



आयकर महानिदेशालय (सतर्कता)  
**Directorate General of Income Tax (Vigilance)**  
द्वितीय तल, जवाहर लाल नेहरू स्टेडियम, नई दिल्ली – 110003  
2<sup>nd</sup> Floor, JLN Stadium, New Delhi- 110003

F. No. DGIT(V)/OM/2024-25/591

Dated: 26.04.2024

### OFFICE MEMORANDUM

**Sub: Provision of Rule 20(2) of Lokpal and Lokayuktas Act, 2013-reg.**

Instances have come to notice that inquiry/factual reports have been submitted to the Lokpal of India without obtaining comments of the Competent Authority. This is not in conformity with the provisions of the Lokpal & Lokayukta Act, 2013.

2. Section 20(2) of the Lokpal and Lokayuktas Act, 2013 stipulates that before submission of Inquiry/ factual reports, comment of the Competent Authority has to be sought. Section 20(2) is being reproduced here as under:

*“During the preliminary inquiry referred to in sub-section (1), the Inquiry Wing or any agency (including the Delhi Special Police Establishment) shall conduct a preliminary inquiry and on the basis of material, information and documents collected seek the comments on the allegations made in the complaint from the public servant and the competent authority and after obtaining the comments of the concerned public servant and the competent authority, submit, within sixty days from the date of receipt of the reference, a report to the Lokpal”*

3. The Competent Authority in relation to Section 20(2) of the Lokpal and Lokayuktas Act, 2013 is defined under Section 2(1)(c) of the Act which reads as under:-

*“Competent Authority in relation to-*

*an officer in the Ministry or Department of Central Government means the Minister-in-charge of the Ministry or Department under which the officer is serving.”*

4. Therefore, before submitting Inquiry/ factual report to the Lokpal of India, comments of Hon’ble Finance Minister being Competent Authority must be obtained.
5. This issues with the approval of the Chairman, CBDT.

(Krishan Kumar)  
Pr. Additional Director General (Vig.) (HQ.)-5,  
O/o the DGIT(Vigilance), New Delhi

Copy to:

1. All Pr. Chief Commissioner of Income Tax (CCA), Pr. Chief Commissioner of Income Tax and Pr. Director General of Income Tax.
2. All Chief Commissioner of Income Tax and Director General of Income Tax.

*Krishan Kumar 26/04/24*  
Pr. Additional Director General (Vig.) (HQ.)-5,  
O/o the DGIT(Vigilance), New Delhi