

Sr. No.	Notification No.	Date	Clause	Authorities Prescribed and Notification Instructions	Remarks
1	<u>S.O.4165, DATED 8-8-1975</u>	08.08.1975	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Every officer of or above the rank of a Superintendent of Police of the Delhi Special Police Establishment, constituted by the Delhi Special Police Establishment Act, 1946 (25 of 1946)	
2	<u>No. 403/1-2/74-ITCC, dated 8-8-1975</u>	08.08.1975	clause (a) of sub-section (1) of section 138	(a) Director of Inspection (b) Additional Director of Inspection (c) Deputy Director of Inspection (d) Commissioner of Income-tax (e) Additional Commissioner of Income-tax (f) Inspecting Assistant Commissioner of Income-tax	
3	<u>S.O.4051, DATED 29-6-1976</u>	29.06.1976	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Settlement Officers and Assistant Settlement Officers of the Board of Revenue, Government of West Bengal	These two notifications have the same content
4	<u>S.O.2749, DATED 29-6-1976</u>	29.06.1976	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Settlement Officers and Assistant Settlement Officers of the Board of Revenue, Government of West Bengal	
5	<u>3670, [S.O.3030, (F. No. 225/20/79-ITA-II)], DATED 20-9-1980</u>	20.09.1980	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Every officer of or above the rank of a Superintendent of Police serving in the Vigilance Bureau created by the Punjab Government under Notification No. 7823-3H-68/7966 dated 12-8-1968 read with Order No. 4019-V(2)-72 dated 14-8-1972 of the Government of Punjab	
6	<u>4322 [S.O.927 (F. No. 225/84/79-ITA-II)], DATED 19-11-1981</u>	19.11.1981	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Every officer of or above the rank of Superintendent of Police in the Department of Vigilance, Government of Bihar	
7	<u>5503 [S.O.186 (F. No. 225/39/83-IT(II))], DATED 9-12-1983</u>	09.12.1983	sub-clause (ii) of clause (a) of sub-section (1) of section 138	All class I officers of the Reserve Bank of India, Regional Office, Ahmedabad	
8	<u>5504 [S.O.258 (F. No. 225/113/83-ITA. II)], DATED 9-12-1983</u>	09.12.1983	sub-clause (ii) of clause (a) of sub-section (1) of section 138	All Officers of and above the rank of Superintendent of Police of the Special Police Establishment, Government of Madhya Pradesh	
9	<u>5540 [S.O.259 (F. No. 225/96/83-ITA-II)], DATED 23-12-1983</u>	23.12.1983	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Karnataka State Vigilance Commission, Bangalore, or any officer specifically authorised by the commission in this behalf	
10	<u>6819, [S.O.3177, (F. No. 225/43/86-ITA-II)], DATED 18-7-1986</u>	18.07.1986	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Uttar Pradesh Vigilance Commission, U.P., Lucknow, or any officer specifically authorised by the Commission in this behalf	
11	<u>7348, [S.O.2973, (F. No. 225/115/86-IT(A2))], DATED 17-6-1987</u>	17.06.1987	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Superintendent of Police, Vigilance, Flying Squad II, Punjab, Patiala, of any other officer specifically authorised by him in this behalf	
12	<u>7382 [S.O.2582 (F. No. 225/107/87-ITA. (III))], DATED 30-6-1987</u>	30.06.1987	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Every officer of or above the rank of Superintendent of Police of Madhya Pradesh Special Police Establishment attached to the Office of Lokayukt, Madhya Pradesh	
13	<u>8854 [S.O.1129 (F. No. 225/106/90-I.T.A. II)], DATED 20-3-1991</u>	20.03.1991	sub-clause (ii) of clause (a) of sub-section (1) of section 138	All the officers of and above the rank of Director (Vigilance) of the State Vigilance Organisation, Government of Orissa	
