

26. Functions of Inspectors of Income-tax

26.1 General

- (a) Assistance in search and seizure operations at any time, if so directed.
- (b) Implementation of specific roles assigned to an Inspector in the departmental application software.
- (c) Assistance of works relating in preparation of replies to Parliament questions, reports for C&AG and Parliamentary Committees etc.
- (d) Assistance in performance review to Assessing Officers to review performance, monitoring of Action Plan, other targets and timely submission of statistical reports to higher authorities.
- (e) Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff associations, departmental examinations and protocol work.
- (f) Outdoor work relating to filing of appeals or reference applications before ITAT, Courts, Settlement Commission, consultation with standing counsel, attending Courts/ CAs.
- (g) Service of summons/ notices, if so directed.
- (h) Any other work of official nature specifically assigned.

26.2 Work Relating to Enquiry and Surveys

- (a) External survey including survey under Section 133A.
- (b) Internal survey including collection, verification and dissemination of information.
- (c) Specific enquiries in individual cases as may be assigned from time to time.
- (d) Gathering of intelligence information.
- (e) Maintaining and entering data regarding survey cases, parties/ premises surveyed, details of authorizations, staff associated with surveys, assessment particulars of parties, and surveys involving violent incidents etc.
- (f) Preparing & Maintaining appraisals survey reports regarding concealment detected in surveys.
- (g) Surveys consequential to outstation requests, and recommendations made.
- (h) Preparing list of new assesseees added consequent to these surveys.

26.3 Work Relating to Assessments and Related Functions

- (a) Assisting AO in processing of returns i.e. checking/ verifying data for processing of returns on computers using departmental application software including related data entry.
- (b) Assistance in checking of returns under Section 139(9), and generating letters of deficiencies.

- (c) Assistance in checking of claims, brought forward losses, deductions, exemptions, relief and rebates under the Act.
- (d) Generating notices for defaulters, demand notices and penalty notices.
- (e) Assisting the Assessing officer in passing orders relating to revisions, rectifications, appeal effects.
- (f) Assisting the Assessing officer processing of applications under Section 154.
- (g) Collection, compilation and entry of data for valuation purposes.
- (h) Operation of judicial reference system for locating case laws, circulars, instructions and notifications issued by CBDT/ Directorates, and inter-linking/ cross-checking of references and citations.
- (i) Assistance the work relating to preparation of statistical reports/ statements called by higher authorities including audit, PAC matters, Parliament questions and other matters.
- (j) Drafting of penalty orders.
- (k) Scrutinizing appellate orders and preparing comments/ necessary reports for submitting to appropriate authorities including drafting of remand reports.
- (l) Examination of accounts in regard to specific items, including assistance in search cases.
- (m) Preparation of appeal papers and filing of appeals.

26.4 Work Relating to Collection of Arrear Demand and Related Functions

- (a) Assisting the Assessing officer for issuing notice under Section 220, 221, 226.
- (b) Reconciliation of arrear demand.
- (c) Entering and verifying arrear demand on the system.
- (d) Generating ledger statement from system and their follow up.
- (e) Maintaining list of cases where instalments/ stay of demand and Write-off granted by the AO including related data entry.
- (f) Generating notices to defaulters under Section 220, 221 & 226.
- (g) Generating list of advance tax defaulters and notices.
- (h) Outdoor work relating to recovery of taxes.
- (i) Preparing proposals for write-off/ scaling down.
- (j) Assistance in preparation of reports in dossier cases.
- (k) Follow-up of arrear and current demand, including issue of show-cause notices, generate notices & other action under Section 226 etc., disposal of stay petitions, and levy of penalty etc.
- (l) Carrying forward of arrear demand and its verification.

26.5 Work Relating to Tax Evasion Petitions

- (a) Data entry of TEPs, TEP Parties and TEP petitioners.
- (b) Generating and maintaining lists of TEPs, and related information.
- (c) Conduct of enquiries on TEPs as directed.
- (d) Preparing monthly report of TEPs.

26.6 Prosecutions

- (a) Maintenance of list and register for prosecution cases including related data entry.
- (b) Monitoring dates of hearings/ proceedings in the courts, and briefing standing counsel.
- (c) Maintaining list of potential/ pending prosecution cases where appeals are pending before CIT (Appeals), ITAT, High Court or Supreme Court including related data entry.
- (d) Collection and compilation of evidence for processing of prosecution cases.

26.7 Work Relating to Audit and Related Functions

- (a) Audit work of the Range or Assessing Officer.
- (b) Internal audit of assessments, issue of audit reports and follow up action.
- (c) Processing of revenue audit objections, audit paras, etc.

26.8 Work Relating to TDS and Related Functions

- (a) Implementation of all roles assigned in TDS application software to an Inspector posted in TDS circle, including related data entry, verification and processing of TDS returns, detection of missing information and defaults, and generating outputs like show cause notices, orders and demand notices and recovery notices etc.
- (b) Attending to matters relating to penalty, rectification, revision, appeal etc.
- (c) Follow up of current and arrear demands.
- (d) Assisting AO in matters relating to disposal of penalty proceedings, maintaining list of defaults detected and penalty proceedings, issue of show cause notices, drafting of penalty orders and their follow-up.
- (e) Maintaining register of prosecution cases, monitoring progress of prosecution proceedings with dates of hearings, particulars of standing counsel etc.

26.9 Work Relating to Tax Recovery and Related Functions

- (a) Handling of tax recovery certificates assigned by the TROs.
- (b) Assistance to TRO in the discharge of his functions under the Second Schedule.
- (c) Checking of interest charged in respect of certified demands.
- (d) Reconciliation of arrears.
- (e) Execution of distraint warrants.
- (f) Maintenance and making entries in the collection/ reduction register or on ITBA/ Departmental software.
- (g) Maintenance of disposal register, stay register, instalment register, cheque register.

26.10 Work Relating to the Office of Range Additional/ Joint CIT

- (a) Scrutiny and processing of appellate orders and scrutiny reports for further appeals etc.
- (b) Matters relating to assessments, search/ seizure cases, penalty and prosecution cases requiring approval of Additional CIT/ JCIT.

- (c) Dealing with references, tax evasion petitions, audit objections, and other statutory, technical and administrative functions.
- (d) Monitoring of collections, Action Plan and other targets set by higher authorities.
- (e) Assistance in inspections & work relating to audit.
- (f) Monitoring of budget collections and action plan targets.
- (g) Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.
- (h) Work relating to timely disposal of audit objections, stay of demand, Write-off, action plan etc.

