TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 12th of February, 2018

NOTIFICATION

In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of Section 138 of the Income-tax Act, 1961, the Central Government, hereby specifies Chief Executive Officer, Government e Marketplace (GeM) for purposes of the said clause.

This Notification has to be read with order under section 138(1)(a) of Income-tax Act, 1961 dated 12.02.2018 in file of even number, issued by the Central Board of Direct Taxes, notifying Principal Director General of Income-tax (Systems) as the 'designated authority' for furnishing information to the authority being notified.

(Rohit Garg)
Director-(ITA.II), CBDT
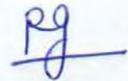
(F.No. 225/61/2018-ITA.II)

Notification No. 6 /2018

To

The Manager,
Government of India Press,
Mayapuri, New Delhi

Copy forwarded to:-

1. PPS to FM/Dir(FMO)/OSD to MoS(R)/PPS to RS/PPS to Chairman, CBDT and all Members, CBDT
2. Chief Execuitive Officer, GeM, Delhi
3. Pr. DGIT(Systems), N.Delhi
4. All Pr.CCsIT/DGsIT for kind information
5. ITCC, Central Board of Direct Taxes (4 copies)
6. O/o Pr. DGIT (Systems), New Delhi, for placing on the website: incometaxindia.gov.in
7. Addl. CIT, Data base Cell for uploading on Departmental Website
8. Guard file

(Rohit Garg)
Director-(ITA.II), CBDT

F.No. 225/61/2018/ITA.II
Government of India
Ministry of Finance
Department of Revenue (CBDT)

North Block, New Delhi, the 12th of February, 2018

Order

In exercise of powers conferred under section 138(1)(a) of Income tax Act, 1961 ('Act'), the Central Board of Direct taxes hereby directs that **Principal Director General of Income-tax (Systems), New-Delhi** (Pr. DGIT(Systems)) shall be the specified authority for furnishing the information to the Chief Executive Officer, Government e Marketplace (GeM) as notified vide Notification No. ..../2018 dated ...., under sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Act.

2.   Following information regarding entities seeking registration with GeM as sellers shall be furnished:

   i.   **Pan data in respect of seller;**
   ii.   **Latest available three years' Balance Sheet of the sellers;**
   iii. **Key Director's details related to the sellers; and**
   iv.   **Any further information considered necessary for verification of antecedents of the sellers (to be decided on basis of mutual consultation between Pr. DGIT(Systems) & GeM)**

         On the basis of mutual consultations between the two authorities, the information being provided by income-tax department on any of the above parameters can also be in form of online verification by GeM portal for which necessary system enablement would be provided by Pr. DGIT(Systems). However, information being shared under section 138 of the Act by the Income-tax Department with GeM shall be used only for its internal purposes & not shared/passed on to other institution/agency.

3.   To facilitate the process of furnishing information, Pr. DGIT(Systems) would enter into a Memorandum of Understanding (MoU) with GeM which inter-alia, would include the mode of transfer of data, maintenance of confidentiality, mechanism for safe preservation of data, weeding it out after usage etc. The frequency and time line for furnishing information shall be decided by Pr. DGIT(Systems) in consultation with GeM and included in the said MoU.
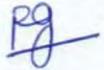
4.   A copy of the MoU shall be forwarded to this division for record purposes.

(Rohit Garg)
Director-(ITA.II), CBDT

Copy forwarded to:-

   i.   PPS to FM/Dir(FMO)/OSD to MOS(R)/PPS to RS/PPS to Chairman, CBDT and all Members, CBDT
   ii.   Chief Executive Officer, GeM, Delhi
   iii.   Pr. DGIT(Systems), N.Delhi
   iv.   All Pr. CCsIT/Pr. DGsIT for kind information
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(Rohit Garg)
Director-(ITA-II), CBDT