

Instruction No.: 10 /2015

F.No.404/02/2015-ITCC
Government of India
Ministry of Finance
Central Board of Direct Taxes (CBDT)

New Delhi, Dated: 16th September, 2015

To,

All Principal Chief Commissioners/ Principal Directors General of Income Tax.

Sir/ Madam.

Sub: Monitoring of Dossier Cases- Re-fixation of monetary limits for various Income Tax Authorities.

In view of the very large number of Dossier cases (about 1,55,000) requiring periodic reporting and review by various Income Tax Authorities and the fact that the monetary threshold for classification of a case of outstanding demand as a Dossier case has not been revised in last about 30 years, it has been decided to raise the primary threshold for Dossier cases from Rs.10 lakh to Rs.30 lakh and re-adjust intermediate thresholds for focused monitoring and rationalization of workload.

2. After the re-structuring of the Department in 2014, a new post of Principal Chief Commissioner of Income Tax (Pr.CCIT) has been created. It has been decided to give a supervisory role in Dossier cases to the Pr.CCsIT as well for greater focus on the critical area of recovery of outstanding taxes.

3. Accordingly, the revised jurisdiction of the Income Tax Authorities in respect of Dossier cases is as under:

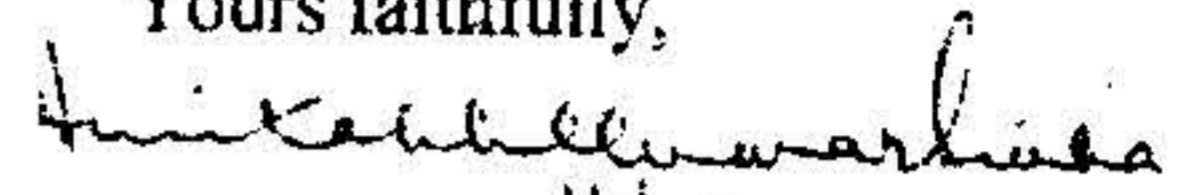
Monitoring Authority	Current Jurisdiction	Revised Jurisdiction
Range Head	Up to Rs. 10 lakh	Up to Rs.30 lakh
Pr. CIT	Above Rs.10 lakh to Rs.1 crore	Above Rs.30 lakh to Rs.3 crore
CCIT	Above Rs.1 crore to Rs.10 crore	Above Rs.3 crore to Rs.15 crore
Pr. CCIT	New post	Above Rs.15 crore to Rs.25 crore
Pr.DGIT (Admin)	Above Rs.10 crore to Rs.25 crore	All dossiers above Rs.25 crore by DGIT (Admin) with assistance of ADG (Recovery). Pr.DGIT (Admin) to monitor specific very high demand cases on the directions of Member (Revenue) with assistance of ADG (Recovery).
Member (Revenue), CBDT	Above Rs.25 crore	

4. All other guidelines for reporting and review of Dossier cases issued from time to time shall remain the same.

5. These instructions may be kindly brought to the notice of all Income Tax Authorities under your jurisdiction.

This issues with the approval of Chairperson, CBDT.

Yours faithfully,



16/9/15

(A.K. Sinha)
Director (ITCC)

Copy to:

1. Chairperson and all Members of CBDT.
2. All Joint Secretaries and Commissioners in CBDT.
3. Pr. DGIT (Systems) and Pr.DGIT (Admin.).
4. Additional Directors General (Recovery) and (PR,PP&OL).
5. Web Managers of irsofficersonline.gov.in and incometaxindia.gov.in for placing the Instruction on the respective portal.
6. Office of Comptroller & Auditor General of India (30 copies).