26.11 Work Relating to the Office of Pr. CIT/ CIT

Assistance in matters relating to:

- (a) Proposals under Sections 147, 263/ 264 and applications under Section 273A etc. and corresponding provisions of other direct tax laws.
- (b) Judicial work - second appeals, references, writs and matters before courts including CAT.
- (c) Collection, collation and dissemination of information and its follow up.
- (d) Approvals of various funds like provident fund superannuation fund and gratuity fund.
- (e) Registration of charitable trusts under Sections 12AA/ 80G etc.
- (f) Granting of statutory approvals under various provisions of the Acts relating to Direct Taxes.
- (g) References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions.
- (h) Monitoring of collections, Action Plan and other targets set by higher authorities.
- (i) Receipt accounting, inspections, & audit work.
- (j) Vigilance matters.
- (k) Registration of Income-tax practitioners and valuers.

26.12 Work Relating to the Office of Pr. CCIT/ CCIT/ Pr. CIT/ CIT

Assistance in matters relating to:

- (a) Performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities.
- (b) Coordination within the Department and with other agencies, bodies, etc.
- (c) Granting of statutory approvals, appointment of valuers, ITPs & all other matters technical in nature.
- (d) Judicial work relating to references, writs and court work including CAT.
- (e) Approval to various funds like PF, superannuation fund, gratuity fund.
- (f) Vigilance matters including collection of ACRs & collection of data for holding DPC.
- (g) References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions.

- (h) Security arrangements.
- (i) Organisation of conferences, meetings.
- (j) Monitoring of budget collections and action plan targets.
- (k) Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.

26.13 Work Relating to Representation before Tribunal

- (a) To obtain the necessary case-records/ paper books well in advance.
- (b) To prepare briefs, notes and to flag necessary papers.
- (c) To search, organise and link judicial references, circulars etc.

26.14 Work Relating to Computer Processing Centres

- (a) Checking of postings of challans in TAS, including verification of challans/ refunds exceeding Rs. 1,00,000/-, reconciliation & Designating Officer (DO) check of challans, detailed accounts etc.
- (b) Implementation of all roles assigned in ITBA-PAN System.
- (c) Assisting CIT (Admn. & TPS)/ JCIT in implementation of Computerisation programme.
- (d) To pursue matters with Banks/ ZAOs for supply of missing challans/ refunds.

26.15 Investigation and Related Work

- (a) Assistance in confidential enquiries, conduct and all other aspects of search and seizure operations and their follow up.
- (b) Enquiries into tax evasion petitions and other references.
- (c) Reconnaissance work.
- (d) Work related to survey, collection, collation and dissemination of information from internal/ external sources.
- (e) Maintenance of relevant records and generation of reports relating to TEPs, search cases and survey cases.
- (f) Vigilance matters.
- (g) Assistance in all matters relating to sanction of rewards.

26.16 Work Relating to the Office of CIT (Appeals)

- (a) Assisting the CIT in compilation and verification of submission by the assessee with Assessment records.
- (b) Generation and submission of monthly disposal statistical reports.
- (c) Online generation of Notices.
- (d) Referring judgments, rulings, case laws etc from tax expert, NJRS or other JRS software. Inter linking and cross reference of one citation with another.

27. Functioning of Office Superintendent

27.1 General

- (a) General supervision, ensuring discipline and punctuality and checking of attendance register twice.
- (b) Ensuring proper maintenance and checking of all records/ registers.
- (c) Ensuring maintenance of guard files of circulars, notifications and instructions, register of registers and register of files, attendance register, casual leave register, service book etc.
- (d) Ensuring completeness, accuracy and timely submission of all the statistical reports and returns and proper maintenance of the supporting registers.
- (e) Ensuring proper maintenance and checking of cash book, contingent expenditure register, diet money register, stock register, properties register, stamp register, stationary register, register of records destroyed, dead stock register, register of books and publications, service books, register of advances, pay bills, TA bills, LTC bills, medical bills, contingent bills etc., personal files, leave accounts, receipt and dispatch register, stamp accounts etc.
- (f) Ensuring proper and timely distribution of liveries.
- (g) Checking the quality of local purchases and ensuring observance of proper procedure while making purchases.
- (h) Ensuring timely preparation of pension, gratuity and provident fund papers etc. in respect of all retiring officials so that payment of retirement benefits is made to the person concerned by the date of retirement.
- (i) Ensuring timely submission of indent for forms and stationary, timely procurement, proper distribution thereof and proper maintenance of the registers.
- (j) Ensuring smooth functioning of dak counters, including supervision of receipt and dispatch, making of dak papers to the functionaries and prompt distribution thereof.
- (k) Ensuring annual physical verification and stock taking of records, and all moveable/ immovable assets i.e. computers, printers, furniture's, calculators, photocopying machines, FAX, PCs, etc.
- (l) Ensuring proper and timely disposal of audit objections/ queries.
- (m) Ensuring correct and timely reply to all parliament questions, PAC, Estimates Committee and C&AG queries.
- (n) Ensuring proper arrangement for conduct of all departmental and other examinations.
- (o) Ensuring proper arrangements for repair of furniture, photocopying machines, FAX, PCs, etc.
- (p) Ensuring auction sale of condemned typewriters, furniture, waste papers and other useless articles.
- (q) Ensuring cleanliness and general maintenance of all staff rooms, officer's rooms, record rooms, store rooms, corridors, bathrooms etc. in the office building and departmental guest house.
- (r) Providing facilities like lights, fans, drinking water etc. to the officers, staff members and assesses etc.

- (s) Rendering assistance to the administrative officers regarding posting and transfer of officers and staff members and maintenance of particulars of their dates of joining and relief.
- (t) Arrangement of proper binding of registers, service book etc.
- (u) Checking of magazines and news paper accounts and disposal of the waste/ scrap.
- (v) Miscellaneous correspondence with the higher authorities.
- (w) Getting ACRs of staff members written countersigned in time.
- (x) Ensuring regular and proper weeding out of old and obsolete records and obsolete forms as preexisting instructions.
- (y) Ensuring maintenance and updation of library.
- (z) Monitoring of work relating to implementation of Official language policy.
- (aa) Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff association, departmental examinations and protocol work.
- (ab) Implementation of all rolls assigned to Office Superintendent in departmental application software.
- (ac) Maintaining particulars to address and telephone numbers of officers and staff.
- (ad) Ensuring proper handing/ taking over of files and also ensuring that pending actions are duly indicated.
- (ae) Any other work of official nature specifically assigned.

