

**C. DEPARTMENT OF REVENUE
(RAJASWA VIBHAG)**

1. All matters relating to-
 - (a) Central Board of Excise and Customs;
 - (b) Central Board of Direct Taxes.
2. Grants-in-aid to the National Institute of Public Finance and Policy.
3. Stamp duties on bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts.
4. All matters relating to income tax (except matters relating to the Income-tax Appellate Tribunal and **Special Economic Zones**), corporation tax, capital gains tax and estate duty, wealth tax, expenditure tax and gift tax.
5. Administration of the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).
6. Administration of excise in the Union Territories, i.e. all matters relating to-
 - (a) alcoholic liquors for human consumption;
 - (b) opium, Cannabis (Indian Hemp) and other Narcotic Drugs and Narcotics.
7. Administration of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).
8. All matters relating to cultivation of opium poppy, manufacture of opium derivatives from such opium, sale of such opium and opium derivatives and exercise of control thereon.
9. Administration of the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985) and Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988; Preventive Detentions under PITNDPS Act, 1988.
10. All matters relating to international conventions, agreements, protocols, etc., in respect of narcotic drugs, psychotropic substances and precursor chemicals which the Department of Revenue and organizations under it are authorized to deal with except matters allocated to the Ministry of Home Affairs.

11. All matters relating to Customs (Sea, Air and Land) including the Customs Tariff Act, 1975 (51 of 1975), Tariff Valuations, Customs Cooperation Council, Customs nomenclature and similar matters, duties on goods imported or exported; prohibitions and restrictions on imports and exports under the Customs Act; and interpretation of Customs Tariff, **except matters relating to Special Economic Zones.**
12. Matters relating to Central Excise including Central Excise Tariff Act, 1985 (5 of 1986) and service tax administration.
13. Sales Tax:
 - (a) administration of the Sales-Tax Laws Validation Act, 1956 (7 of 1956);
 - (b) levy of tax on the course of inter-State trade or commerce-problems arising out of the administration of the Central Sales Tax Act, 1956 (74 of 1956);
 - (c) declaration of goods as of special importance in inter-state trade or commerce under article 286(3) of the Constitution, laying down of the conditions and restrictions to which the State laws providing for the levy of tax on them would be subjected;
 - (d) all matters relating to replacement of sales tax by additional excise duty including administration of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);
 - (e) all Bills, etc. relating to sales-tax levy in States coming up for the previous instructions, recommendations or assent of the President;
 - (f) legislative matters concerning sales-tax in the Union Territories;
 - (g) Problems arising out of the invalidation of sugarcane cess levies of States including Validation of such levies.
14. Subordinate Organisations:
 - (a) Income Tax Department;
 - (b) Customs Department;
 - (c) Central Excise Department; and
 - (d) Narcotics Department (excluding Narcotics Control Bureau).

15. Preventive detention for the purposes of conservation of augmentation of foreign exchange and prevention of smuggling activities and matters connected therewith.
16. Enforcement, viz., investigation, and adjudication of cases arising out of breaches under the Foreign Exchange Management Act, 1999 (42 of 1999); Directorate General of Revenue Intelligence, Directorate General of Central Excise Intelligence and Directorate of Enforcement, **except matters relating to Terrorism.**
17. All matters relating to Economic Intelligence.
18. Matters relating to the Customs Excise and Service Tax Appellate Tribunal; Customs and Central Excise Settlement Commission and Authority for Advance Rulings (Customs, Central Excise and Service Tax).
19. All matters covered by the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (13 of 1976).
20. Administration of the Prevention of Money Laundering (PML) Act, 2002 (15 of 2003).
21. All matters relating to National Committee for Promotion of Economic and Social Welfare.
22. Matters relating to Income Tax Settlement Commission.
23. Matters relating to Authority for Advance Rulings (Income Tax).
24. Matters relating to Appellate Tribunal for Forfeited Property (ATFP).
25. Goods and Services Tax.