

F. No. 292/62/2012-IT (Inv.III)/26

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

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

Dated, 23.4.2018

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

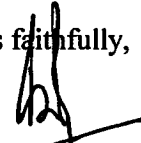
Sir/Madam,

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

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

Encl: As above

Yours faithfully,



(Syamal Datta)

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Copy to:-

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

Ready Reckoner to the Scheme

Para	Topic		Page No.
1.	Introduction	.....	4
1.1	Short Title	.....	4
1.2	Commencement	.....	4
1.3	Scope	.....	4
1.3.1	Information already received before this Scheme	.....	4
2	Informant for the purpose of this Scheme	.....	4
3	Secrecy of Identity of the Informant	.....	4
4	Procedure of furnishing information by an Informant	.....	4
4.1.	Information to be given to JDIT (Inv)	.....	4
4.2.	Procedure when informant goes to other Income Tax authorities	.....	5
4.3.	Procedure for an informant who is a foreign person	.....	5
4.4.	Procedure when multiple persons want to give information jointly	.....	5
4.5.	Procedure when informant wants to give information in respect of a group of cases	.....	5
4.6.	Informant will have to render assistance if required	.....	5
4.7.	Offices from where contact details of JDsIT (Inv) will be available	.....	5
4.8	Informant will be identified only with Informant Code after allotment of the same		5
4.9	Furnishing false information/evidence is an offence		
5	Amount of reward, its basis and stages of determination	.....	5
5.1.	Interim reward	.....	5
5.1.1.	Interim reward for information of undisclosed foreign income/assets taxable under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	.....	5
5.1.2.	Interim reward for information of undisclosed income/assets taxable under the Income-tax Act, 1961	.....	6
5.2.	Timeline for payment of interim reward	.....	6
5.3.	Final reward	.....	6
5.3.1.	Final reward for information of undisclosed foreign income/assets taxable under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	.....	6
5.3.1(i)	Amount of reward	.....	6
5.3.1(ii)	Amount of reward when information is given under Benami Transactions Informants Reward Scheme, 2018 also	.....	6
5.3.2.	Final reward for information about undisclosed income/assets taxable under the Income-tax Act, 1961	.....	7
5.3.2(i)	Amount of reward	.....	7
5.3.2(ii)	Amount of reward when information is given under Benami Transactions Informants Reward Scheme, 2018 also	.....	7
5.3.3.	Stages of determination of final reward	.....	7
5.3.4.	Interim reward already paid is to be deducted from final reward	.....	7

	payable		
5.3.5.	Timeline for final reward	.....	7
5.4.	Modalities of payment of reward to a foreign person	.....	7
6.	Factors relevant to determination of interim or final reward	.....	8
7.	Authority competent to grant reward	.....	8
8.	Circumstances under which an informant is not eligible for reward	.....	8
9.	Illustrative situations where informant will not be entitled to reward for the reason of additional taxes not being directly attributable to information given	.....	9
10.	When cognizance may not be taken of information furnished by the informant	.....	9
11.	Non-disclosure of information regarding the taxpayer/assessee	.....	9
12.	Grievance redressal	.....	10
13.	Prohibition on rewarding Government servants	.....	10
14.	Nature of reward and prohibition on litigation/representation	.....	10
15.	Review in exceptional situations of grave injustice in case of final reward due to factual incorrectness or not following provisions of Reward Scheme	.....	10
16.	Assignment of reward not to be recognized	.....	10
17.	Control and audit of expenditure relating to reward	.....	11
18.	Meaning of certain terms under this Scheme		11
19.	Publicity	.....	12
	Annexure – A (Form for furnishing information and declaration)	.....	i – iv
	Annexure – B (Details of officers from where contact details of JDsIT (Inv), to whom information is to be given, will be available)	.....	v – ix

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

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

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

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

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

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

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

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

4. **Procedure of furnishing information by Informant:**

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

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

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

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

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

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

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

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

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

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

5.1. **Interim reward:**

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

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

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

5.2. Timeline for payment of interim reward: All reward granting authorities shall endeavor to pay interim reward to an informant eligible for such reward within following timeline:

