</p> <p>(b) Copy only</p> | | |
| 12. | <p>Source of information: -</p> <p>(a) Whether the information has been acquired personally in the capacity of an employee, relation or partners etc., of the person mentioned at Sl. 8 above</p> <p>(b) Whether information has been acquired through some other person. If so, his connection with the person at Sl. 8 above</p> | | |
| 13. | <p>List of documents, if any, furnished in support of the information</p> <p>(a) In original</p> <p>(b) Copy only</p> | | |
| 14. | <p>Is any of the parties involved in the alleged tax evasion related to you? If yes, furnish details.</p> | | |
| 15. | <p>Briefly state (attach evidence, if any, and attach extra sheet, if required):</p> <p>(a) How you have come to know about the information;</p> <p>(b) Special efforts, if any, made;</p> <p>(c) Risks and trouble undertaken</p> <p>(d) Expenditure, if any, incurred</p> | | |

| | | | |
|------------|---|---------------------------|--------------------------|
| 16. | <i>Informant Code, if any, allotted earlier under this or old Scheme</i> | | |
| 17. | <i>Preferred mode of payment of reward (Cash! bank transfer) (in case of foreign persons reward will not be paid by cash)</i> | | |
| 18. | <i>Particulars of bank account in which payment of reward is to be made (account no., bank name, branch, IFSC code etc details)</i> | | |
| 19. | <i>In case of multiple informants, share at which reward is to be paid</i> | <i>Name of informants</i> | <i>Payable share (%)</i> |
| | | | |

174. NCB's guidelines for rewarding to officers/informers/other persons, 2017?

**Press Information Bureau
Government of India
Ministry of Home Affairs
12-December-2017 15:17 IST**

Government issues new guidelines for grant of rewards to be paid to officers, informers and other persons in case of seizures of Narcotics drugs, Psychotropic substances etc.

The Government of India has issued new reward guidelines called "The guidelines for grant of rewards to be paid to the officers, informers and other persons, 2017" on October 10, 2017 to regulate the grant and payment of reward to informers and government officers.

As per this policy, an officer is eligible for Rs. 20,00,000/- reward during his entire career and Rs. 50,000/- at a time. However, a maximum reward of Rs. 2,00,000/- may also be given to an individual in exceptional cases by the Apex Central Rewards Committee. Up to 50% of the total admissible reward amount can be given at pre-trial stage if the test report from chemical lab turns positive. As per this policy, the reward sanctioning authority should also consider the factors while granting reward to informers, like accuracy of the information, degree of risk involved, extent and nature of the help rendered by the informer and whether the information also gave clues of the person involved in the drug trafficking racket. Narcotics Control Bureau, Ministry of Home Affairs has been made the coordinating agency to process the reward proposal of other Central and State agencies working in the field of drug interdiction.

While formulating the Reward Guidelines, 2017, the Government of India has also laid down the following principles: -

- Reward should not be granted as a matter of routine.*
- Criteria for grant of reward to informers have been prescribed.*
- Provision for special efforts made by the government officials in developing the information, effecting the seizure and post seizure investigation.*
- It also excludes any work done by an individual officer in his normal course of duties.*

As per the new guidelines, the reward scheme will be made applicable to –

- Informers whose information leads to seizures of Narcotic Drugs, Psychotropic Substances, Controlled substances, forfeiture of illegally acquired property under chapter V A of NDPS Act and contravention of rules made there under, which is booked by any Central and State agencies.*

· Officers of Central / State / UTs Government empowered under the provisions of the NDPS Act, 1985 who make seizures, successful investigation/prosecution and conduct post investigation work in respect of contravention of provisions of NDPS Act, 1985.

· Officials of other Central / State / UTs Government who assisted in detecting the contravention of the provisions of the NDPS Act, 1985, Rules or order made there under.

