

**-COPY OF-  
INCOME TAX NOTIFICATION  
NO. 29/2011  
DATED 30-5-2011**

**Creation of a new Directorate of Income-tax (Criminal Investigation)**

The President of India is pleased to approve the creation of the Directorate of Income-tax (Criminal Investigation), to be known in short as DCI, in the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, with immediate effect.

**2.** The DCI will perform functions in respect of criminal matters having any financial implication punishable as an offence under any direct tax law including, *inter alia* :

(i) Chapter XXII of the Income-tax Act, 1961 (Act 43 of 1961); and

(ii) Chapter VIII of the Wealth Tax Act, 1957 (Act 27 of 1957).

**3.** The DCI, in discharge of its responsibilities under the direct tax laws, will be required to perform the following functions:

(a) Seek and collect information about persons and transactions suspected to be involved in criminal activities having cross-border, inter-State or international ramifications, that pose a threat to national security and are punishable under the direct tax laws;

(b) To investigate the source and use of funds involved in such criminal activities;

(c) To cause issuance of a show-cause notice for offences committed under any direct tax law;

(d) To file prosecution complaint in the competent court under any direct tax law relating to a criminal activity;

(e) To hire the services of special prosecutors and other experts for pursuing a prosecution complaint filed in any court of competent jurisdiction;

(f) To execute appropriate witness protection programmes for effective prosecution of criminal offences under the direct tax laws, *i.e.* to protect and rehabilitate witnesses who support the state in prosecution of such offences so as to insulate them from any harm to their person;

(g) To coordinate with and extend necessary expert, technical and logistical support to any other intelligence or law enforcement agency in India investigating crimes having cross-border, inter-State or international ramifications that pose a threat to national security;

(h) To enter into agreements for sharing of information and other cooperation with any central or state agency in India;

(i) To enter into agreements for sharing of information and other cooperation with such agencies of foreign states as may be permissible under any international agreement or treaty; and

(j) Any other matter relating to the above.

**4.** The DCI will be headed by a Director General of Income-tax (Criminal Investigation), who 'will be an officer of the rank of Chief Commissioner of Income-tax, and will be located in New Delhi. The DCI will function under administrative control of the Member (Investigation) in the Central Board of Direct Taxes (CBDT) and will be a subordinate office of CBDT.

**5.** The DCI shall have eight Directors of Income-tax (Criminal Investigation) located at Delhi, Chandigarh, Jaipur, Ahmedabad, Mumbai, Chennai, Kolkata and Lucknow. These Directorates will be headed by officers of the rank of Commissioner of Income-tax who will perform such functions as are notified or assigned to them by the CBDT. The CBDT shall have all powers to amend the functions assigned to the DCI.

**6.** The headquarters of the DCI shall consist of a Director General of Income-tax (CI) supported by a Director of Income-tax (CI), an Additional Director of Income-tax (CI), a Deputy Director of Income-tax (CI) and officials known as Special Agents of the rank of Income-tax Officer and Agents of the rank of Inspector of Income-tax. Each Zonal Directorate of the DCI shall be headed by a Director of Income-tax (CI), and shall be supported by an Additional Director of Income-tax (CI), a Deputy Director of Income-tax (CI) and an appropriate staff complement consisting of Special Agents and Agents.

**7.** Presently, the staff requirement of DCI will be met from the existing posts of DGIT (Intelligence), DIT (Intelligence) and DIT (CIB) in the Income-tax Department. The final staff requirement and recruitment rules for the DCI will be notified separately.

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