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

5.3. Final reward:

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

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

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

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

5.3.3. Stages of determination of final reward:

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

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

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

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

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

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

6. Authority competent to grant reward:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(xv) PCIT means Principal Commissioner of Income Tax and includes Commissioner of Income Tax

(xvi) PDIT (Inv.) means Principal Director of Income Tax (Investigation) and includes Director of Income Tax (Investigation)

(xvii) 'Substantial tax evasion' means evasion of taxes of not less than Rupees 5,00,00,000 (Rupees Five crore or Fifty million) of undisclosed income detected by Investigation Directorates of Mumbai, Delhi, Kolkata, Chennai, Hyderabad, Ahmedabad, Pune or Bangalore and not less than Rupees 1,00,00,000 (Rupees One crore or Ten million) of undisclosed income detected by other Investigation Directorates. If relevant cases are spread across more than one Investigation Directorate, substantial tax evasion means evasion of taxes of not less than Rupees 5,00,00,000 (Rupees Five crore or Fifty million) in aggregate in such cases on undisclosed income detected by Investigation Directorates concerned.

(xviii) 'Undisclosed Income detected by Investigation Directorate' means undisclosed income detected on the basis of credible evidence gathered as a result of investigation conducted by the Investigation Directorate, which may lead to sustainable additions/ disallowances having good prospect of recovery of taxes and/or filing of prosecution complaints under Income-tax Act, 1961 and/or Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, and which is reported by Investigating Officer along with supporting evidence in Appraisal Report in case of a search or Final Survey Report in case of survey or final investigation report in case of investigation of any other nature.

19. **Publicity:** This scheme will be given wide publicity. It will be available from Income Tax offices and also from the website of Income Tax Department www.incometaxindia.gov.in

Encl: Annexure – A and B



(Syamal Datta)

Director

Investigation – III, CBDT

Tele-Fax: 011-23547587

Email: syamal.datta@nic.in

**FORM OF STATEMENT FOR FURNISHING INFORMATION BY INFORMANT
REGARDING SUBSTANTIAL TAX EVASION TO THE INCOME TAX
DEPARTMENT FOR REWARD AS PER
INCOME TAX INFORMANTS REWARD SCHEME, 2018**

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

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

(c)	Risks and trouble undertaken	:	
(d)	Expenditure, if any, incurred	:	
16.	Informant Code, if any, allotted earlier under this or old Scheme	:	
17.	Preferred mode of payment of reward (Cash/ bank transfer) (in case of foreign persons reward will not be paid by cash)	:	
18.	Particulars of bank account in which payment of reward is to be made (account no., bank name, branch, IFSC code etc details)	:	
19.	In case of multiple informants, share at which reward is to be paid	:	Name of informants
			Payable share (%)

DECLARATION:

I/we declare that,

- I/we have read and understood the Income Tax Informants Reward Scheme, 2018
- I/we accept that mere furnishing of information by me/us does not by itself confer on me/us right to get reward and that I/we may not get any reward at all. I/we would be bound by the decisions that the authority competent to grant reward may take.
- I/we accept that the Government is under no obligation to enter into any correspondence regarding the action taken as a result of my/our information. I/we will be entitled to know only feedback and/or update about whether my/our information has been acted upon and, if yes, whether I am/we are likely to get any reward.
- I/we accept that reward would be an ex-gratia payment which, subject to the scheme, shall be granted at the absolute discretion of the competent authority. The decision of the authority shall be acceptable to me/us and I/we shall not challenge it in any litigation, appeal, adjudication or arbitration.
- In the event of my death before the reward is paid to me/us, it may be paid to my/our nominee(s) whose particulars (along with share) are as under:-

Name of Informant	Name(s) and address(es) of the nominee(s)	Date of birth (in case of minor, name and address of guardian to be given)	Relationship with the informant	Share of the nominee(s)	Aadhar Card No. /Passport No. (attach copy)

f) I/we accept that if the information furnished by me/us is found to be false I/we would be liable to prosecution as per law including under section 182 of the Indian Penal Code, 1860.