The new reward guideline has not only included new drugs/ psychotropic substances in the revised reward policy but also increased the rate of reward of the seized drug. The revised reward scheme has increased the quantum of reward as per the following tables (I & II):-

| Sl. No. | Commodity | Proposed rate of maximum reward (Rs. Per Kg.) | Prescribed Purity |
|---------|--|---|--|
| 1. | Opium | 6,000/- | Standard Opium |
| 2. | Morphine base and its Salts | 20,000/- | 90% or more of anhydrous morphine |
| 3. | Heroin and its salts | 1,20,000/- | 90% or more of diacetyl morphine |
| 4. | Cocaine and its salts | 2,40,000/- | 90% or more of anhydrous cocaine |
| 5. | Hashish | 2,000/- | With THC content of 4% or more |
| 6. | Hashish Oil | 10,000/- | With THC content of 20% or more |
| 7. | Ganja | 600/- | Should be commercially acceptable as Ganja. |
| 8. | Mandrax Tablets | 2000/- | Presence of Methaqualone |
| 9. | Amphetamine, its salts and preparations thereof | 20,000/- | 100% pure ATS with pro rata reduction for reduced purity |
| 10. | Methamphetamine, its salt and preparation thereof | 20,000/- | 100% pure ATS with pro rata reduction for reduced purity |
| 11. | Ecstasy or 3,4- Methylene deoxy methamphetamine (MDMA) | 15,000/1,000 tablets | Presence of MDMA |
| 12. | Lysergic acid diethylamide (LSD)/ | 30 Rs/ Blot | Presence of LSD |
| 13. | Destruction of Illicit Opium Poppy Crop | Rs 10,000 per hectare | |
| 14. | Destruction of Illicit Cannabis Crop | Rs 10,000 per hectare | |
| 15. | Poppy Straw | 240 (20% of the present street price) | |

N.B. (i) For the SI No. 13 and 14 the maximum reward will be computed for entire team and not an individual officer.

(ii) Rewards shall be reduced pro-rate if the purity is less than the one prescribed above.

Rates of Reward in respect of controlled /psychotropic substances, etc. seized under Narcotic Drugs and Psychotropic Substances (NDPS) Act, 1985

| <i>Sl. No.</i> | <i>Commodity (Controlled/ psychotropic substances/ synthetic drugs)</i> | <i>Rate of Maximum reward</i> | <i>Prescribed purity</i> |
|----------------|---|--------------------------------------|--------------------------|
| 1. | <i>Ephedrine, its salts and preparations thereof</i> | <i>Rs. 280/- Per Kg</i> | <i>100%</i> |
| 2. | <i>Pseudo-ephedrine, its salts and preparations thereof</i> | <i>Rs. 480/-per Kg</i> | <i>100%</i> |
| 3. | <i>Acetic Anhydride</i> | <i>Rs. 10/- per liter</i> | <i>100%</i> |
| 4. | <i>Ketamine, its salts and preparations thereof</i> | <i>Rs. 700/- per Kg</i> | <i>100%</i> |
| 5. | <i>Anthranillic Acid</i> | <i>Rs. 45/- Per Kg</i> | <i>100%</i> |
| 6. | <i>N-acetyl Anthranillic acid</i> | <i>Rs. 80/- Per Kg</i> | <i>100%</i> |
| 7. | <i>Diazepam and its preparations</i> | <i>Rs. 0.53/- per tablet of 5mg</i> | <i>100%</i> |
| 8. | <i>Alprazolam and its preparations</i> | <i>Rs.0.20/- per tablet of 5mg</i> | <i>100%</i> |
| 9. | <i>Lorezepam and its preparations</i> | <i>Rs. 0.296/- per tablet of 5mg</i> | <i>100%</i> |
| 10. | <i>Alprax and its preparations</i> | <i>Rs. 0.52/- per tablet of 5mg</i> | <i>100%</i> |
| 11. | <i>Buprenorphine/Tidigesic and its preparations</i> | <i>Rs.25,000/- per Kg</i> | <i>100%</i> |
| 12. | <i>Dextropropoxyphene, its salts and preparations thereof</i> | <i>Rs.2,880/- per Kg</i> | <i>100%</i> |
| 13. | <i>Fortwin and its preparations</i> | <i>Rs.1.044/- per vial of 30mg</i> | <i>100%</i> |