14	<u>9125 [S.O.2977 (F. No. 225/77/90-ITA-II)], DATED 16-11-1992</u>	16.11.1992	sub-clause (ii) of clause (a) of sub-section (1) of section 138	All the officers of and above the rank of Superintendent of Police serving in the State Vigilance Bureau, Haryana	
15	<u>9161 [S.O. 5(E)], DATED 1-1-1993</u>	01.01.1993	-	-	This notification contains Corrigendum to Income-tax Act, 1961 carried out on 1st January, 1993. It is not reproduced here as it is already contained in the body of the Act itself
16	<u>9298 [S.O.1376 (F. No. 225/110/93-ITA.II)], DATED 28-5-1993</u>	28.05.1993	sub-clause (ii) of clause (a) of sub-section (1) of section 138	The Custodian, appointed under the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992, Room No. 24, Jeevan Deep, Parliament Street, New Delhi	
17	<u>9299 [S.O.1375 (F. No. 225/127/93-ITA.II)], DATED 28-5-1993</u>	28.05.1993	sub-clause (ii) of clause (a) of sub-section (1) of section 138	The Board for Industrial and Financial Reconstruction, established under section 4 of the Sick Industrial Companies (Special Provisions) Act, 1985 (1 of 1986)	
18	<u>9392 [S.O.2463 (F. No. 225/167/93-ITA.II)], DATED 21-10-1993</u>	21.10.1993	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Any police officer not below the rank of Superintendent of Police or any officer specially authorised in this behalf by a police officer of or above the rank of Superintendent of Police of competent jurisdiction of Bureau of Investigation, Lokayukta, Bangalore, in any particular case or inquiry undertaken by the said organisation	

19	<u>11040 [F.No. 225/121/99/ITA.II], DATED 19-8-1999</u>	19.08.1999	sub-clause (ii) of clause (a) of sub-section (1) of section 138	The Director, Anti Corruption Bureau, Gujarat, Government of Gujarat or any other officer, not below the rank of Superintendent of Police, duly authorised by him in writing in respect of such specific case	
20	<u>11454 [S.O. 731(E), (F.No. 225/170/2000/ITA-III)], DATED 28-7-2000</u>	28.07.2000	clause (a) of sub-section (1) of section 138	(a) Chief Commissioner of Income-tax ; (b) Director-General of Income-tax ; (c) Commissioner of Income-tax ; (d) Director of Income-tax ; (e) Additional Commissioner of Income-tax ; (f) Additional Director of Income-tax ; (g) Joint Commissioner of Income-tax ; and (h) Joint Director of Income-tax	
21	<u>9 [F.No. 225/117/2002/ITA.II], DATED 7-1-2003</u>	07.01.2003	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Central Provident Fund Commissioner, Employees' Provident Fund Organisation, India or any other officer, not below the rank of Regional Provident Fund Commissioner, duly authorised by him in writing in respect of such specific case	
22	<u>SO 576E [137 [F.No. 225-21-2003-ITA-II], DATED 23-5-2003]</u>	23.05.2003	sub-section (2) of section 138	No public servant shall produce before any person or authority any such document or record or any information or computerised data or part thereof as comes into his or her possession during the discharge of official duties: Provided that nothing contained hereinbefore shall apply- (i) to the disclosure of information (including the production of such document or record or supply of computerised data) in respect of allotment of Permanent Account Number, Tax Deduction Account Number and computerisation of Income-tax records relating to the income-tax assessee, to the persons or agencies as the Director General of Income-tax (Systems) may decide from time to time, in accordance with directions and guidelines issued by the Central Board of Direct Taxes; (ii) to the disclosure of any information in accordance with the notifications issued under section 138 from time to time.	