Date: _____

Signature of the informant(s): _____

Place: _____

Left Thumb impression: _____

Aadhar card no. /

Passport no. (Attach copy): _____

[Note: If the information is given by more than one informant, the particulars of all such informants are to be captured and this declaration is to be signed by all such informants.]

Signature of the JDIT (Inv) before whom the statement is signed

Name & Designation of the Officer with Seal

Date: _____

Place: _____

Code No. allotted to the informant	_____
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Signature of the authority allotting Informant Code

Name & Designation of the Officer with Seal

Date: _____

Place: _____

ANNEXURE – B

**LIST OF OFFICES AND ADDRESSES WHERE CONTACT DETAILS OF
JDIT (INVESTIGATION), TO WHOM INFORMATION IS TO BE GIVEN, WILL
BE AVAILABLE**

Territory	Office and address
Union Territory of Diu.	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, Ashram Road, Ahmedabad - 380009, Gujarat
Gujarat (districts of (i) Kachchh (ii) Dwarka (iii) Porbandar (iv) Jamnagar (v) Morvi (vi) Surendranagar (vii) Botad (viii) Bhavnagar (ix) Amreli (x) Junagadh (xi) GirSomnath (xii) Rajkot (xiii) Ahmedabad (xiv) Gandhinagar (xv) Patan (xvi) Mahesana (xvii) Banaskantha (xviii) Sabarkantha (xix) Aravali	(ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, Ashram Road, Ahmedabad - 380009, Gujarat
Union Territory of Daman	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, Ashram Road, Ahmedabad - 380009, Gujarat
Union Territory of Dadra & Nagar Haveli	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, Ashram Road, Ahmedabad - 380009, Gujarat
Gujarat (districts of (i) Kheda (ii) Nadiad (iii) Anand (iv) Mahisagar (v) Panchmahal (vi) Dahod (vii) Vadodara (viii) Chhota Udaipur (ix) Narmada (x) Surat (xi) Tapi (xii) Dang (xiii) Navsari (xiv) Valsad (xv) Bharuch	(ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, Majura Gate, Opposite New Civil Hospital, Surat – 395002, Gujarat
Karnataka (Districts of (i) Bengaluru Urban (ii) Bengaluru Rural (iii) Kolar (iv) Chickballapur (v) Ramanagaram (vi) Tumkur (vii) Dakshin Kannada (viii) Udupi (ix) Uttara Kannada (x) Shimoga (xi) Mysore (xii) Mandya (xiii) Chamarajanagara (xiv) Hassan	(i) Director General of Income Tax (Investigation), Central Revenue Building, Queen's Road, Bengaluru- 560001
	(ii) Principal Director of Income Tax (Investigation), Central Revenue Building, Queen's Road, Bengaluru- 560001
Goa	(i) Director General of Income Tax (Investigation), Central Revenue Building, Queen's Road, Bengaluru- 560001
Karnataka (Districts of (i) Belgaum (ii) Bagalkot (iii) Bijapur (iv) Dharwad (v) Haveri (vi) Davangere (vii) Gadag (viii) Gulbarga (ix) Bidar (x) Raichur (xi) Yadgir (xii) Bellary	(ii) Principal Director of Income Tax (Investigation), Tristar Building, Behind bus stand, EDC Complex, Patto Plaza, Panaji, Goa-403001

