

F. No. 225/105/2019/ITA.II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 30th April, 2019

Order

In exercise of powers conferred under section 138(1)(a) of the Income tax Act, 1961 ('Act'), for purposes of sub-clause (i) of section 138(1)(a) of the Act, the Central Board of Direct taxes ('CBDT') hereby directs that **Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), New Delhi** shall be the **specified income-tax authority** for furnishing information respecting assesseees to the **Nodal Officer, Goods and Services Tax Network ('GSTN')**.

2. The data/information to be furnished by the specified income-tax authority shall be:
- Request based exchange of data, wherein, important financial fields which are captured in the Income Tax Returns (ITRs) such as (i) status of filing of ITR; (ii) turnover; (iii) gross total income, (iv) turnover ratio; (v) GTI range; (vi) turnover range and (vii) any other field, the modalities of which shall be decided by the concerned specified authorities.
 - Spontaneous exchange of data, the modalities of which shall be decided by the concerned specified authorities.
 - Automatic exchange of data, the modalities of which shall be decided by the concerned specified authorities.

While furnishing the information, the specified income-tax authority shall form an opinion that sharing of such information is necessary for the purposes of enabling the specified authority in GSTN to perform its functions under the Goods and Services Tax.

3. To facilitate the process of furnishing information, Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) would enter into a Memorandum of Understanding ('MoU') with nodal officer, GSTN, which *inter-alia* would include modalities of exchange of data, maintenance of confidentiality, mechanism for safe preservation of data, weeding out after usage etc. The time line for furnishing information shall also be decided by Pr. Director General of Income-tax (Systems) or Director General of Income-tax (Systems) in consultation with concerned nodal officer and included in the said MoU.

4. A copy of MoU shall be forwarded to this division for record purposes.
5. This issues with the approval of Chairman, CBDT.


(Rajarajeswari R.)

Under Secretary, (ITA-II), CBDT

Copy forwarded to:-

1. PPS to FM/Dir(FMO)/OSD TO MoS (R)/PPS to RS/PPS to chairman, CBDT and all Members, CBDT
2. Chairman, CBIC and all Members, CBIC
3. CEO, GSTN
4. Pr. DGIT (Systems), New Delhi
5. All Pr. CCsIT/Pr. DGsIT for kind information
6. ADG(S)-4, New Delhi, for placing on the website: www.incometaxindia.gov.in
7. Addl. CIT, Date base Cell for uploading on Department Website
8. Guard File


(Rajarajeswari R.)

Under Secretary, (ITA-II), CBDT