23	<u>76 [File No. 414/66/2003-IT (Inv-I)], DATED 10-3-2004</u>	10.03.2004	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Director, Special Fraud Investigation Office, Department of Company Affairs, Ministry of Finance, Government of India, New Delhi	
24	<u>104 [F.No. 286/54/2003-IT (Inv-II)], DATED 18-3-2004</u>	18.03.2004	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Home Secretary-cum-Chief Vigilance Officer and Superintendent of Police or Senior Superintendent of Police-cum-Incharge Vigilance Cell, Chandigarh Administration	
25	<u>284/2006 [F.No. 225/9/2006-IT(A-III)], dated 9-10-2006</u>	09.10.2006	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Director General, Employees- State Insurance Corporation, India	
26	<u>48/2009 [F.No. 225/20/2009 - IT(A-II)]/S.O. 1492(E), dated 16-6-2009</u>	16.06.2009	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Every officer of or above the rank of Superintendent of Police in the Vigilance Bureau, Government of Jharkhand	
27	<u>19/2013 [F.No. 225/38/2013-ITA. III]/SO 598(E), DATED 12-3-2013</u>	12.03.2013	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Director, Financial Intelligence Unit India (FIU-IND), Ministry of Finance	
28	<u>32/2013 [F.No.225/62/2013-ITA.II]/SO 937(E), DATED 18-4-2013</u>	18.04.2013	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Joint Director and above serving in Directorate of Enforcement, Department of Revenue, Ministry of Finance, Government of India, who are performing functions under the Foreign Exchange Management Act, 1999 and the Prevention of Money Laundering Act, 2002	
29	<u>ORDER [F.No.225/189/2013/ITA.II], DATED 6-1-2014</u>	06.01.2014		The Central Board of Direct Taxes hereby directs that Director General of Income-tax (Systems) shall be the specified authority for the purpose of providing following information for purposes of implementation of National Food Security Act, 2013. Information about (i) Name; (ii) Father's name; and (iii) Address of Resident individual Income-tax Payees of a particular State/Union Territory. This information will be furnished to the designated authority of a State/Union Territory (as notified by Central Government vide Notification No. 1 dated 6-1-2014). The information shall be provided for two consecutive financial years prior to the financial year preceding the financial year in which information has been sought (For example, if information has been sought in FY 2013-14, the information shall be provided for FY 2010-11 and FY 2011-12) 2. It is also clarified that in case, it is found that some of the data about Resident Individual Income-tax payees being assessed in the particular State/Union Territory is not complete, such fact will be intimated to designated authority concerned of State/Union territory by Director General of Income-tax (Systems). 3. It is further clarified that due to confidentiality of data, the information will be provided by Director General of Income-tax (Systems) after signing of MoU with the designated authority concerned on behalf of such State/Union Territory which inter alia would include the mode of transfer of data, maintenance of confidentiality and mechanism for safe preservation of data.	
30	<u>1/2014 [F.No.225/189/2013-ITA.II], DATED 6-1-2014</u>	06.01.2014	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Officer of the rank of Secretary in various States(s)/Union territories in India who is responsible for implementation of the National Food Security Act, 2013 on behalf of respective Government in such State(s)/Union Territories	

31	<u>SO 2322(E) [F.NO.142/8/2016-TPL], DATED 6-7-2016</u>	06.07.2016	sub-section (2) of section 138 of the Income-tax Act	No public servant shall produce before any person or authority any such document or record or any information or computerised data or part thereof as comes into his possession during the discharge of official duties in respect of a valid declaration made under 'the Income Declaration Scheme, 2016', contained in Chapter IX of the Finance Act, 2016 (28 of 2016)
32	<u>SO 3262(E) [NO.95/2016 (F.NO.225/284/2015-ITA.III)], DATED 19-10-2016</u>	19.10.2016	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Director, Vigilance and Anti-Corruption Bureau, Kerala
33	<u>SO 23(E)[NO.118/2016 (F.NO.225/305/2016/ITA.III)], DATED 16-12-2016</u>	16.12.2016	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Joint Secretary (Marketing), Ministry of Petroleum and Natural Gas, Government of India
34	<u>SO 1020(E) [19/2017 (F.NO.225/26/2016-ITA.III)], DATED 27-3-2017</u>	27.03.2017	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Addl DGP, Economic Offences Wing & Anti Corruption Bureau, Government of Chhattisgarh for purposes of the said clause. It is clarified that Income-tax authority, as specified In Notification No. SO No. 731(E), dated 28-7-2000, shall— (i) furnish only relevant and precise information after forming an opinion that furnishing of such information is necessary so as to enable the above notified authority to perform its functions under the law being administered by it; and (ii) convey to the authority being specified vide this notification to maintain absolute confidentiality in respect of information being furnished.
35	<u>SO 1056(E) [NO.22/2017 (F.NO.225/285/2015-ITA.III)], DATED 30-3-2017</u>	30.03.2017	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Director, Vigilance and Anti-Corruption, Government of Tamilnadu for purposes of the said clause. It is clarified that income-tax authority, as specified in Notification No. SO No. 731(E) dated 28-7-2000, shall— (i) furnish only relevant and precise information after forming an opinion that furnishing of such information is necessary so as to enable the above notified authority to perform its functions under the law being administered by it; and (ii) convey to the authority being specified vide this notification to maintain absolute confidentiality in respect of information being furnished.
