

F.No. P-II-5(513)/KM/LUS/Addl. DG/PR,PP&OL/P&P/2015-16/282
DIRECTORATE OF INCOME-TAX (PR,PP&OL)
Printing & Publications Wing,
2nd Floor, Hans Bhawan, B.S.Z. Marg, New Delhi

Dated- 08.07.2015

OFFICE MEMORANDUM NO.

Subject:-Formation of the National Evaluation Committees for selecting Best Orders / Practices for the National Digest "Let Us Share Vol. VIII".

For compiling "Let Us Share" Volume VIII there are standing Regional Evaluation Committees at the level of the cadre controlling Pr. CCsIT, Pr. CCIT (International Taxation & Transfer Pricing) and Pr. DG, NADT for evaluation of orders/practices received from the officers/officials of the Department. The last date for completing evaluation of best orders/practices at the regional level and sending them to the nodal agency for evaluation by the National Evaluation Committees is **26.06.2015** as per the time limit in the chapter "The Road Ahead" in **Volume- VII**, as also vide O.M. of even number dated 12.05.2015.

2 For the purpose of evaluation by the National Committees, the Best orders / Practices have been classified under eight broad categories:

- (i) Assessment Orders including Search & Seizure assessment orders but other than Transfer Pricing & International tax orders;
- (ii) Transfer Pricing & International Taxation orders;
- (iii) Search & Seizure cases;
- (iv) Surveys including verifications carried out by DGIT (I&CI);
- (v) TDS Surveys & TDS orders and Miscellaneous Orders;
- (vi) Appellate Orders including directions issued by the Dispute Resolution Panel (DRP);
- (vii) Representation by Departmental representatives before the ITAT, AAR, Settlement Commission, Courts etc.;
- (viii) Best Practices/Initiatives.

These are placed under Group I to Group VIII with four Committees for Assessment orders as this group is likely to have the maximum number of entries.

Group I: Assessment Orders:

All assessment orders including assessment orders of the Central Charges, except the ones pertaining to the International Taxation & Transfer Pricing Commissionerates.

Group II: International Taxation & Transfer Pricing:

All assessment orders and appellate orders pertaining to International Taxation & Transfer Pricing and survey operations conducted by the International Taxation & Transfer Pricing Commissionerates.

Group III: Search & Seizure Cases:

All search & seizure cases conducted by the Investigation Wing including survey cases relating to search operations.

Group IV: Surveys including verifications carried out by DGIT (I&CI):

All survey cases including those conducted by the Investigation Wings, except those related to Search & Seizure cases. However, this category will not include TDS Surveys.

Group V: TDS Surveys & TDS orders and Miscellaneous Orders:

- TDS Surveys and TDS Orders
- Miscellaneous Orders: All miscellaneous orders including orders u/s 12A, 263, 273A and any other order under the IT Act, 1961 not included elsewhere.

Group VI: Appellate Orders including directions issued by the DRP:

All appellate orders other than appellate orders relating to Intl. Taxation cases.

Group VII: Representation by Departmental representatives before the ITAT, AAR, Settlement Commission, Courts etc:

All such representations by Departmental representatives.

Group VIII: Best Practices / Initiatives**3. National Evaluation Committees are constituted as under:****Group I A- Assessment Orders**

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. Ajit Kumar Srivastava, Chairperson	CCIT-4, Mumbai	Mumbai, Ahmedabad, Pune & Nagpur
2	Sh. B.P. Singh, Member	Pr. CIT-17, Mumbai	
3	Sh. D.P. Semwal, Member	Pr. CIT (C)-3, Mumbai	
4	Sh. Pravin Kumar, Member	CIT (LTU), Mumbai	

Group I B -Assessment Orders

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. Gopal Mukherjee, Chairperson	Pr. DGIT (VIG.) Delhi	Delhi, NWR, Rajasthan, M.P & Chhattisgarh, Kanpur, Lucknow.
2	Sh. N.P. Sinha, Member	Pr. CIT-8, Delhi	
3	Sh. S.K. Mittal, Member	Pr. CIT-16, Delhi	
4	Ms. Mitali Madhusmita, Member	CIT (A)-5, Delhi	

Group I C -Assessment Orders

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. S.M. Ashraf, Chairperson	CCIT-1, Kolkata	West Bengal, Bihar, Odisha & NER
2	Sh. Sandeep Kapoor, Member	Pr. CIT-5, Kolkata	
3	Sh. Ashish Verma, Member	Pr. CIT-17, Kolkata	
4	Sh. L.K.S. Dahiya, Member	CIT (A)-11, Kolkata	