175. Custom's guidelines for rewarding to officers/informers 1985?

F.No. R-13011/6/2001-Cus(AS)

Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 20th June, 2001

To

1. All Chief Commissioners of Customs
2. All Chief Commissioners of Central Excise
3. All Chief Commissioners of Customs & Central Excise
4. Director General, DRI/DGCEI/Vigilance/Inspection/Audit, New Delhi
5. Director General, NACEN, Faridabad
6. Director General, Service Tax, Mumbai
7. Commissioner(PO), Directorate of Preventive Operations, New Delhi
8. All Commissioners of Customs
9. All Commissioners of Customs (Preventive)
10. All Commissioners of Central Excise
11. All Commissioners of Customs & Central Excise
12. All Directorates under CBEC

Subject: Grant of reward to informers and Government Servants; Review of Policy, Procedure and Guidelines; regarding.

Madam/Sir,

The existing policy, procedure and guidelines in respect of grant of reward to informers and Govt. servants, issued under Ministry's letter F.No. 13011/3/85-Ad.V dated 30th March, 1985, as amended from time to time, so far as it relates to the cases of seizures made/ infringement or evasion of duty etc. detected, by the field formations under the administrative control of Central Board of Excise & Customs, have been subject to comprehensive review by the Government, in the light of the recommendations made by the Working Group set up to review the Reward Schemes in the Department of Revenue and various suggestions received from the field formations. It has been decided to keep the scheme, without any fundamental changes, though in tune with the various recommendations and changing scenario of smuggling & commercial frauds certain modifications have been considered necessary. Accordingly, it has been decided to lay down the following revised consolidated guidelines for grant of reward to informers and Govt. servants. All previous guidelines issued on the subject may be deemed to be modified and revised to the extent indicated in the succeeding paras. The guidelines/procedure contained in the previous orders/instructions issued by the Ministry, in so far as they are not inconsistent with the present/revised guidelines will, however, remain unchanged.

2. SCOPE OF THE REWARD GUIDELINES

2.1 These guidelines will be applicable for grant of rewards to the informers and Govt. servants in respect of cases of seizures made and/or infringements/evasion of duty etc. detected, under the provisions of the following Acts :-

- (1) The Customs Act, 1962;
- (2) The Central Excise Act, 1944;
- (3) Narcotic Drugs & Psychotropic Substances (NDPS) Act, 1985.

2.2 These guidelines will also be applicable for grant of rewards in respect of cases of detection of Drawback frauds or abuses of duty exemption schemes such as DEEC, DEPB, EPCG etc. unearthed on the basis of specific prior information.

3. ELIGIBILITY FOR REWARD TO GOVT. SERVANTS

3.1 Ordinarily, Govt. servants upto the level of Group 'A' officers of the rank of Dy. Commissioner of Customs & Central Excise, will be eligible for reward depending on the contribution made by them as a team as well as in their individual capacity

gov.in/Website/CCI/Rewardtoinformer.htm

with regard to collection of intelligence, surveillance, effecting of seizure/detection of duty evasion and post-seizure investigation.

3.2 Group 'A' officers above the rank of Dy. Commissioner of Customs & Central Excise will not be eligible for reward on the basis of the value of seized goods/amount of duty evaded etc. However, in appropriate cases, they may be considered for grant of lump-sum payment and/or recognition, in any other manner, of the services rendered by them, for which proposals may be forwarded by the jurisdictional Chief Commissioners of Customs and Central Excise to the Ministry, through DGRI or DGCEI, as the case may be.

3.3 Govt. servants working in other Departments/Agencies such as Police, BSF and Coast Guard etc. may also be considered for sanction of reward in respect of cases of seizures of contraband goods effected by these agencies under the provisions of Customs Act, 1962. However, only such officers of these Departments/Agencies who hold rank equivalent to the Dy Commissioner of Customs & Central Excise or lower rank, will be considered eligible for sanction of rewards in terms of para 3.1. above.