36	<u>SO 1178(E) [NO.29/2017 (F.NO.225/97/2015-ITA.III)], DATED 31-3-2017</u>	31.03.2017	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Lokayukt and Up-Lokayukt, Uttar Pradesh for purposes of the said clause. It is clarified that income-tax authority, as specified in Notification No. SO 731(E), dated 28-7-2000, shall— (i) furnish only relevant and precise information after forming an opinion that furnishing of such information is necessary so as to enable the above notified authority to perform its functions under the law being administered by it; and (ii) convey to the authority being specified vide this notification to maintain absolute confidentiality in respect of the information being furnished.
37	<u>SO 1369(E) [NO.31/2017 (F.NO.225/46/2016-ITA.III)], DATED 19-4-2017</u>	19.04.2017	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Special Commissioner of Police, Crime, Delhi (Office of Crime Branch & Economic Offences Wing, Delhi Police) for the purposes of the said clause. It is clarified that income-tax authority, as specified in Notification No. SO 731(E), dated 28-7-2000, shall— (i) furnish only relevant and precise information after forming an opinion that furnishing of such information is necessary so as to enable the above notified authority to perform its functions under the law being administered by it; and (ii) convey to the authority being specified vide this notification to maintain absolute confidentiality in respect of the information being furnished
38	<u>SO 1370(E) [NO.30/2017 (F.NO.225/286/2015-ITA.III)], DATED 19-4-2017</u>	19.04.2017	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Inspector General of Police, Economic Offences Wing, CSO, Kerala for the purposes of the said clause. It is clarified that Income-tax Authority, as specified in Notification No. SO 731(E), dated 28-7-2000, shall— (i) furnish only relevant and precise information after forming an opinion that furnishing of such information is necessary so as to enable the above notified authority to perform its functions under the law being administered by it; and (ii) convey to the authority being specified vide this notification to maintain absolute confidentiality in respect of the information being furnished
39	<u>54/2017 [(F.NO.225/300/2016-ITA.III)], DATED 21-6-2017</u>	21.06.2017	sub-clause (ii) of clause (a) of sub-section (1) of section 138	Joint Secretary (Ops.), NATGRID, Ministry of Home Affairs, Government of India. This Notification has to be read with order (Annex) under section 138(1)(a) of Income- tax Act, 1961 dated 21-6-2017 in file of even number, issued by the Central Board of Direct Taxes, notifying Principal Director General of Income-tax (Systems) as the 'designated authority' for furnishing the 'bulk information' on certain identified parameters to the above authority, being notified.
40	<u>ORDER (F.NO.225/300/2016-ITA.II), DATED 21-6-2017</u>	21.06.2017		Principal Director General of Income-tax (Systems), New-Delhi shall be the specified authority for furnishing information to the Joint Secretary (Ops.), NATGRID, Ministry of Home Affairs, Government of India, as notified vide Notification No. 54/2017 dated 21-6-2017 under sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act. 2. Following 'bulk information' shall be furnished: (a) All Pan Number(s); (b) Name, father's name, gender, date of birth, photograph, signature/thumb impression of all PAN Card holders; and (c) All information available in ITD database regarding residential/office addresses, addresses for communication, E-mail addresses and phone/mobile numbers of all PAN Card holders.

41	<u>SO 2626(E) [NO.74/2017 (F.NO.225/252/2017-ITA.II), DATED 26-7-2017</u>	26.07.2017	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	<p>Joint Secretary, Ministry of Corporate Affairs, Government of India, for purposes of the said clause.</p> <p>This Notification has to be read with order under section 138(1)(a) of Income-tax Act, 1961 dated 26-7-2017 in file of even number, issued by the Central Board of Direct Taxes, notifying Principal Director General of Income-tax (Systems) as the 'designated authority' for furnishing the 'bulk information' on certain identified parameters to the above authority, being notified.</p>
42	<u>ORDER (F.NO.225/252/2017-ITA.II), DATED 26-7-2017</u>	26.07.2017		<p>Principal Director General of Income-tax (Systems), New-Delhi (Pr. DGIT(Systems)) shall be the specified authority for furnishing the 'bulk information' to Joint Secretary, Ministry of Corporate Affairs (MCA), Government of India, as notified vide Notification No.74/2017 dated 26-7-2017 under sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act.</p> <p>2. Following 'bulk information' shall be furnished:</p> <ol style="list-style-type: none"> Pan data in respect of corporates; Income Tax Returns (ITRs) of corporates (specific relevant fields to be decided in consultation between Pr. DGIT(Systems) & MCA); Audit reports under section 44AB of the Income-tax Act, 1961 in case of corporates (specific relevant fields to be decided in consultation between Pr. DGIT(Systems) & MCA); SFT information relating to corporates; Identified PAN CIN Associations; Identified PAN DIN Associations; and Any further information considered necessary for identifying 'dormant companies' (to be decided on basis of mutual consultation between Pr. DGIT(Systems) & MCA)
