



सत्यमेव जयते

Dr. John Joseph
Special Secretary & Member

भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय/राजस्व विभाग
MINISTRY OF FINANCE / DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS
नार्थ ब्लॉक, नई दिल्ली-११० ००९
NORTH BLOCK, NEW DELHI-110 001

D.O.No.DGARM/Technical/Analytics/206/2018

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Dated: 27.11.2018

Dear Colleagues,

Directorate General of Analytics and Risk Management (DGARM) was set up on 11th July 2017 vide CBEC O.M. F.No. A-11013/19/2017-Ad.IV dated 11th July 2017, with aim to study, interpret and analyse the data and share the output with various stakeholders. After getting necessary infrastructure and resources this Directorate became functional in June'18 and started conducting data analysis.

2. Till now, DGARM has prepared many such analytical reports which have been shared by DGARM with DGGI. The DGGI was requested to decide their level as to whether the quantum of data so provided in these reports to them will solely/partly be handled by them or be shared with the field formations for effective utilization.

3. Based on inputs received, it has now been decided to change the methodology for sharing of analytical reports of DGARM. The new approach decided for effective and result oriented action for dissemination of DGARM reports is as follows: -

- DGARM will prepare different theme-wise lists of taxpayers for action to be initiated by DGGI or CGST Zones. The segregation of different theme-wise lists for action to be initiated by DGGI & GST Zones would take place at the DGARM/CBIC level.
- The segregated analytical reports will be shared with DGGI headquarters and each respective CGST Zone via email mode at their official email IDs. Each email will be containing two types of attachments, i.e. word document explaining about the analytical report and the other will be password protected Excel sheet(s) having taxpayer details for action to be initiated by the concerned Zone. The integrity and sanctity of the shared data will be ensured by the respective Pr. Chief Commissioners/Chief Commissioners/Director Generals.
- As these analytical reports are critical insights and may have serious revenue implications, the respective action owners will initiate necessary action only after assessing the efficacy of the insight viz-a-viz the data and local inputs. As the lists contained in the analytical reports include the taxpayers under the administrative control of both Centre as well as States, the guidelines on single interface of taxpayers with jurisdictional CGST formations should be strictly adhered to. However, in case of specific intelligence w.r.t. the taxpayer either under Central or State administration, action may be initiated as per the existing guidelines.
- Investigations must be done in a co-ordinate manner so that only one wing of CBIC is engaged with a single tax payer. As far as possible, "ENTITY-BASED" approach should be followed so that various types of tax evasion by a single Entity (Taxpayer) are unearthed by a single wing of CBIC.
- The list shared with CGST Zones will also be shared with jurisdictional Zonal Pr. ADGs/ ADG (DGGI) and Principal Director General (DGGI) for monitoring and feedback. The Zonal Chief Commissioners should submit monthly feedback on each of the analytical reports to the jurisdictional zonal unit of DGGI by 5th of the following month. The Zonal Units of DGGI will transmit the feedback to the DGGI (HQRS) who will collate the response/feedback for submission to DGARM by 10th of the following month.

4. In case of any doubt/query, it is requested to contact Sh. Sanjay Gupta, ADG (DGARM) at Ph: 011-21400627; Mob: 08800347348 or Sh. Sanjay Tewari, DD (DGARM) at Ph.: 011-21400406; Mob: 09918056146.

With warm regards

Yours sincerely

(Dr. John Joseph)

- Pr. Chief Commissioners/ Chief Commissioner of Central Excise & GST (All)
- Principal Director General (DGGI HQRS)/ all Zonal Pr. ADGs/ ADGs (DGGI)

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