27.2 Work Relating to Cash Section

Supervision and ensuring:

- (a) Preparation of group wise pay roll of all employees.
- (b) Preparation of all schedules & statements for recovery of loans and advances.
- (c) Preparation of monthly pay slip for each employee.
- (d) Calculation and deduction of Income-tax.
- (e) Calculation of interest on provident fund in respect of Group 'D' staff at the end of financial year.
- (f) Preparation of TDS certificates and annual returns of TDS.
- (g) Automatic transfer of payrolls data from one office to another office in the event of transfer of a employee.
- (h) Maintenance of sanctioned grant, its allocation and surrender.
- (i) Maintenance of expenditure as incurred and outstanding.
- (j) Maintenance of commitments at Drawing and Disbursing officer level.
- (k) Preparation of statistical reports including:
 - (i) Monthly expenditure statement.
 - (ii) Five monthly budget statement.
 - (iii) Ten monthly budget statement.

- (iv) Certificate of expenditure.
- (v) Appropriation register.
- (vi) List of bills.
- (vii) Query of subhead wise expenditure.
- (viii) Query for party wise expenditure.

27.3 Work Relating to Administration Section

Supervision and ensuring:

- (a) Maintenance of complete biodata of employees.
- (b) On-line allotment of employees numbers from the biodata furnished by employees.
- (c) Preparation of promotions and transfer orders using HRMS.
- (d) Automatic updation of relevant portion of biodata in HRMS on promotion/ transfer etc.
- (e) Work relating to completion of annual confidential reports, immovable property returns etc.
- (f) Maintenance of records of vigilance proceedings and their follow-up.
- (g) Maintenance of service book, leave account, etc.
- (h) Maintenance of list of office and residential accommodations, and assistance in allotment of flats.
- (i) Maintenance of list of telephones and vehicles and monitoring their allocation.
- (j) Maintenance of receipt, issue and balance stock of office equipment, stationery, blank forms with the forms store.

27.4 Work Relating to Assessment and Related Functions

- (a) Implementation of all roles assigned to office Superintendent in departmental applications software including entering, checking and verification of data relating to allotment of PAN, transfer of cases and processing of returns etc.
- (b) Assisting AO in and Supervising following work relating to assessment, on ITBA/ Departmental software (wherever applicable):
 - (i) Generation and issue of intimation letters & deficiency letter and generation, maintenance and updating of PAN/ TAN directories.
 - (ii) Generating transfer list of cases and giving effect to transfer order.
 - (iii) Generation of returns receipt register; AO's control register (blue book); list of non filers of returns and generation of notices under Section 142(1).
 - (iv) Checking of arithmetical accuracy of assessment and other orders including totals, depreciation, and computation of income etc.
 - (v) Checking calculation of tax and interest; adjustment of prepaid taxes; and refunds before issue of orders & notices.
 - (vi) Prompt service of all notices such as demand notices/ challans and refund orders; and checking of notice server's register.

- (vii) Proper compliance of foot-notes to assessment and other orders.
 - (viii) List of Survey cases, Search cases, cases selected for scrutiny, cases reopened under Section 147.
 - (ix) List of time barring actions.
 - (x) Disposal of applications for rectification and appeal effect, and maintenance of relevant registers.
 - (xi) Monitoring of internal/ revenue audit objections, draft paras, review reports, system study reports-their timely disposals; maintenance of relevant registers, monthly progress report on audit work.
 - (xii) Monitoring appeals with CIT (Appeals), ITAT and High Court and Supreme Court; and prompt submission of records on requisition from appellate and other higher authorities and audit parties.
 - (xiii) Carry forward, verification and reconciliation of arrear demands.
 - (xiv) Maintenance and generation of statistical reports including Central Action Plan-I report; defaulter's list; advance tax defaulter's list ledger statement; quarterly progress report; Central Action Plan-II report etc.
 - (xv) Proper maintenance of records including placement of all papers specially returns, forms, TDS certificates etc. on records including placement of all papers conducting test checks.
 - (xvi) Maintenance and supervision of central record room, including receipt/ issue/ retrieval of records.
- (c) Assisting Range Officer in:
- (i) Organizing distribution of work and jurisdiction amongst Assessing officers- including centralized receipt & distribution of returns and dak, centralized dispatch, maintenance of common record room etc.
 - (ii) Checking all reports and files submitted to higher authorities.
 - (iii) Monitoring action plan and other targets.
 - (iv) Disposal of cases under Section 144A.
 - (v) Work relating to inspections, audit, stay of demand, Write-off, etc.
 - (vi) Watching of progress of recovery in cases of demands over Rs. 10,00,000/- and correspondence with appellate authorities in high demand appeals.

27.5 Work Relating to Tax Recovery and Related Functions

Supervision and ensuring:

- (a) Preparation of statement of arrear demand for recovery.
- (b) Reconciliation of TRO's demand register with the AOs register.
- (c) Checking of interest under Section 220(2) upto the date of recovery.
- (d) Proper action on letters of cancellation of RCs received from AOs.
- (e) Watching progress of recovery.
- (f) Maintenance of custody register, including:

- (i) Issue of acknowledgement for the attached articles and cash.
 - (ii) Making of entries regarding particulars of the attached articles in the custody register.
 - (iii) Affixing separate slips on each attached article including the file number name of defaulter and the date of attachment.
 - (iv) Maintenance of special cash book for collection and receipt of cash from the tax recovery inspectors, issue of acknowledgment slips and remitting the amount to bank.
 - (v) Maintenance and making entries in the collection reduction register.
 - (vi) Keeping of cash receipt books for receiving cash from assesses in the office in the absence of tax recovery inspector.
- (g) Maintenance of disposal register, stay register, instalment register, cheque register.

27.6 Work Relating to TDS and Related Functions

Supervision and ensuring:

- (a) Allotment/ reformatting of TAN.
- (b) Receipt of annual returns on the system.
- (c) Data entry of annual returns, and on-line validations for ensuring high degree of data accuracy.
- (d) Uploading TDS returns on magnetic media.
- (e) Detection of late and non filers and issue show cause notices.
- (f) Verification of TDS returns, detection of missing information computational error, TDS payment mismatch with IRLA payment.
- (g) Detection of default & generation notices for:
 - (i) Late filling of returns.
 - (ii) Short deduction.
 - (iii) Short/ non-payment of tax or late payment of tax.
 - (iv) Averaging.
 - (v) Late furnishing of TDS certificate/ declarations.
- (h) Implementation of the relevant role in TDS software including generating of queries and reports e.g.:
 - (i) TAN information letters.
 - (ii) AO-wise TAN Directory.
 - (iii) Return receipt register.
 - (iv) TDS control register.
 - (v) List of late filers.
 - (vi) List of non-fillers.
 - (vii) Report for short deduction (other than TDS on salaries).
 - (viii) Report for short/ non payment of tax.