43	<u>NO. 6/2018</u>	12.02.2018	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	<p>Chief Executive Officer, Government e Marketplace(GeM)</p> <p>This Notification has to be read with order under section 138(1)(a) of Income-tax Act, 1961 dated 12-2-2018 in file of even number, issued by the Central Board of Direct Taxes, notifying Principal Director General of Income-tax (Systems) as the 'designated authority' for furnishing the information to the authority, being notified.</p>
44	<u>ORDER (F.NO.225/61/2018-ITA.II), DATED 12-2-2018</u>	12.02.2018		<p>Principal Director General of Income-tax (Systems), New-Delhi (Pr. DGIT(Systems)) shall be the specified authority for furnishing the information to Chief Executive Officer, Government e Marketplace(GeM), as notified vide Notification No.6/2018 dated 12-2-2018 under sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act.</p> <p>2. Following information regarding entities seeking registration with GeM as sellers shall be furnished:</p> <ol style="list-style-type: none"> Pan data in respect of seller; Latest available three years' Balance Sheet of the sellers; Key Directors' details related to the sellers; and Any further information considered necessary for verification of antecedents of the sellers (to be decided on basis of mutual consultation between Pr. DGIT(Systems) & GeM) <p>On the basis of mutual consultations between the two authorities, the information being provided by income-tax department on any of the above parameters can also be in form of online verification by GeM portal for which necessary system enablement would be provided by Pr.DGIT(Systems). However, information being shared under section 138 of the Act by the Income-tax Department with GeM shall be used only for its internal purposes & not shared/passed on to other institution/agency.</p>
45	<u>NO. 34/2018</u>	25.07.2018	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	<p>Director General, Central Economic Intelligence Bureau (CEIB), Department of Revenue, Government of India</p> <p>This Notification has to be read with order under section 138(1)(a) of Income-tax Act, 1961 dated 25-7-2018 issued by the Central Board of Direct Taxes (CBDT) in file of even number, specifying income-tax authorities for furnishing specified information to the authority being notified, above.</p> <p>If any information being furnished by the specified income-tax authority, as a consequence of this notification, contains a reference to information received from foreign jurisdiction(s), the confidentiality clause as per Article 26 of OECD Model Convention and Chapter 7 of Exchange of Information Manual published by FT& TR division of CBDT has to be adhered to and such information cannot be shared with other agencies till prior permission of the sharing foreign jurisdiction is received through CBDT by the CEIB.</p>

				Income-tax authorities specified in column (3) of the Table below shall furnish the information as mentioned in the corresponding entry in column (2) to the Director General, Central Economic Intelligence Bureau, Department of Revenue, Government of India, as notified under sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act, vide Notification No. 34/2018 dated 25.07.2018.																
46	<u>Order [F.NO.225/245/2018-ITA.III], DATED 25-7-2018</u>	25.07.2018		<p>TABLE</p> <table border="1"> <thead> <tr> <th>S. No. (1)</th> <th>Information to be furnished Specified (2)</th> <th>Income-tax Authority (3)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Preliminary Search Report, Summary of Survey Report, Summary of Appraisal Report</td> <td>DGIT (Investigation)</td> </tr> <tr> <td>2.</td> <td>Summary of assessment order(s) in cases searched/surveyed by DGIT(Investigation)</td> <td>Pr.CCIT, DGIT (Investigation), Pr. CCIT (International-tax), CCIT (Exemption), CCIT (Central)</td> </tr> <tr> <td>3.</td> <td>Summary of appellate order(s) of Commissioner (Appeals) in cases searched/surveyed by DGIT (Investigation)</td> <td>Pr.CCIT, DGIT (Investigation), Pr. CCIT(International-tax), CCIT (Exemption),CCIT (Central)</td> </tr> <tr> <td>4.