3.4 In view of the emphasis of economic crime shifting now-a-days from outright smuggling to commercial frauds & which require an in-depth investigation and collection of evidence for establishing the various infringements of law & there is a need for better appreciation of the work of the officers engaged in the investigation work. The officer(s) engaged in the investigation work should, therefore, be considered at par with the officers involved in the collection of intelligence and search/seizure operations, while sanctioning reward.

3.5 Govt. servants involved in post-investigation work such as those posted in adjudication, COFEPOSA, Legal or Prosecution Cells of the Commissionerate/Custom House may also be considered for grant of lump-sum payment of reward, not exceeding Rs. 5,000/- in each case, if there is evidence to show extra hard work, exceptional zeal, enthusiasm or initiative displayed by the officer(s) to assist in speedy and effective finalisation of adjudication, COFEPOSA, Legal or prosecution proceedings resulting in favourable decisions like confiscation of seized goods, confirmation of duties demanded and/or imposition of penalties, detention/convictions etc.

3.6 Govt. servants engaged in audit/special audit and who have made outstanding contribution in detecting major cases of evasion of central excise duty, may also be considered for grant of lump-sum payment of reward, not exceeding Rs. 5,000/- in each case.

3.7 The Departmental Representatives and other officers/staff working in the office of Chief Departmental Representative (CDR) CEGAT, may also be considered for sanction of reward in deserving cases, for which purpose specific proposals may be sent to the Ministry by the Chief Departmental Representative. Only such cases should be recommended for reward where the opposite party was represented by a senior advocate or eminent lawyer and where the Govt. would have lost the case but for the pain-staking efforts and effective pleading by the Departmental Representative. Clear-cut cases where the point at issue was already settled by a Supreme Court/High Court judgement would not qualify for reward, just because the stakes involved in the case were very high.

4. QUANTUM AND CEILING OF REWARDS

4.1 Informers and Govt. servants will be eligible for reward upto 20% of the net sale-proceeds of the contraband goods seized and/or amount of duty evaded plus amount of fine and penalty levied/imposed and recovered. However, in respect of gold, silver, opium and other narcotic drugs etc. seized under the provisions of the Customs Act, 1962/Narcotic Drugs and Psychotropic Substances (NDPS) Act, 1985, the overall ceiling of reward will be as per specific rates indicated in the Annexure. These ceilings would be subject to periodical revision in the light of the price fluctuations of these items, for which periodical intimations may be sent to the DGRI/DGNCB, who, in turn, will send suitable recommendations to the Ministry, for appropriate revision, as and when warranted.

4.2 In respect of cases of detection of Drawback frauds or abuse of duty exemption schemes such as DEEC, DEPB, EPCG etc. unearthed on the basis of specific prior information, the informers and Govt. servants will be eligible for reward upto 20% of recovery of drawback claimed fraudulently and/or recovery of duties evaded under DEEC/DEPB/EPCG schemes, plus amount of fine/penalty levied/imposed and recovered.

4.3 Reward to Govt. servants, however, may ordinarily be paid upto 10% of the net sale-proceeds of the contraband goods seized and/or amount of duty evaded and/or amount of fraudulently claimed Drawback recovered plus amount of fine/penalty levied/imposed and recovered. Similarly, in respect of Gold, Silver, Opium & Narcotic drugs etc., the reward may be limited to half of the maximum

rewards indicated in the Annexure. Reward in excess of this limit but not exceeding 20% of the value may be considered only in such cases where the Govt. servant has exposed himself/herself to a great personal hazard or displayed an exemplary courage, commendable initiative or resourcefulness of an extraordinary nature or where his/her personal efforts have been mainly responsible for the detection of case of seizure/evasion of duty.