- (ix) Report for late payment of tax.
- (x) Report for late furnishing of TDS certificates.
- (xi) Report for late furnishing of declarations.
- (xii) Notices of demand.
- (xiii) Payment advice from demand raised.
- (xiv) Quarterly progress report.
- (xv) Refund vouchers.
- (i) Maintenance of detected defaults of above nature and issue of show cause notices for:
 - (i) Short deduction.
 - (ii) Late furnishing of TDS certificate/ declaration.
 - (iii) Penalty.
 - (iv) Non quoting of TAN on documents.
 - (v) Non fillers of TDS and TCS returns.
 - (vi) Demand and penalty and subsequent proceedings viz, revision, appeal etc.

27.7 Work Relating to the Office of CIT (Appeals)

Supervision and ensuring:

- (a) Maintenance of appeal register, disposal register, remand cases register, stamp account register including entry in AST software and Office Automation software for offices of CsIT (Appeals).
- (b) Timely and adequate fixation of appeals and maintenance of appointment register.
- (c) Timely preparation and dispatch of fortnightly batches.
- (d) Prompt dispatch of appellate orders.
- (e) Maintenance of tribunal's order and consequential action thereon.
- (f) Generation and submission of statistical reports.
- (g) Collection of cases records well before the date fixed for hearing.
- (h) Referring judgments, rulings, case laws etc. from taxpert or other JRS software, Inter linking and cross reference of one citation with another.
- (i) Retrieval of direct taxes act/ rules, circulars/ instructions/ notifications issued by Central Board of Direct Taxes/ Directorates.

27.8 Work Relating to Departmental Representation

Supervision and ensuring:

- (a) Maintenance of fixation register and cause list.
- (b) Collection of records/ briefs well before the date of hearing.
- (c) Referring citations, judgments, rulings, case law etc. from taxpert, NJRS or other JRS software and their inter linking etc.

- (d) Retrieval of direct tax acts/ rules, circulars/ instructions/ notifications issued by Central Board of Direct Taxes/ Directorates.
- (e) Maintenance of all records, files and registers relating to representation.

27.9 Work Relating to the Office of Pr. CCIT/ CCIT/ Pr. CIT/ CIT

Supervision and ensuring:

- (a) Tax payer assistance and public relations.
- (b) Checking of copying and inspection fees.
- (c) Maintenance of files relating to approved valuers and jurisdiction of various authorities.
- (d) Arrangements of display of advertisement and posters received from DIT (PR, P&P) and other ministries and departments.
- (e) Supervision of security, cleanliness, sanitation, water and electricity arrangements in the office building and departmental guest house.
- (f) Liaison between the Department and Government press and Directorate of printing.
- (g) Checking of files/ records submitted to higher authorities i.e. fixation of pay, nomination for deputation, service records, arrangement and records for holding DPCs.
- (h) Proper maintenance of seniority list of non gazette cadres, disposition/ gradation lists, register of sanctioned/ working strength reservation register, roster of vacancies.

28. Functions and Duties of Senior Tax Assistant

28.1 General

- (a) Compilation/ preparation of periodical and miscellaneous statistical statements and reports.
- (b) Dealing with PAC/ C&AG matters, parliament questions etc.
- (c) Calculation and verification of tax, interest, penalty and prepaid taxes.
- (d) Maintenance of guard files regarding circulars.
- (e) General assistance to higher authorities in investigation work.
- (f) Communication of notices received from the court for evidence to the concerned persons.
- (g) Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance.
- (h) Work relating to staff welfare and staff association, departmental examinations and protocol work.
- (i) Maintenance of the movement registers for files/ records.
- (j) Any other work of official nature specifically assigned.
- (k) Preparation and timely submission of statistical reports.
- (l) Arranging railway/ air-tickets for the officers going on official tours.

28.2 Work Relating to Assessments, Collection and Related Functions

- (a) Receipt of returns, maintenance of return receipt register and inwards register.
- (b) Transfer of assessment records including generation of transfer list in departmental software, preparation of transfer memos etc.

- (c) Generating notices for defaulters, demand notices and penalty notices.
- (d) Data Entry and processing of returns on departmental software for computation of Income-tax, interest and refund.
- (e) Data entry and maintenance of demand and collection register and postings in IRLA.
- (f) Generating and printing payment advices, calculation sheets, letter to tax defaulters, letter for adjustment of refund, notices for various penalties etc.
- (g) Verification of correctness of calculations of deductions, exemptions, rebates and relief etc. in the assessment orders.
- (h) Calculation of tax/ interest/ penalty/ refund on income determined by AO
- (i) Generation of calculation sheet, demand notices, penalty notices, challans, intimation slips, and ensuring that demand notices are issued after adjustment of prepaid taxes.
- (j) Preparation of refund vouchers and advice notes, making caging entries, and ensuring that refund vouchers are issued after adjustment of outstanding demands, unless otherwise directed by the AO.
- (k) Ensuring proper service of assessment orders, demand notices, intimations, penalty orders etc.
- (l) Attending to taxpayer grievances.
- (m) Proper maintenance of registers and records.
- (n) Preparation of lists of time barring/ limitation matters after physical verification of records.
- (o) Proper placement of all papers including those regarding advance tax, partnership deeds, application for registration of firms, challans, advice notes etc. in case records and their timely processing.
- (p) Preparation and issue of notices wherever so directed.
- (q) Preparation of advance tax folders where directed, and necessary follow-up.
- (r) Verification of challans produced by assessee and giving credit thereof in the relevant registers as per rules.
- (s) Timely processing of applications under Section 154.
- (t) Calculation of tax/ refund/ interest on rectification, appeal effect, revision etc..
- (u) Follow-up of arrear and current demand, including issue of show-cause notices, garnishee notices & other action under Section 226 etc., disposal of stay petitions, and levy of penalty etc.
- (v) Carrying forward of arrear demand and its verification.
- (w) Preparation of dossier reports in respect of arrears of Rs. 10 lakh and above.
- (x) Follow-up of audit objections.
- (y) Maintenance and printing of:
 - (i) Register for penalty proceedings.
 - (ii) Register for internal and revenue audit objections.
 - (iii) Appeal effect register.

