

**-COPY OF-
INCOME TAX Instruction
No. 09/2011
Dated 25-8-2011**

**Section 119 of the IT Act, 1961-CBDT-Instructions to Subordinate Authorities –
Handing Over Of Charge – Need For Proper Handing Over Note**

It has come to the notice of the Board that at the time of transfer of an officer/official, detailed Handing Over Note indicating the confidential records and documents, including documents relating to survey and search and seizure, pending important and time bound matters such as audit objections, appeals, revision matters, approvals for retaining impounded/seized documents, reopening of assessments, pending search and survey assessments etc. is not given to the successor. In the absence of a proper handing over of records, important documents get misplaced and even lost in some cases.

2. Many a time high revenue cases have been lost as documents could not be produced before the Appellate Authority/Courts. The Courts have also adversely commented upon non-production of documents/records. The Board has viewed seriously the casual approach of officers/officials while handing over the charge.

3. All the officers including subordinate staff are therefore directed to give a detailed Handing Over Note to their successors, incorporating all pending actions requiring immediate attention of their successors. The Handing Over Note should be given at the time of handing over charge or within seven working days. Thereafter, permission of CCIT/DGIT should be taken. The confidential records, including survey and search materials, Appraisal reports, survey and search folders etc. should be personally handed over to the successor. A copy of the Handing Over Note should be marked to the immediate superior officer. In case any officer/official fails to give detailed Handing Over Note to the successor, the successor should bring it to the notice of his superior who will take appropriate action against the erring of officer/official.

4. Separate instructions will be issued by the DGIT (Vig.) for maintenance and handling and handing over of confidential records/registers relating to vigilance matters.

5. These instructions may be brought to the notice of all officers/officials for strict compliance.

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