</td> <td>Details of Prosecutions filed/convictions/acquittals</td> <td>Pr.CCIT, DGITT (Investigation), Pr. CCIT (International-tax), CCIT (Exemption), CCIT (Central), DGIT (I&CI)</td> </tr> </tbody> </table> <p>While furnishing the abovementioned details, as provided in section 138(1)(a) of the Act, the specified income-tax authority has to form an opinion that furnishing of such information is necessary for the purpose of enabling the specified authority in CEIR to perform its functions.</p>	S. No. (1)	Information to be furnished Specified (2)	Income-tax Authority (3)	1.	Preliminary Search Report, Summary of Survey Report, Summary of Appraisal Report	DGIT (Investigation)	2.	Summary of assessment order(s) in cases searched/surveyed by DGIT(Investigation)	Pr.CCIT, DGIT (Investigation), Pr. CCIT (International-tax), CCIT (Exemption), CCIT (Central)	3.	Summary of appellate order(s) of Commissioner (Appeals) in cases searched/surveyed by DGIT (Investigation)	Pr.CCIT, DGIT (Investigation), Pr. CCIT(International-tax), CCIT (Exemption),CCIT (Central)	4.	Details of Prosecutions filed/convictions/acquittals	Pr.CCIT, DGITT (Investigation), Pr. CCIT (International-tax), CCIT (Exemption), CCIT (Central), DGIT (I&CI)	
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47	<u>S.O. 5157E [No. 59/2018, F.No. 225/355/2018-ITA-II]</u>	01.10.2018	sub-section (2) of section 138	In respect of a valid declaration made under "Taxation and Investment Regime for Pradhan Mantri Garib Kalyan Yojana, 2016 (PMGKY Scheme), contained in Chapter IXA of the Finance Act, 2016, inserted by the Taxation Laws (Second Amendment) Act, 2016 (No.48 of 2016), no public servant shall produce before any person or authority, any such document or record or any information or computerised data or part thereof as comes into his possession during the discharge of official duties regarding the PMGKY Scheme, other than those specified in section 199-O of Taxation Laws (Second Amendment) Act, 2016 (No.48 of 2016).																
48	<u>11/2019 [SO 979(E) (F.No.225/30/2019-ITA.III)], DATED 21-2-2019</u>	21.02.2019	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	Joint Secretary (PMAY), Ministry of Housing and Urban Affairs, Government of India																
49	<u>S.O. 1065(E) [NO.12/2019 (F.NO.FEMA 20(R)/5/2019-RB)], DATED 27-2-2019</u>	27.02.2019	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	Nodal Officer, Pradhan Mantri Kisan Samman Nidhi (PM-KISAN) of all State Governments and Union Territories for the purposes of the said clause in connection with sharing of information regarding income tax assesseees for identifying the eligible beneficiaries under PM-KISAN Yojana.																
50	<u>ORDER (F.NO.225/49/2019/ITA.III), DATED 27-2-2019</u>	27.02.2019		Principal Director General of Income-tax (Systems), New Delhi shall be the specified authority for furnishing information to Nodal Officer, Pradhan Mantri Kisan Samman Nidhi (PM-KISAN) of all State Governments and Union Territories as notified vide Notification No. 12/2019 dated 27-2-2019 under sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act. 2. The Information to be furnished shall be: (a) Mapping of Income-tax payees of the Assessment year 2018-19 from the list of otherwise eligible beneficiaries under PM-KISAN Yojana on the basis of Aadhaar Numbers.																
51	<u>ORDER (F.NO.225/105/2019/ITA.III), DATED 30-04-2019</u>	30.04.2019	sub-clause (i) of clause (a) of sub-section (1) of Section 138	Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), New Delhi shall be the specified authority for furnishing information respecting assesseees to Nodal Officer, Goods and Service Tax Network (GSTN) 2. The Information to be furnished shall be: (a) Request based exchange of data, wherein, important financial fields which are captured in the Income Tax Returns (ITRs) such as (i) status of filing ITR; (ii) turnover; (iii) gross total income, (iv) turnover ratio; (v) GTI range; (vi) turnover range and (vii) any other field, the modalities of which shall be decided by the concerned specified authorities. (b) Spontaneous exchange of data, the modalities of which shall be decided by the concerned specified authorities (c) Automatic exchange of data, the modalities of which shall be decided by the concerned specified authorities																
52	<u>S.O.4709 (E) [NO.106/2019 (F.NO. 225/214/2019-ITA.III)], DATED 30-12-2019</u>	30.12.2019	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	Director General, Anti-Corruption Bureau, Government of Rajasthan, Jaipur for the purpose of said clause. 2. It is clarified that income-tax authority, as specified in Notification No. S.O. No. 731(E) dated 28.07.2000, shall— (i) furnish only relevant and precise information after forming an opinion that furnishing of such information is necessary so as to enable the above notified authority to perform its functions under the law being administered by it; and (ii) convey to the authority being specified vide this notification to maintain absolute confidentiality in respect of information being furnished.																