4.4 Govt. servants will be eligible for sanction/payment of total reward not exceeding Rs. 10 Lakhs during their entire career. As regards reward in a single case, an individual officer should not be sanctioned a total reward (advance reward and final reward put together) exceeding Rs. 1 Lakh. However, in exceptional cases, reward in excess of this limit i.e. above Rs. 1 Lakh can be sanctioned to an individual officer, by the Board, on the recommendations of the Reward sanctioning authority for which proposals may be sent to the Ministry, through DGRI or DGCEI, as the case may be.

5. REWARD SHOULD NOT BE GRANTED AS A MATTER OF ROUTINE

5.1 Reward is purely an ex-gratia payment which, subject to guidelines, may be granted on the absolute discretion of the authority competent to grant rewards and cannot be claimed by anyone as a matter of right. In determining the reward which may be granted, the authority competent to grant reward will keep in mind the specificity and accuracy of the information, the risk and trouble undertaken, the extent and nature of the help rendered by the informer, whether information gives clues to persons involved in smuggling, or their associates etc., the risk involved for the Govt. servants in working out the case, the difficulty in securing the information, the extent to which the vigilance of the staff led to the seizure, special initiative, efforts and ingenuity displayed, etc. and whether, besides the seizure of contraband goods, the owners/organizers/ financiers/racketeers as well as the carriers have been apprehended or not.

5.2 Reward should not be sanctioned for routine and normal nature of work.

6. PAYMENT OF ADVANCE / INTERIM REWARD

6.1 Advance/Interim reward may be paid to informers and Govt. servants upto 50% of the total admissible reward immediately on seizure in respect of the following categories of goods, namely :-

- a) gold / silver bullion;
- b) arms and ammunition, explosives; and
- c) opium and other narcotic drugs.

6.2 In other cases of outright smuggling, involving seizures of contraband goods, including foreign currency, advance/interim reward upto 25% of the total admissible reward may be paid to the informers and Govt. servants, immediately after seizure, if the authority competent to sanction reward is satisfied that the goods seized are reasonably expected to be confiscated on adjudication and the adjudication order is likely to be sustained in appeal/revision proceedings.

6.3 In all other cases, including Customs appraising cases, cases of town-seizures and Central Excise duty evasion cases, normally, no advance/interim reward will be granted. However, in cases where the parties/persons involved have voluntarily paid the amount of duty evaded during the course of investigation, admitting their liability, 25% of the voluntary deposits may be considered for payment as advance/interim reward to the **informers**, after the issue of the show-cause notice (SCN), provided the authority competent to sanction reward is satisfied that there is reasonable chance of confiscability/infringement/evasion, as the case may be, being established in adjudication and sustained in appeal/revisionary proceedings. However, in such cases, the **Govt. servants** will become eligible for payment of advance/interim reward only after adjudication of Show-Cause Notice resulting in confirmation of duty.

6.4 In exceptional cases, the Heads of Department may, having regard to the value of the seizures effected and magnitude of the evasion of duty/infringement detected and special efforts or ingenuity displayed by the officers concerned, sanction suitable reward on the spot to be adjusted against the advance/interim reward that may be sanctioned subsequently.

7. PAYMENT OF FINAL REWARD

7.1 Final rewards, both to officers as well as informers, should be sanctioned and disbursed only after conclusion of adjudication/appeal/revision proceedings. The final reward will be determined on the basis of the net sale proceeds of goods seized/confiscated (if any) and/or the amount of additional duty/fraudulently claimed Drawback recovered plus penalty/fine recovered, and the total reward admissible, i.e., advance and final reward put together, will not exceed the ceiling of 20% of the net sale proceeds (if any) plus amount of additional duty/

fine/penalty recovered or the amount of drawback fraudulently claimed recovered, as the case may be. This will also be subject to instructions in para 4.3. above as regards rewards to Govt. Servants is concerned. The advance / interim reward sanctioned and disbursed, if any, shall be adjusted from the final reward to be paid to the officers/informers.