Group I D -Assessment Orders

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. K.K. Mishra, Chairperson	CCIT-4, Chennai	Tamil Nadu, Karnataka, Kerala & Andhra Pradesh
2	Sh. N. Sankaran, Member	Pr. CIT (C) -1, Chennai	
3	Sh. P.V. Rao, Member	Pr. CIT (C), Hyderabad	
4	Sh. Rajib Kumar Hota, Member	CIT (A)-1, Chennai	

Group II – International Taxation & Transfer Pricing

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. Dinesh Verma, Chairperson	CCIT (Central), Delhi	International Taxation & Transfer Pricing for all India
2	Ms. Sangeeta Singh, Member	Pr. CIT (Intl. Taxation) Mumbai	
3	Sh. Sanjay Puri, Member	DIT (Intl. Taxation)-1, Delhi	
4	Ms. Rasmi Ranjan Das, Member	CIT (IT & TP), Kolkata	
5	Sh. Ganpati Bhat, Member	CIT (TP)-1 Bengaluru	

Group III A – Search & Seizure Cases

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. Arbind Modi, Chairperson	DGIT (Inv.), Jaipur	Search & Seizure case of Group I B & I C.
2	Sh. R.M. Garg, Member	Pr. DIT (Inv.) Chandigarh	
3	Sh. B. K. Jha, Member	Pr.DIT(Inv.), Kanpur	
4	Sh. Harish Kumar, Member	DIT (Inv.)-1 Delhi	
5	Sh. Virendra Singh, Member	DIT (Inv.) Jaipur	

Group III B – Search & Seizure Cases

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. B.D. Vishnoi , Chairperson	Pr. DGIT (Inv.) Mumbai	Search & Seizure case of Group I A & I D above.
2	Sh. B.R. Balakrishnan, Member	Pr. DIT(Inv.), Chennai	
3	Sh. K.K. Vyawahare, Member	Pr. DIT(Inv.), Bengaluru	
4	Sh. Nageshwar Rao Koripalli, Member	Pr. DIT (Inv.) Hyderabad	
5	Sh. Parneet S. Sachdeva, Member	Pr. DIT(Inv.), Ludhiana	

Group IV – Surveys including verifications carried out by DGIT (I&CI)

S. No.	Committee Members	Designation	Jurisdiction
1	Ms. Ameeta Saini, Chairperson	DGIT (I&CI), Delhi	All India
2	Ms. Neena Nigam, Member	Pr.CIT-1, Jaipur	
3	Sh. M.S. Ray, Member	Pr. CIT Ahmedabad	
4	Sh. A.K. Tripathi, Member	CIT (TDS), Kanpur	

Group V – TDS Surveys & TDS orders and Miscellaneous Orders

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. Dinesh Kumar Gupta, Chairperson	CCIT-3 & CCIT (TDS), Kolkata	All India
2	Sh. Sanjai Kumar Verma, Member	CIT (TDS), Bengaluru	
3	Sh. Ravi Agrawal, Member	DIT(Intl. Tax.), Delhi	
4	Sh. Satish Sharma, Member	CIT (TDS)-1, Mumbai	

Group VI – Appellate Orders including directions issued by Dispute Resolution Panel (DRP)

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. Shailendra Handa, Chairperson	CCIT-2, Ahmedabad	All India
2	Sh. Vivek Mishra, Member	CIT (A)-3, Lucknow	
3	Sh. D.K. Mishra, Member	CIT (A) 18, Delhi	
4	Sh. Adarsh Kumar Modi, Member	CIT (A), Pune	

Group VII – Representation by Departmental Representatives before the ITAT, AAR, Settlement Commission, Courts, etc.

S. No.	Committee Members	Designation	Jurisdiction
1	Sh. I. Suresh Babu, Chairperson	Pr.CCIT, Hyderabad	All India
2	Sh. Awadesh Kumar Mishra, Member	CIT (TDS), Delhi	
3	Sh. Ravi Jain, Member	CIT (DR) (ITAT)-1, Delhi	
4	Sh. Rakesh Kumar Goyal, Member	CIT(TDS), Kolkata	
5	Ms. Malati R. Shridharan, Member	CIT(TP)-1, Mumbai	

Group VIII – Best Practices / Initiatives.