(xiii) Chitradurga (xiv) Koppal	
Madhya Pradesh	(i) Director General of Income Tax (Investigation), Aaykar Bhawan, 48 Arera Hills, Bhopal – 462011, Madhya Pradesh
	(ii) Principal Director of Income Tax (Investigation), Bhopal, Aaykar Bhawan, 48 Arera Hills, Bhopal – 462011, Madhya Pradesh
Chhattisgarh	(i) Director General of Income Tax (Investiation), AaykarBhawan, 48 Arera Hills, Bhopal – 462011, Madhya Pradesh
	(ii) Principal Director of Income Tax (Investigation), Central Revenue Building, Near Civil Lines, Raipur - 492001
Himachal Pradesh, Haryana, Chandigarh	(i) Director General of Income Tax (Investigation), C. R. Building, 1st floor, Sec-17E, Chandigarh- 160017
	(ii) Principal Director of Income Tax (Investigation), C. R. Building, 1st floor, Sec-17E, Chandigarh- 160017
Punjab, J&K	(i) Director General of Income Tax (Investigation), C. R. Building, 1st floor, Sec-17E, Chandigarh- 160017
	(ii) Principal Director of Income Tax (Investigation), Ludhiana, SCO-1-6, 3rd Floor, Opp. BVM School, Kitchlu Nagar market, Ludhiana, Punjab
Tamilnadu Union Territory of Puducherry (Including Karaikal but excluding Mahe and Yanam)	(i) Director General of Income Tax (Investigation), New Income Tax Building, No.46 (Old No.108), Mahatama Gandhi Road, Chennai-600 034
	(ii) Principal Director of Income Tax (Investigation), New Income Tax Building, No.46 (Old No.108), Mahatama Gandhi Road, Chennai-600 034
Delhi	(i) Director General of Income Tax (Investigation), “C” Block, Dr. Shyama Prasad Mukherjee Civic Centre, Minto Road, New Delhi – 110002
	(ii) Principal Director of Income Tax (Investigation) - 1, “C” Block, Dr. Shyama Prasad Mukherjee Civic Centre, Minto Road, New Delhi – 110002

	(iii) Principal Director of Income Tax (Investigation) - 2, "C" Block, Dr. Shyama Prasad Mukherjee Civic Centre, Minto Road, New Delhi - 110002
Andhra Pradesh Telangana Yanam of Union Territory of Puducherry	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad-500004 (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad-500004
Odisha	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad-500004 (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan Annexe, Satsang Vihar, Bhubaneswar - 751001, Odisha
Rajasthan	(i) Director General of Income Tax (Investigation), Central Revenue Building, B.D. Road, Statue Circle, Jaipur - 302005, Rajasthan (ii) Principal Director of Income Tax (Investigation), Central Revenue Building, B.D. Road, Statue Circle, Jaipur - 302005, Rajasthan
Kerala Union Territory of Lakshadweep Mahe of Union Territory of Puducherry	(i) Director General of Income Tax (Investigation), 4th Floor, Aarya Bhangi Pinnacle, Elamkulam, S A Road, Kochi - 682 020, Kerala (ii) Principal Director of Income Tax (Investigation), 4th Floor, Aarya Bhangi Pinnacle, Elamkulam, S A Road, Kochi - 682 020, Kerala
West Bengal, Sikkim and Andaman & Nicobar Islands	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, Annexe Building, P-13, Chowringhee Square, 3rd Floor, Kolkata - 700 069. (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, Annexe Building, P-13, Chowringhee Square, 3rd Floor, Kolkata - 700 069.
Assam, Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Tripura	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, Annexe Building, P-13, Chowringhee Square, 3rd Floor, Kolkata - 700