- (iv) Rectification register.
- (v) Generating CAP-I, advance tax defaulters list, defaulters list, ledger statements, and other statistical reports.
- (z) All work related to assessment & post assessment on ITBA/ Departmental software such as preparation of refund, Preparation of lists of time barring/ limitation matters, list of cases selected for scrutiny, notices for hearing, notices for reopening of assessments, Maintenance of blue book, rectification register, register of penalty proceeding, Verification of relevant particulars from the assessment order for correct computation of income or tax, Calculation and checking of tax/ refund/ interest/ penalty on the total income/ wealth determined by the Assessing Officer. Verification of challans produced by the assessee and giving credit thereof in the relevant registers. Preparation of calculation sheet, demand notices, penalty notices, challans, acknowledgment slips and other documents which are required to be sent to the assessee alongwith the assessment order/ intimation slip. Calculation of tax/ refund/ interest due to rectification, appeal effect, revision etc. Preparation of refund and advice notes making caging entries, Ensuring that refund vouchers are issued only after adjustment of all outstanding arrears, unless otherwise directed by the Assessing Officer. Collection work, including issue of show-cause notices, garnishee notices and other action under Section 226 etc., putting up cases of defaulters for levy of penalty, both of arrear and current demand.
- (aa) Any other work of official nature, specifically assigned.

28.3 Work Relating to Audit and Related Functions

- (a) Verification of the list of auditable cases with reference to D&CR.
- (b) Assistance in auditing of cases, and their follow-up.
- (c) Maintenance of audit registers.
- (d) Preparation and submission of statistical and other reports relating to audit cases.
- (e) Preparation of objection memos.

28.4 Judicial Work and Related Functions

- (a) Receipt of appellate orders/ references.
- (b) Sending reports/ records to appellate authorities.
- (c) Submission of scrutiny reports on appellate orders/ references etc.
- (d) Preparation of papers for appeals/ references/ revisions, waiver and watching limitations.
- (e) Preparation of paper books.
- (f) Dealing with court cases.
- (g) Calling reports/ records from the Assessing Officers.
- (h) Fixation of cases for revision and rectification etc. and their follow-up.
- (i) Processing of appointment of standing counsel.

28.5 Work Relating to TDS and Related Functions

- (a) Maintenance of registers prescribed for TDS work.
- (b) Maintenance of files regarding tax deduction at source.
- (c) Detection of late and non filers and issue of show cause notices.
- (d) Verification of TDS certificates with the TDS returns received.
- (e) Verification & processing of TDS returns, detection of missing information computational error, short deduction/ payment, TDS payment mismatch with IRLA payment.
- (f) Detection of defaults & generation of notices for late filing of returns; short deduction; short/ non-payment; late payment of tax; averaging; and late furnishing of TDS certificates/ declaration.
- (g) Maintaining manually detected defaults and issue of show cause notices for these.
- (h) Preparation of orders of interest chargeable under Section 201(1A) and penalty under Section 272A.
- (i) Entry of demands raised and postings to IRLA, and generation of demand notices challans etc.
- (j) Generation of various lists, reports & registers-list of defaults detected, list of show cause notices where orders have been passed/ pending, reports for short deductions of tax, short/ non-payment of tax, late furnishing of TDS certificates/ declarations, quarterly progress report, notices for penalty, register for penalties and prosecutions.
- (k) Carry forward of arrear demand to new D&CR.
- (l) Generating list of defaulters for non filers/ late filers of return.
- (m) Generating demand notices.
- (n) Generate penalty and other show cause notices.
- (o) Maintaining details of demand, penalty orders.
- (p) Revision, rectification and giving effect to orders.
- (q) Generating QPR and other statistical reports.

28.6 Work Relating to Administration Section

- (a) Preparation of all papers regarding all DPCs.
- (b) Implementation of all roles assigned in HRMS.
- (c) Maintenance of bio data of employees, on-line allotment of Employee Number preparation of Promotion order and transfer orders, updating of biodata on promotion/ transfer etc.
- (d) Maintenance of leave account.
- (e) Matter relating to allotment of residential and official accommodation.
- (f) Matters pertaining to recruitment rules;. Dealing with references relating to Conduct Rules, including immovable property returns.
- (g) Issue of letters for non-receipt of annual confidential reports/ immovable property returns, and assistance in their follow-up.
- (h) Maintenance of records, registers etc. in vigilance matters and assistance in their follow up.
- (i) Maintenance of list of office/ residential accommodation and assistance in their allotment.

- (j) Maintenance of telephones/ vehicles and their allotment etc.
- (k) Maintenance, receipt, issue and balance stock of all forms, office equipment and stationery items.
- (l) Preparation of pension, gratuity and provident fund papers etc. so that payment of retirement benefits is made to the person concerned latest on the date of retirement.
- (m) Preparation of expenditure budgets.
- (n) Preparing jurisdiction orders, work distribution orders.
- (o) Preparation of seniority list of non-gazetted cadres.
- (p) Matters relating to the sanctions of expenditures in search and seizures cases.

28.7 Work Relating to Cash Section

- (a) Preparation of group wise pay roll and their schedules & statements for recovery of loans and advances of all employees; calculation & deduction of Income-tax.
- (b) Preparation of monthly pay slip for each employee.
- (c) Calculation of interest on provident fund at the end of financial year.
- (d) Preparation of TDS certificates and annual returns of TDS.
- (e) Transfer of payroll data on transfer of employee.
- (f) Maintenance of sanctioned grant, its allocation and surrender.
- (g) Maintenance of expenditure incurred and outstanding.
- (h) Maintenance of commitments at Drawing and Disbursing Officer level.
- (i) Generating and preparing monthly expenditure statement, five monthly/ ten monthly budget statements, certificate of expenditure, appropriation register, list of bills, sub-head wise/ party-wise expenditure.

28.8 Work Relating to Tax Recovery and Related Functions

- (a) Maintenance of registers and records including TRO's register.
- (b) Data entry and generation of the list of certified demands statements/ certificates of arrears by TRO.
- (c) Checking of interest charged in respect of certified demands.
- (d) Reconciliation of arrears demand.
- (e) Execution of distraint warrants.
- (f) Annual verification and tallying of TRO's Register with the D&CR of the AOs
- (g) Calculation of interest under Section 220 and issue of show cause notices including notices under Section 226 for recovery of arrear demand.
- (h) Cross-checking with the records of AOs for cancellation/ modification of certificates of recovery.
- (i) Preparation of list of top arrear demand cases and their follow up for recovery.
- (j) Preparation of distraint warrants.
- (k) Assistance in attachment, auction & sale of property.

