

F.No.380/01/2023-IT(B)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

North Block, New Delhi
12th May, 2023

To,

All Pr. Chief Commissioners / Pr. Director Generals of Income Tax

Subject: Interim Action Plan for the F.Y. 2023-24 (supplement)-reg.

Madam/Sir,

In partial modification of this Division's O.M. of even number dated 11.04.2023, I am directed to say that supplementary KRAs and timelines proposed by CIT(C&S) cum CISO are being included in the IAP as per **Annexure-A**.

2. This may be brought to notice of all concerned for necessary compliance.

Yours faithfully,


(Kalpana Singh)

Addl. Commissioner of Income Tax (OSD)
IT- Budget

Copy to:

1. PPS to Chairman & Members in the CBDT.
2. All the Commissioners & Joint Secretaries of the CBDT.
3. Database Cell for uploading on the website
www.irs-officeronline.gov.in

Preamble

The Income Tax Department Information Security Policy circulated vide CISO Instruction No. 2 dated 27th Nov. 2020, lays down the framework for security of information and information assets in the Department which includes safeguards for data obtained through Automatic Exchange of Information.

The Global Forum on Transparency and Exchange of Information for Tax purposes ("Global Forum") is reviewing India for its Automatic Exchange of Information (AEOI) confidentiality and data safeguards (CDS) framework. In this regard, after submission of response to a detailed questionnaire by India, a virtual assessment of India was conducted on 16th & 17th February, 2022 by a team of experts from the Global Forum. In continuation of this process, it is expected that in the year 2023, a physical on-site visit is likely to be conducted by the experts from Global Forum. The on-site assessment will be an important element in formulation of the final CDS assessment report of India.

In light of the above, an Action Plan for implementation of the Information Security Policy of the Department was launched by CBDT which was issued in the form of CISO Instructions No. 1 to 4 of 2023 on 17th March, 2023.

Instruction No. 1 pertains to the Central charges and the Directorates of Investigation. The instruction delineates roles and responsibilities of the officers, officials and contractual staff with respect to the Information Security in Central charges and Investigation Directorates. Instruction No. 2 pertains to the Pr.CCIT(CCA) region and all other Directorates of Board and similar to the Instruction No. 1, it delineates roles and responsibilities of the officers, officials and contractual staff with respect to the Information Security in the concerned charges. Instruction No. 3 pertains to the National Academy of Direct Taxes (NADT) and the Directorate of Human Resource Development and it sets a time bound action plan for development of training material on Information Security and subsequently imparting training to the officers, officials and contractual staff of the Department. Instruction No. 4 pertains to Commissioners of Income Tax (Audit) and it provides methodology for carrying out Information Security Audit and also provides checklists for CsIT(Audit) for carrying out the Information Security Audit.

Inputs for CAP 2023 – CIT(C&S), CBDT cum CISO

S. No.	Key Result Area	Target/Activity	Time Frame	Officers concerned
1	Asset Management	Asset Registers to be prepared in all offices and all Software and Hardware Assets are to be listed in them	By 15.06.2023	DDO
		Information coming in Investigation and Central charges from foreign jurisdictions shall be secured in the manner provided in the CISO Instruction No. 2 of 2023	By 15.06.2023	All officers of rank ADIT/ACIT and above in Investigation Directorates and Central charges
		Classification of Information Assets in the offices and their labelling	By 15.06.2023	All officers of rank ITO and above
		Putting in place practice of safe disposal of storage media like pen drive, hard-drive, CDs etc. Necessary entries should be made in the Media Disposal Register regarding safe disposal of assets.	By 15.06.2023	All officers of rank ITO and above

		Ensure that the officials paste the Do's and Don'ts for use of Information Assets at their workstations	By 15.06.2023	All officers of rank ITO and above
2.	Human Resource Security	Non-Disclosure Agreements to be signed and submitted to the DDO concerned by all Contractors/MS Ps/sub-contractors/contractual staffs	By 15.06.2023	DDO
		Background verification reports of Contractual employees to be submitted by Contractors to the DDO for all contractual employees	By 15.06.2023	DDO
3.	Physical and Environmental Security	<u>Physical Security Perimeter</u> : All the Department areas must be logically divided into different physical zones. Each zone must have appropriate level of access restrictions and access authorization requirements	By 15.06.2023	LISO/BISO

		<u>Physical Access Control:</u> Id-cards to be provided for all contractual employees and entry to visitors only after verification from the concerned officer	By 15.06.2023	LISO/BISO
		<u>Protecting against External and Environmental Hazards:</u> The Department's offices must be fitted with appropriate firefighting devices at critical locations. Selected Department employees must know how to use these firefighting devices. Monitoring of fire sensors, smoke sensors, and other fire safety alarms be done regularly. Safety measures like fire and earthquake evacuation drills must be practiced regularly. Appropriate safety measure must be taken to avoid loss and damage due to	By 15.06.2023	LISO/BISO

		Water flooding or inappropriate drainage system within the premises of the Department. Physical protection against damage from natural or man-made disaster must be designed and applied.		
		CCTV monitoring of entry and exit points and all sensitive areas	By 15.06.2023	LISO/BISO
4.	Incident Management	LISO to send a monthly Incidents report to the CISO with respect to the Information Security Incidents in the respective Pr. CCIT(CCA) region	To be sent every month	LISO
5.	Risk Management	LISOs to ensure that all identified risks pertaining to their regions are captured in risk registers maintained and updated regularly	A copy of the respective risk register of the region shall be forwarded by the LISO concerned to the CISO on a quarterly basis by 15th of the month following the quarter	LISO

6.	Information Security Training	Training the Trainers for giving training to the officers/officials/contractual staff by Committee for training the trainers under Directorate of HRD and NADT	By 15.06.2023	Pr.DGIT(HRD) and Pr.DGIT(Trg.)
		Training the officers/officials/contractual staff by Committee for training the Officers and officials under Directorate of HRD and NADT	By 15.06.2023	Pr.DGIT(HRD) and Pr.DGIT(Trg.)
7.	Information Security Audit	Information Security Audit be carried out by CIT(Audit) in their respective Pr.CCIT(CCA) region as per the methodology prescribed in CISO Instruction No. 4 of 2023	Information Security Audit shall be commenced by mid June, 2023 and completed as per the prescribed timelines in CISO Instruction No. 4 of 2023	CIT(Audit)