53	<u>ORDER NO. [F. NO. 225/297/2019/ITA.II], DATED 10-2-2020</u>	10.02.2020		<p>Principal Director General of Income-tax (Systems), New Delhi shall be the specified income-tax authority for furnishing information respecting assessee to Securities and Exchange Board of India ('SEBI') as notified by the Central Government vide Notification No. 9206 dated 10-2-1993 under sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act.</p> <p>2. The data/information to be furnished by the specified income-tax authority shall be:</p> <p>(a) Request based exchange of data, wherein, information such as (i) PAN information (including date of application/creation for PAN, father's name/husband's name, Date of birth (date of incorporation), photograph, signature (name of the signatory in case of non-individual);(ii) Name and PANs of partners in Partnership Firm and LLPs;(iii) KYC Information contained in IT Return (e.g. Email Id, Mobile number, address, etc.);(iv) IP address appearing on the acknowledgement of the filed IT return;(v) Financial particulars of the business as filed in ITR and Tax Audit Report including Income from trading in securities, Bank account details etc. (vi) Form 61A information reported by reporting entities under rule 114E of the Income-tax Rules, 1962;(vii) Transactions reported by entities deducting tax at source (TDS) and collecting tax at source (TCS); and (viii) Any other information considered necessary for SEBI (to be decided on basis of mutual agreement between SEBI and CBDT).</p> <p>(b) Suo Moto exchange of data, wherein, information such as (i) List of scrutiny cases marked as having Evasion/Violation related to "Stock Market Manipulation"; and (ii) Any other information considered necessary for SEBI (to be decided on basis of mutual agreement between SEBI and CBDT).</p> <p>(c) Automatic exchange of data, wherein, information such as (i) Form 61 as per Income Tax Rules, 1962 (information of an individual or a person (not being a company or firm) who does not have a PAN) submitted by SEBI regulated intermediary; and (ii) Any other information considered necessary for SEBI (to be decided on basis of mutual agreement between SEBI and CBDT).</p> <p>While furnishing the information, the specified income-tax authority shall form an opinion that sharing of such information is necessary for the purposes of enabling the SEBI to perform its functions under its respective laws.</p>	
54	<u>S.O. 2345(E) [No.48/2020/ F. No. 225/115/2020-ITA.II], DATED 14-7-2020</u>	14.07.2020	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	Additional Secretary and Development Commissioner, Ministry of Micro Small and Medium Enterprises, Government of India	
55	<u>ORDER F.No. 225/ IIS12020/IT A.II</u>	14.07.2020		<p>Principal Director General of Income-tax (Systems), New Delhi shall be the specified authority for furnishing information to Additional Secretary and Development Commissioner, Ministry of Micro Small and Medium Enterprises, Government of India notified vide Notification No.48/2020 dated 14.07.2020 under sub-clause(ii) of clause (a) of sub-section (1) of section 138 of the Act.</p> <p>2. The Information to be furnished shall be:</p> <p>a) Schedule DPM which is related to Depreciation on Plant and Machinery as reported in ITR-3, 5 and 6;</p> <p>b) Sales/Gross receipts of business as reported in ITR-3, 5 and 6 ;</p> <p>c) Gross Turn over/Gross Receipts as reported in ITR-4.</p>	
56	<u>S.O. 2411(E) [NO. 52/2020/F. NO. 225/53/2020-ITA.II], DATED 21-7-2020</u>	21.07.2020	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	<ol style="list-style-type: none"> 1. Cabinet Secretariat 2. Intelligence Bureau 3. Narcotics Control Bureau 4. National Investigation Agency 	
57	<u>S.O. 2415 (E) [NO. 51/2020/F. NO. 225/49/2019-ITA.II] DATED 21-7-2020</u>	21.07.2020	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	Joint Secretary (Farmers welfare), Department of Agriculture, Cooperation and Farmers Welfare, Ministry of Agriculture and Farmers Welfare, Government of India, for the purposes of the said clause in connection with sharing of information regarding income-tax assessee for identifying the eligible beneficiaries under PM-KISAN Yojana.	