28.9 Work Relating to the Office of the Range Additional/ Joint CIT

- (a) Receipt and processing of all dak papers.
- (b) Maintenance of files and their timely submission to Range Officer.
- (c) Assistance in work relating to allocation of jurisdiction and follow-up of related proposals for transfer of cases etc.
- (d) Assisting Range Officer in organising distribution of work amongst Assessing Officers-including centralised receipt & distribution of returns and dak, centralised dispatch, maintenance of common record room etc.
- (e) Compilation of all statistical and other reports.
- (f) Watching progress of recovery in dossier cases and its follow-up.
- (g) Processing of appeal batches, scrutiny reports, second appeals, revisions etc.
- (h) Processing and follow-up of prosecution proposals and cases.

28.10 Work Relating to the Office of CIT (Appeals)

- (a) Receipt of appeal memos and data entry for implementation of on ITBA/ Departmental software for CIT (Appeals).
- (b) Preparation and maintenance of appeal folders.
- (c) Maintenance of appeal register, fixation register, remand report register, disposal register, and rectification register.
- (d) Generation of notices/ cause list.
- (e) Generation of statistical reports.
- (f) Maintenance of list of high demand appeals, old appeals, and set aside case.

28.11 Work Relating to the Offices of Pr. CCIT/ CCIT/ Pr. CIT/ CIT

- (a) Receipt and processing of all dak papers.
- (b) Maintenance of files and their timely submission.
- (c) Performance review, monitoring of Action Plan and other targets, and timely submission of statistical reports to higher authorities.
- (d) Assistance in work relating to jurisdiction orders.
- (e) Compilation of all statistical and other reports including CAP-I, CAP-II and QPRs.
- (f) Monitoring progress of recovery in dossier cases and correspondence.
- (g) Maintenance of files regarding jurisdiction of various authorities.
- (h) Data entry and maintenance of registers for penalty proceedings, revision applications, rectification applications and prosecution cases etc.
- (i) Work relating to appeal batches, scrutiny reports, second appeals and references to high courts/ appeals in supreme court.

- (j) Assistance in processing of proposals for prosecution and maintenance of prosecution/ composition files and processing of cases regarding sanction of payment of legal fee.
- (k) Work relating to registration of Income-tax practitioners and valuers.

28.12 Work Relating to Computer Centre/ CPC

- (a) Receipt and dispatch of Dak.
- (b) Implementation of all roles assigned to Sr. TA in departmental software.
- (c) Coding of challans and their posting in departmental software.
- (d) Attending to public grievances and maintenance of grievance register.
- (e) General correspondence with AOs, ZAO, banks, and other authorities.
- (f) Assistance in work relating to Maintenance of systems, follow-up of complaints, and AMCs etc.

28.13 Work Relating to the Offices of DGIT (Research) and DIT (Research)

- (a) Assisting in collection, compilation and collation of data from Income-tax returns and other sources for detailed analysis.
- (b) To assist in carrying out research work.
- (c) Preparation of prescribed reports and returns.
- (d) Maintenance of prescribed registers.

28.14 Work Relating to Departmental Representation

- (a) Supervision and ensuring:
 - (i) Maintenance of fixation registers and cause list.
 - (ii) Collection of records/ briefs well before the date of hearing.
 - (iii) Referring citations, judgments, rulings, case laws etc. from Tax expert or other JRS software and their inter linking etc.
- (b) Retrieval of direct tax acts/ rules, circulars/ instructions/ notifications issued by Central Board of Direct Taxes/ Directorates.
- (c) Maintenance of all records, files, registers relating to representation.

28.15 CIB Related Functions

Preparation and maintenance of prescribed statistical statements and registers.

28.16 Work Relating to Prosecution Section

Processing of proposals for prosecution, and their follow-up.

29. Functions of Stenographer

- (a) Taking dictation and transcription.
- (b) Data entry work on departmental application software.

- (c) Attending to inward and outward telephone calls.
- (d) Attending to visitors and fixation/ cancellation of appointments.
- (e) Keeping note of engagements, meetings etc. and reminding the officer well in time.
- (f) Getting required papers ready for meetings and appointments.
- (g) Maintaining files relating to minutes of meetings and discussions and sending intimations regarding follow up action.
- (h) Keeping a record of files moving to and from the officer.
- (i) Keeping track of follow up action in regard to matters marked by the officer to officials under him.
- (j) Circulation of tour programme and attending to arrangements relating to tours.
- (k) Maintenance of officer's personal library and updating of reference books therein.
- (l) Dispatch and receipt of DO letters and confidential dak.
- (m) Maintenance of confidential files including ACRs.
- (n) Maintenance of personal files of the officer.
- (o) Destroying by burning stenographic record of confidential and secret letters after typing and issuing the letters.
- (p) Bringing to the notice of the officer important pending matters which require his urgent attention.
- (q) Maintenance of relevant registers pertaining to above matters.
- (r) Preparation of returns/ statistics as and when required.
- (s) Issue and receipt of communication/ intimation slips.
- (t) Preparation of compliance memos.
- (u) Any other work of official nature specifically assigned (including typing and comparison work, maintenance of confidential files, maintenance of copying register etc.).

30. Functions of Tax Assistant

30.1 General

- (a) Assisting the concerned authority in matters relating to security, cleanliness and sanitation of the building, search and seizure cases.
- (b) Receipt, distribution and despatch of dak.
- (c) Maintenance of files and their timely submission to the concerned offices.
- (d) Implementation of all roles assigned to Tax Assistants in departmental application Software-including data entry.
- (e) Assistance in work relating to maintenance of systems, follow-up of complaints, and AMCs etc.
- (f) Maintenance of the movement registers for files/ records; Purchase and distribution of books, newspapers periodicals and sale of waste.
- (g) Dealing with examination matters i.e. issue of roll numbers, making arrangements for seating, compilation of results etc.

- (h) Maintenance and upkeep of fire-fighting equipment, PBX, furniture & library and records thereof.
- (i) Income-tax verification certificates and maintenance of the relevant register.
- (j) Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff association, departmental examinations, and protocol work.
- (k) Matters relating to canteen, staff associations and welfare society etc.
- (l) Weeding out of old records.
- (m) Publication of names of defaulters under the direct taxes laws.
- (n) Maintenance of the movement registers for files/ records.
- (o) Preparation and timely submission of statistical reports.
- (p) Any other work of official nature specifically assigned.