S. No.	Committee Members	Designation	Jurisdiction
1	Ms. Simar Singh Negi, Chairperson	CCIT -3, Delhi	All India
2	Sh. Amitabh Kumar, Member	Pr. CIT-4, Vadodara	
3	Sh. Sangam Narain Srivastava, Member	DIT (HRD)-1, Delhi	
4	Ms. Sunita Bainsla, Member	DIT, NJRS Project, Delhi	
5	Sh. Sanjeev Singh, Member	DIT (Systems)-2, Delhi	

The Chairpersons of the various Committees may co-opt other officers if they are of the view that it can help them in expediting the evaluation process.

4.1 The following criteria, which are only illustrative in nature, may be considered by the Committees for selecting the best assessment orders, appellate orders and miscellaneous orders for inclusion in **the Eighth Volume** of 'Let Us Share' (Respective Committees may consider other criteria for evaluation depending on the nature of orders being considered):

- Only assessment orders where the relevant issues have been confirmed in the first appeal or where the taxpayer has not appealed against the issue will be considered;
- Deliberation of an issue resulting in raising of additional demand of Rs. 20 lakh in Non-Corporate charges and Rs. 50 lakh in Corporate charges. The criterion may be suitably modified taking into account the nature of cases in a given jurisdiction;
- Orders which have been passed by the A.O., TPO/CIT (A), Pr.CIT, CIT/CCIT or any other authority during the period **01.01.2013 to 31.03.2015**;
- Decisions accepted by taxpayers before the AO, appellate or any other authorities;
- Speaking orders having the following attributes:
 - (a) Relevant facts have been properly marshalled;
 - (b) Taxpayer's submissions have been properly incorporated;
 - (c) Reasoned decisions have been taken considering the facts of the case, assessee's submissions and by proper appreciation of the relevant provisions of the Act and judicial pronouncements;

- (d) Path breaking interpretation of a legal issue having wider ramifications;
- (e) Initiatives and investigation skills of the Assessing Officer;
- (f) All orders confirmed by the CIT (A) and the ITAT during the period **01.01.2013 to 31.03.2015** should be compulsorily sent for evaluation to the Regional Evaluation Committee if the monetary limits are satisfied;
- (g) All the miscellaneous orders like u/s 12A, 10(23C), 263, 273 etc. which conform to the monetary limits.

4.2 The following criteria, which are only illustrative in nature, for selecting the best Search & Seizure cases, may be considered by the Committees for inclusion in the eighth volume of 'Let Us Share'. (Respective Committees may consider other criteria for evaluation depending on the nature of operations being considered).

- (a) Search and Seizure and Survey Operations conducted during the period **01.01.2013 to 31.03.2015**;
- (b) New line of activity unearthed;
- (c) Ingenuity in gathering of information and identifying the modus operandi (pre-search);
- (d) Unearthing of activity which covers more than one assessee having wider ramifications since it exposes not so widely known activities;
- (e) Taxes gathered as a result of the operation must be mentioned;
- (f) Quick actions taken during the course of search regarding connected persons;
- (g) Detecting new mode of concealment of assets;
- (h) Quantum of undisclosed income detected not being less than Rs. 1 Crore in case of searches/surveys (the criteria may be suitably modified in cases of Jurisdictions having smaller cases);
- (i) Post search action to confirm the concealment detected.

4.3 The following criteria, which are only illustrative in nature, may be considered by the Committee for selecting Survey cases including those conducted by the Investigation Wing, except those related to Search & Seizure Cases. However, this category will not include TDS Surveys.

- All survey operations including surveys conducted by Investigation Wing except those related to Search & Seizure cases conducted during the period from **01.01.2013 to 31.03.2015**;
- New Line of activity detected;
- Ingenuity in gathering of information and identifying the modus operandi;
- Identification of issues having wider ramifications;
- Tax effect of Rs. 50 lakh or more. The criterion may be suitably modified taking into account the nature of cases in a given jurisdiction;
- Taxes gathered as a result of the operation must be mentioned.

4.4 The following criteria, which are only illustrative in nature, may be considered by the Committee for selecting TDS surveys and TDS orders for inclusion in the eighth volume of "Let Us Share". (The respective Committees may consider other criteria for evaluation depending on the nature of survey / orders being considered):

- Survey Operations conducted during **01.01.2013 to 31.03.2015**;
- New Line of activity detected
- Ingenuity gathering of information and identifying the modus operandi.