8. DELEGATION OF POWERS FOR SANCTION/PAYMENT OF REWARD

The monetary limit for sanction of rewards to informers and Govt. servants are given below:-

8.1 TO INFORMERS

| Monetary Limit | Reward Sanctioning Authority |
|---------------------------------------|--|
| Upto Rs. 5 Lakhs | Jurisdictional Head of Department, i.e., Commissioner of Customs and Central Excise/Addl. Director General, DRI/Addl. Director General, DGCEI. |
| Above Rs. 5 Lakhs & upto Rs. 10 Lakh | A Committee comprising: (i) Jurisdictional Commissioner of Customs & Central Excise/ADG, DRI/ADG, DGCEI, (ii) One of Jurisdictional Addl. Commissioner/ Director or Senior most Jt. Commissioner/ Director of the Commissionerate or the DRI/DGCEI as the case may be, and (iii) An officer of equivalent rank, outside the Commissionerate/Directorate i.e., Addl. or Jt. Commissioner of Customs & Central Excise of another local Commissionerate/Nearest Jt. Director (DRI) or Jt. Director (CEI) or Jt. Director (DPO), nominated by Jurisdictional Commissioner/ADG, DRI/ ADG, CEI. |
| Above Rs. 10 Lakhs & upto Rs. 20 Lakh | A Committee comprising: (i) Jurisdictional Chief Commissioner/DGRI/ DGCEI, (ii) Jurisdictional Commissioner of Customs & Central Excise/ADG, DRI/ ADG, DGCEI, and (iii) Commissioner (Preventive Operations) or any other Commissioner rank officer, nominated by the Chief Commissioner/DGRI/DGCEI. |
| Above Rs. 20 Lakhs | A Committee comprising: (i) Jurisdictional Chief Commissioner, (ii) Director General (Revenue Intelligence) and (iii) Director General (CEI). |

8.2 TO GOVT SERVANTS

| Monetary Limit | Reward Sanctioning Authority |
|------------------------------------|--|
| Upto Rs. 5,000/- | Jurisdictional Addl. Commissioner/Jt. Commissioner/ Director of Customs & Central Excise. |
| Above Rs 5,000/- & upto Rs10,000/- | Jurisdictional Head of the Department i.e. Commissioner of Customs & Central Excise/Addl. Director General (DRI)/Addl. Director General (CEI). |
| Above Rs. 10,000/- & | A Committee comprising: |

| | |
|--|---|
| upto Rs. 50,000/- | <p>(i) Jurisdictional Commissioner of Customs & Central Excise/ Addl. Director General (DRI)/Addl. Director General (AE),</p> <p>(ii) Jurisdictional Addl. Commissioner of Customs & Central Excise/Jt. Director (DRI)/Jt. Director (CEI),</p> <p>(ii) An outside Addl./Jt. Commissioner/Jt. Director (DRI)/Jt. Director(CEI), nominated by Jurisdictional Commissioner in consultation with concerned Commissioner/DG/ADG.</p> |
| Above Rs. 50,000/- but less than Rs. 1 Lakh | <p>A Committee comprising:</p> <p>(i) Jurisdictional Chief Commissioner/DGRI/DGCEI;</p> <p>(ii) Jurisdictional Commissioner of Customs & Central Excise/ ADG(DRI)/ADG(CEI), and</p> <p>(iii) Commissioner (Preventive Operations) or any other Commissioner of Customs/Central Excise, nominated by the Chief Commissioner/DGRI/DGCEI.</p> |

9. REVIEW OF FINAL REWARDS SANCTIONED BY THE COMPETENT AUTHORITY

Final reward sanctioned by the duly constituted reward sanctioning authority/committee shall not be reviewed or reopened. However, in most exceptional cases, where DGRI, DGCEI, or the Chief Commissioner, as the case may be, is satisfied that the review of the final reward sanctioned by the competent authority is absolutely necessary to redress any grave injustice meted out to the Informer/Govt. servant and make a recommendation to the Board to this effect, the Govt. may review the final reward sanctioned on the specific recommendations of the Board.