30.2 Work Relating to Administration and Cash Section

- (a) Transfer of payroll data on transfer of employee.
- (b) Proper maintenance of cash book, contingent register, diet money register, stamp registers and incidental correspondence, statements, etc.
- (c) Withdrawal of cash from bank and disbursement thereof.
- (d) Implementation of all roles assigned to TAs in PAS, FRS, and PRS software.
- (e) Proper maintenance of properties register, register of records destroyed, dead stock register, register of books and publications, service books, personal files, GPF account of class-IV staff, leave accounts, telephone register, etc.
- (f) Preparation of pay bills, TA Bills, contingent bills, bills of various advances, bills of OTA, tuition fee, medical reimbursement, etc. and maintenance of allied registers.
- (g) Assistance in purchase/ distribution/ maintenance of stationery, forms/ books/ pamphlets/ newspapers/ periodicals/ articles/ liveries/ sanitary articles/ electrical goods/ typewriters/ calculators/ air conditioners/ transformers/ room desert coolers/ water coolers/ computers/ photocopy machines/ pedestal fans/ first aid box/ day-to-day articles for office use/ miscellaneous items etc.
- (h) Dealing with establishment/ administrative matters i.e. maintenance of attendance registers, issue of office orders, fixation of pay, nomination for deputation/ training.
- (i) Preparation of pension, gratuity and provident fund papers etc. so that payment of retirement benefits is made to the person concerned latest on the date of retirement.
- (j) Preparation of expenditure budgets.
- (k) Preparing jurisdiction orders, work distribution orders.
- (l) Local printing of forms, issue of refund voucher books etc.
- (m) Preparation of all papers regarding all DPCs.
- (n) Dealing with references from the Board/ Directorates or miscellaneous reference from assesseees.

- (o) Matters relating to the sanction of expenditure in search and seizure cases.
- (p) Maintenance/ additions/ alterations of govt. buildings/ payment of rents, water electricity and telephone bills.
- (q) Implementation of incentive scheme.
- (r) Preparation of seniority list of non-gazetted cadres.
- (s) Preparation of disposition lists.
- (t) Matter relating to allotment of residential and official accommodation.
- (u) Sanction of advances.
- (v) Maintenance of personal deposit account.
- (w) Compilation of figures from ZAO and Banks.
- (x) Purchase and printing/ indenting of forms and stationery.
- (y) Maintenance of guard file regarding circulars.
- (z) Preparation of periodical statements/ returns.
- (aa) Issue of tax deduction statements, L.P.C, salary certificates, service certificates.
- (ab) Matters pertaining to recruitment rules.
- (ac) Dealing with references relating to Conduct Rules, including immovable property returns.
- (ad) Matters pertaining to leave of staff and officers.
- (ae) Assisting in up-keep and maintenance of light, fans, room coolers, water-coolers, personal computers, photocopy machines, air-conditioners, firefighting equipment, first aid box etc.
- (af) Maintenance of library including issue of books.
- (ag) Getting the binding of ITRs, bulletins, service books, registers, etc.
- (ah) Assisting in the issue of CGHS/ identity cards.
- (ai) Assisting in arranging railway/ air-ticket for officers going on official tours.
- (aj) Maintenance of registers of dead stock and display of list of dead stock items in each room.
- (ak) Keeping record of files moving to and from officers.
- (al) Receipt, dispatch and distribution of dak to various functionaries, entry in peon book, maintenance of stamp account and relevant registers.
- (am) withdrawal of cash from bank and disbursement thereof, preparation of group-wise payrolls of all employees.
- (an) Preparation of all Schedules and statements for recovery of loans and advances.

30.3 Work Relating to Assessment and Related Functions

- (a) Data entry of all paper returns.
- (b) Receipt of returns, maintenance of return receipt register and inwards register.
- (c) Transfer of assessment records including generation of transfer list in AIS, preparation of transfer memos etc.

- (d) Ensuring timely & proper service of assessment orders, demand notices, intimations, penalty orders etc. and entry of their date of service in the D&CR.
- (e) Proper maintenance of registers and records as per prescribed procedure.
- (f) Preparation of lists of time barring/ limitation matters, list of cases selected for scrutiny, notices for hearing, notices for reopening of assessments; after physical verification of records.
- (g) Maintenance of blue book, rectification register, register of penalty proceeding.
- (h) Verification of relevant particulars from the assessment order for correct computation of income or tax.
- (i) Calculation and checking of tax/ refund/ interest/ penalty on the total income, determined by the Assessing Officer.
- (j) Verification of challans produced by the assessee and giving credit thereof in the relevant registers.
- (k) Preparation of calculation sheet, demand notices, penalty notices, challans, acknowledgment slips and other documents which are required to be sent to the assessee alongwith the assessment order/ intimation slip.
- (l) Receipt and distribution of returns of income and other inward dak.
- (m) Maintenance of Return Receipt Register, and other Inward register.
- (n) Proper maintenance of registers and records as per prescribed procedure.
- (o) Proper placement and processing of all papers including those regarding advance tax, partnership deeds, challans, advice notes etc. in the respective case records.
- (p) Implementation of all roles assigned to TA in IPAN, AIS, AST, and IRLA software.
- (q) Query assessee data as required by AO and generate appropriate reports.
- (r) Preparing Transfer memos/ summarized transfer memos.
- (s) Data entry for processing of returns of income on ITBA System.
- (t) Data entry for AD&CR.
- (u) Preparation of refund vouchers.
- (v) Ensuring that demand notices/ refund vouchers are issued after adjustment of prepaid taxes.
- (w) Proper dispatch and service of assessment orders, demand notices/ intimations, penalty orders etc. and their entry in the AD&CR.
- (x) Processing of applications under Section 154.
- (y) Calculation of tax/ refund/ interest due to rectification, appeal effect, revision etc.
- (z) Preparation of refund vouchers and advice notes making caging entries.
- (aa) Ensuring that refund vouchers are issued only after adjustment of all outstanding arrears, unless otherwise directed by the Assessing Officer.
- (ab) Collection work, including issue of show-cause notices, garnishee notices and other action under Section 226 etc., putting up cases of defaulters for levy of penalty, both of arrear and current demand.