- Identification of issues having wider ramifications;
- Tax effect of Rs. 50 lakh or more. The criterion may be suitably modified taking into account the nature of cases in a given jurisdiction;
- Criteria relating to Best orders would apply for orders under this category as well.

4.5 The following criteria, which are only illustrative in nature, may be considered by the Committee for selecting the best practices / initiatives for inclusion in the eighth volume of “Let Us Share” (The Committee may consider other criteria for evaluation depending on the nature of practices being considered) :

- Best practices implemented during the period **01.01.2013 to 31.03.2015**;
- New practice resulting in substantial efficiency in work and adding value;
- Resulting in reduction of expenses;
- Reducing grievances of taxpayers and work force;
- Possibility of replication elsewhere.

A synopsis of not more than 1000 words on Best Practices/Initiatives needs to be attached.

4.6 The following criteria, which are only illustrative in nature, may be considered by the Committee for selecting best representation before various authorities for inclusion in the eighth volume of “Let Us Share”. (The Committee may consider other criteria for evaluation depending on the nature of representation being considered) :

- Representation made during the period **01.01.2013 to 31.03.2015**;
- Putting up the facts of the case, relevant judicial pronouncements and effectively meeting the points raised by the taxpayers representatives;
- Affording excellent support to the departmental counsel in the HC/SC;
- Orders upheld by the Supreme Court / High Court / ITAT;
- Exceptional Order Cases: In exceptional cases, where issues have been adjudicated in an outstanding manner and the issues have wider ramifications, the same can be considered by the Committees even if the above-mentioned criteria are not fully satisfied. The Committee can record its specific findings in the exceptional cases.

5. GRADING OF BEST ORDERS/PRACTICES / REPRESENTATIONS:

5.1 For selecting the final orders / practices / representations for inclusion in the eighth volume of ‘Let Us Share’ the Committees will grade the order / practices. Scores are to be assigned to the orders / practices / presentations in the **scale of 1 to 10** by each of the members for each of the criteria decided by the Committee. Maximum score of 10 can be given as the best grade for a particular criterion. The Committee may also consider assigning higher weightage to the central issues in the orders / representations which have wider ramifications while calculating the total grades. The sum total of scores for all the criteria given by all the members will decide the rank of a particular order / practice / representations.

5.2 All the orders and practices / initiatives published in “Let Us Share” are likely to be considered for the Awards to be given in the Investiture Ceremony, on 24th July every year, on the occasion of Income-Tax Day. Therefore, the Chairpersons of all the Committees are required to do ranking of all the entries after compiling the grades given by each members for every criterion and send the list after ranking the orders to Addl. DG (PR,PP&OL) for putting up before the Editorial Board. Further, the National Evaluation Committees would also ensure that the synopses of all the

orders / practices are cohesive; head notes for each of the orders are appropriate and the write-ups are ready for inclusion in the compilation.

5.3 NECs would ensure lucidity of the write-ups. Clarification, if any, required on facts on legal issues, would have to be sorted out at this stage by consulting the original authors. A detailed note on the evaluation process would be given by the NECs while returning the short-listed orders / practices to Addl. DG (PR,PP&OL).

6. Time frame for evaluation of the orders: The National Evaluation Committees may kindly send the orders and practices / initiatives, after grading, to Addl. DG (PR,PP&OL) by **17.07.2015**. Orders / Practices evaluated by the National Committees would be made available to the Editorial Board by **24.07.2015**. The Editorial Board is to complete both the compilations complete in all respects and in ready to print form by **28.08.2015**.

This issues with the approval of **Member (Revenue), C.B.D.T.**

Sd.

(Surabhi Ahluwalia)

Addl. DG (PR,PP&OL), Member Secretary,
Committee for Compilation of Best orders and Practices

Copy to:-

1. The Chairperson , CBDT
2. All the Members, CBDT
3. Pr. DGIT (Admn.)
4. Pr. DGIT (Systems)
5. Pr. DGIT (Logistics)
6. Pr. DGIT (Vigilance)
7. Pr. DGIT (HRD)
8. Pr. CCIT (International Taxation & Transfer Pricing)
9. Pr. DGIT (Legal & Research)
10. CCIT (Exemptions)
11. Pr. DGIT (NADT)
12. All National Evaluation Committee Members
13. Director (ITCC) CBDT
14. Data Base Cell

(Namita Pandey)

Addl. Director of Income Tax (P&P)