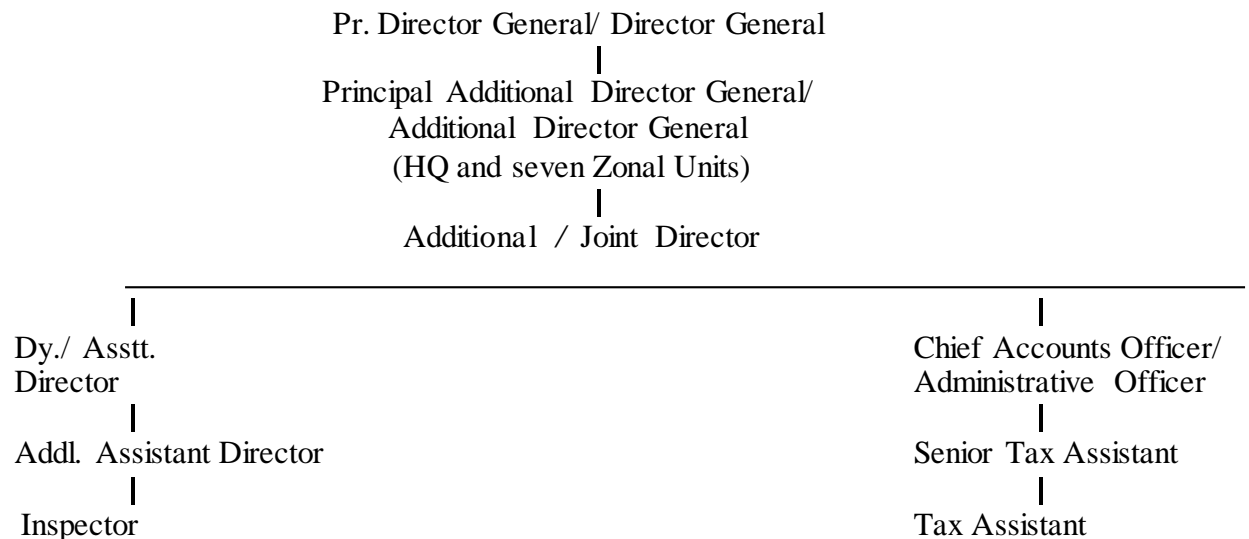


DIRECTORATE GENERAL OF AUDIT, INDIRECT TAXES & CUSTOMS

The Directorate General of Audit, an organization under Ministry of Finance, Department of Revenue was created by the Central Board of Excise and Customs (renamed as Central Board of Indirect Taxes and Customs) in July 2000 with headquarters at New Delhi. At present Sh. Suakzathang Nunthuk, Director General is the head of the Directorate General of Audit. The organisation was expanded in November 2002. Presently, this Directorate General has 7 Zonal Units at Delhi, Ahmedabad, Mumbai, Bangalore, Chennai, Hyderabad and Kolkata each headed by a Principal/Addl. Director General. One Additional Director General is also posted at the Headquarters along with 1 Additional Director, 2 Assistant Directors, 4 Additional Assistant Directors and 5 Inspectors. There is 1 D.D.O who is assisted by Senior Tax Assistant/ Tax Assistants.

(i) Particulars of its organization, functions and duties:

Organizational hierarchy of the Directorate General



The functional responsibilities of this Directorate General have been delineated in the Charter of Functions. The important thing of the Charter is that it does not envisage that the Directorate General should conduct primary audits in Central Excise, Service Tax, GST etc. on its own. Instead, it is required to oversee the creation and institutionalization of a credible audit system.

Some of the important responsibilities mentioned in the Charter of functions are:

- (a) To develop and provide policy direction and programme leadership to Central Excise, Service Tax, GST internal audit. Ensure its effective and efficient implementation, including periodic review and updating of the audit manual.
- (b) Further to develop, enhance and monitor implementation of Risk Assessment module with information technology solution with the help of the Directorate General of System

- (c) To plan, organize and ensure implementation of post clearance Customs audits under the Customs Act 1962 in coordination with the Directorate General of Systems, as and when directed by the Board.
- (d) To interact with National Academy of Customs Indirect Taxes and Narcotics (NACIN) to develop strategies for timely training of auditors including refresher courses for them
- (e) To evolve a mechanism for assessing and ensuring audit quality assurance by simple review of major audit reports, setting up standards and norms for evaluating the quality of audit and to bring about uniformity in the audit system across the country.
- (f) To study the level of compliance including recoveries of dues relating to important audit objections/ points at all India/ Zonal and Commissionerate levels.
- (g) To collect and disseminate information having a bearing on tax evasion/ avoidance/ compliance and having revenue ramifications which are noticed during conduct of audit.
- (h) The Budgetary Support Scheme, which has been in force since 01.07.2017, was launched as a measure of goodwill to provide the Budgetary Support to the units located in the States of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North Eastern States including Sikkim. Directorate General of Audit is the nodal agency of the scheme, with its Additional Director General as nodal officer. Directorate General of Audit in collaboration with Department for Promotion of Industry & Internal Trade (DPIIT), Ministry of Commerce & Industry has been entrusted with the responsibility of smooth implementation and monitoring of scheme.
- (i) To act as a Nodal Directorate for Customs Post Clearance Audit as per CBIC Instruction No. 18/2020-Customs dated 06.10.2020 vide F.No. 715/03/2020-Cus(AS).