- (ac) Preparation and submission of statistical reports concerning audit.
- (ad) Transfer of assessment records.
- (ae) Assistance in maintenance of central record room/ record room.
- (af) Verification of list of auditable cases with reference to AD&CR.
- (ag) Maintenance of audit registers.
- (ah) Preparation of objection memos.

30.4 Work Relating to TDS and Related Functions

- (a) Maintenance of registers prescribed for TDS work.
- (b) Maintenance of files regarding tax deduction at source.
- (c) Entry in the control register of all periodical returns/ statement received from the person responsible for tax deduction at source.
- (d) Implementation of all roles assigned to a TA in departmental software.
- (e) Data entry of annual returns and application of on-line validations for data accuracy.
- (f) Implementation of all roles assigned to TAs in TDS software.
- (g) Updating information related to Tax deductors (Data entry).
- (h) Printing intimation letters in respect of the above.
- (i) Generating list of defaulters for non filers/ late filers of return.
- (j) Generating demand notices.
- (k) Generate penalty and other show cause notices.
- (l) Maintaining details of demand, penalty orders.
- (m) Revision, rectification and giving effect to orders.
- (n) Printing & maintaining AO-wise TAN Directory.
- (o) Printing & maintaining TAN return receipt register.
- (p) Printing and maintaining TAN return control register.
- (q) Generating QPR and other statistical reports.
- (r) Maintaining register of prospective deductors.
- (s) Generation of all registers/ lists/ reports on ITBA/ Departmental software.

30.5 Work Relating to Tax Recovery and Related Functions

- (a) Maintenance and making entries in the collection/ reduction register.
- (b) Maintenance of disposal register, stay register, instalment register, cheque register & online updation of all these entries. Maintenance of registers and records including TRO's register.
- (c) Data entry and generation of the list of certified demands statements/ certificates of arrears by TRO.
- (d) Receipt, distribution and dispatch of dak and records.
- (e) Maintenance of registers and records including TRO's register.

- (f) Data entry and generation of the list of certified demands statements/ certificates of arrears by TRO.
- (g) Annual verification and tallying of TRO's Register with the D&CR of the AOs
- (h) Calculation of interest under Section 220 and issue of show cause notices including notices under Section for recovery of arrear demand.
- (i) Cross-checking with the records of AOs for cancellation/ modification of certificates of recovery.
- (j) Preparation of list of top arrear demand cases and their follow up for recovery.
- (k) Preparation of distraint warrants.
- (l) Assistance in attachment, auction & sale of property.

30.6 Work Relating to Judicial and Related Functions

Receipt of Appellate Order Batches/ References:

- (a) Calling reports/ records from the Assessing Officers.
- (b) Assistance in scrutiny of batches of appellate orders/ references/ reports/ records.
- (c) Watching limitations.
- (d) Preparation of papers for appeals/ references/ revisions, waivers.
- (e) Fixation of cases for revision and rectification etc. and their follow-up.
- (f) Preparation of paper books.
- (g) Dealing with court cases.
- (h) Processing of appointment of standing counsel.

30.7 Work Relating to Prosecution Section

- (a) Maintenance of prosecution/ composition files.
- (b) Processing of cases regarding sanction of payment of legal fee.
- (c) Assisting the authorities in processing of prosecution proposals, obtaining counsel's opinion, taking Board's approval, correspondence with the AOs/ counsels.
- (d) Processing of proposals for prosecution, and their follow-up.

30.8 Work Relating to the Office of CIT (Appeals)

- (a) Receipt of appeal memos and data entry for implementation of ITBA software for CIT (Appeals).
- (b) Maintenance of appeal register, fixation register, remand report register, disposal register, and rectification register.
- (c) Preparation and maintenance of appeal folders.
- (d) Generation of notices/ cause list.
- (e) Generation of statistical reports.
- (f) Maintenance of list of high demand appeals, old appeals, and set aside cases.

30.9 Work Relating to the Offices of DGIT (Research) and DIT (Research)

- (a) Assisting in collection, compilation and collation of data from Income-tax returns and other sources for detailed analysis.
- (b) To assist in carrying out research work.
- (c) Preparation of prescribed reports and returns.
- (d) Maintenance of prescribed registers.

30.10 Work Relating to Departmental Representation in ITAT

Supervision and ensuring:

- (a) Maintenance of fixation register and cause list.
- (b) Collection of records/ briefs well before the date of hearing.
- (c) Referring citations, judgments, rulings, case laws etc. from Tax-Expert or other JRS software and their inter linking etc.
- (d) Retrieval of direct tax acts/ rules, circulars/ instructions/ notifications issued by Central Board of Direct Taxes/ Directorates.
- (e) Maintenance of all records, files, registers relating to representation.

30.11 Investigation and Related Work

Maintenance of relevant records and generation of reports relating to TEPs, search cases and survey cases.

30.12 Work Relating to the Office of the Pr. CCIT/ CCIT/ Pr. CIT/ CIT/ Additional/ Joint CIT

- (a) Receipt and processing of all dak papers.
- (b) Maintenance of files and their timely submission to Range Officer.
- (c) Receipt and processing of all dak papers.
- (d) Maintenance of files and their timely submission.
- (e) Data entry and maintenance of registers for penalty proceedings, revision applications, rectification applications and prosecution cases etc.

31. Functions of Data Processing Assistant Grade 'A'

In addition to the jobs mentioned for DPA Grade 'A', assistance in planning, scheduling, co-ordination and implementation of interrelated and integrated data processing and supervision of the work of DPA Grade 'A'.

32. Functions of Data Processing Assistant Grade 'B'

- (a) Assistance in design and development of software.
- (b) Implementation of information systems and databases.

- (c) Operation and analysis of information systems and databases.
- (d) Assistance in system analysis, programming, data organisation, data collection, collation, validation & coding.
- (e) Processing and maintenance of all forms of data including alphanumeric, textual, graphic, voice and optical data.
- (f) Operation of all EDP machines/ computers/ computer based equipment/ instruments, computer based on-line or real time systems/ computer network based systems etc.

33. Functions of Staff Car Drivers

- (a) Driving, maintaining and security of staff car and other office vehicles.
- (b) Maintenance of log book.
- (c) Any other work of official nature, specifically assigned.

34. Functions of Notice Servers

- (a) Service of Notices, Letters and other official communications.
- (b) Proper maintenance of Notice Server's diary and its submission to supervisory officers, whenever asked for.
- (c) Maintenance of Self Diary.
- (d) Any other work of official nature, specifically assigned.