

## Central Board of Indirect Taxes & Customs (CBIC)

The Central Board of Indirect Taxes & Customs (CBIC) is the authority responsible for administering indirect taxes such as GST, central excise, service tax, customs, among others in India. In this article, you can learn all about the Central Board of Indirect Taxes & Customs for the [UPSC exam](#).

### What is the Central Board of Indirect Taxes & Customs (CBIC)?

The Central Board of Indirect Taxes is under the **Department of Revenue**, Finance Ministry, Government of India.

- The CBIC was previously known as the Central Board of Excise and Customs (CBEC).
- It engages in policy formulation of matters concerned with the levy and collection of central excise duties, customs, central goods and services tax and IGST, administration of these taxes, prevention of smuggling and also narcotics to the extent prescribed.
- The CBIC is the administrative authority for its subordinate organisations, including Central Excise and Central GST Commissionerates, Custom Houses and the Central Revenues Control Laboratory.
- CBIC is a statutory body established under the Central Boards of Revenue Act, 1963.
- CBIC was formed in 1964 when the Central Board of Revenue was split into the Central Board of Direct Taxes ([CBDT](#)) and the Central Board of Excise and Customs, which was renamed the Central Board of Indirect Taxes and Customs in 2018.
  - The Central Board of Revenue was set up under the Central Board of Revenue Act, 1924 as the apex body of the Income Tax Department.

Learn about [Taxation in India](#) from the linked article.

### CBIC Members

The CBIC Chairperson is the senior-most [Indian Revenue Service](#) (IRS - Customs & Indirect Taxes) officer in India. Apart from being the cadre controlling authority of the IRS (C&IT), he/she is also ex officio Special Secretary to the GOI. The Chairperson is appointed by the Appointments Committee of the Cabinet (ACC).

Apart from the chairperson, there are members for Customs; IT & Taxpayer Services; CE, ST & Legal; GST & Tax Policy, Administration & Vigilance; and Investigation.

### CBIC Functions

CBIC administers indirect taxes in India such as goods and services tax, and customs.

- Collection of [Goods & Services Tax](#) and previously Central Excise Duty and Service Tax.
- Collection of Customs Duty on Land Customs Stations, Inland Container Depots (ICDs), [Special Economic Zones \(SEZs\)](#) & Container Freight Stations (CFSs).
- Collection of Customs Duty on International Airports, Seaports, Custom Houses, International Air Cargo Stations & International ICDs.
- Prevention of Smuggling on International Airports & Sea.

- Prevention of Smuggling through Land Customs Station & Border Checkpoints.

### *CBIC Attached and Subordinate Offices*

The following table gives the list of attached and subordinate offices under the CBIC.

Directorate General Of Analytics And Risk Management	Directorate General Of Anti-profiteering
National Anti-profiteering Authority (GST)	Directorate General Of Audit
Directorate General Of Export Promotion	Directorate General Of GST Intelligence
Directorate General Of Goods & Services Tax	Directorate General Of Human Resource Development
Directorate General Of Human Resource Development (HRM-II)	National Academy Of Customs, Indirect Taxes & Narcotics
Directorate General Of Performance Management	Directorate General Of Systems & Data Management
Directorate General Of Taxpayer Services	Directorate General Of Valuation
Directorate General Of Vigilance	Directorate Of Revenue Intelligence
Directorate Of International Customs	Directorate Of Data Management
Directorate Of Logistics	Directorate Of Legal Affairs
Central Revenues Control Laboratories	

UPSC Questions related to the CBIC

**Is CBEC and CBIC the same?**

CBEC was renamed CBIC in 2018.

**Who is the current chairman of the CBIC?**

The current chairman of the CBIC is M Ajit Kumar, who was appointed in February 2020.