10. MECHANISM TO MONITOR THE REWARD SANCTIONED TO THE GOVT. SERVANTS

To ensure that the Govt. servants do not exceed the ceiling of Rs. 10 Lakhs of total reward during their career, all rewards sanctioned to the Govt. servants should be entered in their Service Book, before the same are disbursed. Detailed instructions issued vide Ministry's letter F.No. 394/46/95-Cus(AS) dated 18th September, 1998, may be scrupulously followed in this regard.

11. In view of the liberalisation of rewards, the Heads of Departments will take special care to ensure that the value of goods fixed at the time of seizure is fully realistic and represents the correct value of the goods seized.

12. To ensure that reward is not cornered by a few officers only, it is necessary that larger number of officers are given an opportunity to work on the anti-smuggling and anti-evasion posts. It is, therefore, desired that there should be periodic rotation of officers and no officer should be allowed to be posted to airports, DRI, DGCEI or Headquarters Preventive of a Commissionerate /Custom House for more than the prescribed tenure, as per the existing instructions of the Board on the subject.

13. UNDERTAKING BY THE INFORMER

At the time when an informer furnishes any information or documents, an undertaking should be taken from the informer that he/she is aware that the extent of the reward depends on the precision of the information furnished by him/her; that the provisions of Section 82 of the Indian Penal Code have been read by and/or explained to him/her; that he/she is aware that if the information furnished by him/her is found to be false, he/she would be liable to prosecution; that he/she accepts that the Govt. is under no obligation to enter into any correspondence regarding the details of seizures made etc., if any, and that the payment of reward is ex-gratia in the absolute discretion of the authority competent to grant reward. It may also be made specifically clear to the informer that the Govt. is under no obligation to grant/sanction the maximum admissible reward upto 20% of the net sale proceeds of the seized/confiscated goods, (if any) and/or the amount of additional duty / penalty / redemption fine recovered and that the amount of reward to be sanctioned to the informer, will purely

depend on the specificity & accuracy of the information & other dependent factors, as indicated in para 5.1 of these guidelines.

14. Please acknowledge receipt of this letter.

Yours faithfully,

(Dr. N.K. Soren)
Under Secretary to the Govt. of India
Telefax No.: 379 3021

ANNEXURE

(Paras 4.1 and 4.3)

| Sl. No. | Commodity | Range of illicit prices indicated | Rate of maximum reward @ 20% of illicit prices | Prescribed purity |
|---------|-----------------------------|-----------------------------------|--|--|
| (1) | (2) | 3 (a) | 3 (b) | (4) |
| 1 | Gold | - | Rs. 500/- per 10 grams | 999.5 mille or more |
| 2 | Silver | - | Rs. 1,000/- per kg. | 99% or more |
| 3 | Opium | Rs. 1,100/- Rs. 2,000/- | Rs. 220/- per kg. | Standard opium |
| 4 | Morphine base and its salts | Rs. 40,000/- Rs. 50,000/- | Rs. 8,000/- per kg. | 90% or more of anhydrous morphine |
| 5 | Heroin and its salts | Rs. 1,00,000/- Rs. 3,00,000/- | Rs. 20,000/- per kg. | 90% or more diacetyl morphine |
| 6 | Cocaine and its salts | Rs. 2,00,000/- Rs. 6,00,000/- | Rs. 40,000/- per kg. | 90% or more of anhydrous cocaine |
| 7 | Hashish | Rs. 2,000/- Rs. 3,500/- | Rs. 400/- per kg. | With THC content of 4% or more |
| 8 | Hashish oil | Rs. 10,000/- Rs. 17,500/- | Rs. 2,000/- per kg. | With THC content of 20% or more |
| 9 | Ganja | Rs. 400/- Rs. 500/- | Rs. 80/- per kg | Should be commercially acceptable as Ganja |
| 10 | Mandrax Tablets | - | Rs. 500/- per kg. | Presence of Methaqualone |

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