	069.
	(ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati – 781005, Assam
Uttar Pradesh and Uttarakhand states (districts of (i) Lucknow (ii) Barabanki (iii) Basti (iv) Faizabad (v) Gonda (vi) Hardoi (vii) Jaunpur (viii) Pratapgarh (ix) Rae Bareilly (x) ChhatrapatiShahujiMaharaj Nagar (Amethi) (xi) Sultanpur (xii) Sitapur (xiii) Unnao (xiv) LakhimpurKheri (xv) Bareilly (xvi) Pilibhit (xvii) Balrampur (xviii) Bahraich (xix) Ambedkar Nagar (xx) Pithoragarh (xxi) Udham Singh Nagar (xxii) Bageshwar (xxiii) Nainital (xxiv) Almora (xxv) Champawat (xxvi) Shahjahanpur (xxvii) Allahabad (xxviii) Azamgarh (xxix) Chandauli (xxx) Deoria (xxxi) Fatehpur (xxxii) Ghazipur (xxxiii) Gorakhpur (xxxiv) Kaushambi (xxxv)Kushinagar (xxxvi) Maharajganj (xxxvii) Mau (xxxviii) Mirzapur (xxxix) SantRavidas Nagar (xl) Sonbhadra (xli) Varanasi (xlii) Ballia (xliii) Moradabad (xliv) Bijnor (xlv) JyotibaPhule Nagar i.e., Amroha (xlvi) Rampur (xlvii) Badaun (xlviii) SantKabir Nagar (xlix) Siddhartha Nagar (l) Sravasti (li) Sambhal	(i) Director General of Income Tax (Investigation), Aayakar Bhawan Annexe, 5-Ashok Marg, Lucknow-226001, U. P. (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan Annexe, 5-Ashok Marg, Lucknow-226001, U. P.
Uttar Pradesh and Uttarakhand states (districts of (i) Banda (ii) Chitrakut (iii) Hamirpur (iv) Jalaun (v) Ramabai Nagar (Kanpur Dehat) (vi) Mohoba (vii) Kannauj (viii) Meerut (ix) Baghpat (x) Ghaziabad (xi) Muzaffarnagar (xii) Hapur (xiii) Agra (xiv) Etah (xv) Aligarh (xvi) Auraiya (xvii) Hathras (xviii) Etawah (xix) Farrukhabad (xx) Jhansi (xxi) Lalitpur (xxii) Mathura (xxiii) Firozabad (xxiv) Mainpuri (xxv) Kanshiram Nagar	(i) Director General of Income Tax (Investigation),Aayakar Bhawan, Annexe, 5- Ashok Marg, Lucknow-226001, U. P. (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, Civil Lines, Kanpur-208001, U. P.

(xxvi) Gautam Buddha Nagar (xxvii) Bulandshahr (xxviii) Chamoli (xxix) Dehradun (xxx) Haridwar (xxxi) Pauri (xxxii) Rudraprayag (xxxiii) Saharanpur (xxxiv) TehriGarhwal (xxxv) Uttarkashi (xxxvi) Kanpur (xxxvii) Shamli	
Greater Mumbai and Navi Mumbai	(i) Director General of Income Tax (Investigation), 3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038 (ii) Principal Director of Income Tax (Investigation) -1, 3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038 (iii) Principal Director of Income Tax (Investigation) - 2, 3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038
Bihar, Jharkhand	(i) Director General of Income Tax (Investigation), Central Revenue Building, 3rd Floor, Birchand Patel Path, Patna-800001, Bihar (ii) Principal Director of Income Tax (Investigation), Central Revenue Building, 3rd Floor, Birchand Patel Path, Patna-800001, Bihar
Maharashtra (districts of (i) Pune (ii) Satara (iii) Sangli (iv) Solapur (v) Sindhudurg (vi) Palghar (vii) Thane (viii) Raigarh (ix) Ratnagiri (x) Ahmadnagar (xi) Kolhapur)	(i) Director General of Income Tax (Investigation), Aayakar Sadan, 8th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411 037, Maharashtra (ii) Director of Income Tax (Investigation), Aayakar Sadan, 7th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411 037, Maharashtra
Maharashtra (districts of (i) Gadchiroli (ii) Gondia, (iii) Bhandara (iv) Nagpur (v) Chandrapur (vi) Amravati (vii) Wardha (viii) Yavatmal (ix) Washim (x) Akola (xi) Buldhana (xii) Hingoli (xiii) Nanded (xiv) Parbhani (xv) Jalna (xvi) Aurangabad (xvii) Jalgaon (xviii) Dhule (xix) Nandurbar (xx) Nasik (xxi) Beed (xxii) Latur (xxiii) Osmanabad)	(i) Director General of Income Tax (Investigation), Aayakar Sadan, 8th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411037, Maharashtra (ii) Director of Income Tax (Investigation), Nagpur, Saraf Chamber Sadar Mount Road, Nagpur-440001, Maharashtra