58	<u>S.O. 2528(E) [NO. 57/2020/F. NO. 225/ 98/2019-ITA.II], DATED 30-7-2020</u>	30.07.2020	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	<p>Director General/Secretary, Competition Commission of India for the purpose of said clause.</p> <p>2. It is clarified that income-tax authority, as specified in Notification No. S.O. No. 731(E) dated 28-7-2000, shall-</p> <p>(i) furnish only relevant and precise information after forming an opinion that furnishing of such information is necessary so as to enable the above notified authority to perform its functions under the law being administered by it; and</p> <p>(ii) convey to the authority being specified vide this notification to maintain absolute confidentiality in respect of information being furnished</p>	
59	<u>S.O. 2947(E) [NO. 71/ 2020/F. NO. 225/136/2020-ITA.II], DATED 31-8-2020</u>	31.08.2020	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	"Scheduled Commercial Banks" listed in the Second Schedule of the Reserve Bank of India Act, 1934	
60	<u>S.O. 4545E [F.No. 225/161 /2020 -ITA.II/Notification No 90/2020]</u>	15.12.2020	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	Secretary, Citizen Resources Information Department, Government of Haryana, for the purposes of the said clause in connection with sharing of information regarding income-tax assessee for identifying the eligible beneficiaries for transfer of financial assistance through Direct Benefit Transfer Scheme	
61	<u>S.O. 640(E) (No. 05/2021) F. No. 225/02/2021 -ITA-II</u>	11.02.2021	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	'Chief Executive Officer, Center for e-Governance, Government of Karnataka' for the purposes of the said clause in connection with sharing of information regarding income-tax assessee for identifying the eligible beneficiaries for implementing social security/public welfare schemes with the help of Entitlement Management System.	
62	<u>ORDER (F.NO.225/53/2020/ITA.II), DATED 31-05-2021</u>	31.05.2021		State Police Agencies as notified by the Central Government in connection with NATGRID project	

63	S.O. 2098(E) (No. 69/2021) F. No. 225/53/2020 -ITA-II	31.05.2021	sub-clause (ii) of clause (a) of sub-section (1) of Section 138	<table border="1"> <thead> <tr> <th data-bbox="812 159 884 180">S. No.</th> <th data-bbox="884 159 1094 180">Name of the State Police</th> <th data-bbox="1094 159 1745 180">Nodal Officer</th> </tr> </thead> <tbody> <tr> <td data-bbox="812 196 884 217">1</td> <td data-bbox="884 196 1094 217">Assam Police</td> <td data-bbox="1094 196 1745 217">Additional Director General of Police (STF), Assam Police</td> </tr> <tr> <td data-bbox="812 217 884 238">2</td> <td data-bbox="884 217 1094 238">Chhattisgarh Police</td> <td data-bbox="1094 217 1745 238">Additional Inspector General (Int), Chhattisgarh Police</td> </tr> <tr> <td data-bbox="812 238 884 259">3</td> <td data-bbox="884 238 1094 259">Punjab Police</td> <td data-bbox="1094 238 1745 259">Inspector General of Police (Counter Intelligence), Punjab Police</td> </tr> <tr> <td data-bbox="812 259 884 280">4</td> <td data-bbox="884 259 1094 280">Uttar Pradesh Police</td> <td data-bbox="1094 259 1745 280">Additional Director General of Police (Law & Order), UP Police</td> </tr> <tr> <td data-bbox="812 280 884 302">5</td> <td data-bbox="884 280 1094 302">West Bengal Police</td> <td data-bbox="1094 280 1745 302">Inspector General of Police (CID), West Bengal Police</td> </tr> <tr> <td data-bbox="812 302 884 323">6</td> <td data-bbox="884 302 1094 323">Delhi Police</td> <td data-bbox="1094 302 1745 323">Joint Commissioner of Police (Crime), Delhi Police</td> </tr> </tbody> </table>	S. No.	Name of the State Police	Nodal Officer	1	Assam Police	Additional Director General of Police (STF), Assam Police	2	Chhattisgarh Police	Additional Inspector General (Int), Chhattisgarh Police	3	Punjab Police	Inspector General of Police (Counter Intelligence), Punjab Police	4	Uttar Pradesh Police	Additional Director General of Police (Law & Order), UP Police	5	West Bengal Police	Inspector General of Police (CID), West Bengal Police	6	Delhi Police	Joint Commissioner of Police (Crime), Delhi Police	
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