

Central Board of Indirect Taxes and Customs (CBIC)

Prelims: Current events of national and international importance

Why in News?

The Central Board of Indirect Taxes and Customs (CBIC) wins top prize in Public Outreach & Communication Category at India International Trade Fair (IITF) 2025.

- The Central Board of Indirect Taxes and Customs (CBIC) is the **apex administrative authority for indirect taxation in India.**
- **Working Under** - The Department of Revenue, Ministry of Finance.
- **Earlier name** - Central Board of Excise and Customs (CBEC).
- **Renamed as** - CBIC in 2018 (after roll-out of GST).
- **Constitution** - Created under the Central Boards of Revenue Act, 1963.
- **Functions & Responsibilities**
 - **Administration of Indirect Taxes** - GST (Central GST and Integrated GST), Customs duties, Central Excise (on petroleum products, tobacco, etc.)
 - **Policy Implementation & Advisory Role** - Drafts rules and notifications for indirect taxes, advises the government on tax policy, and Issues circulars for uniform application of tax laws
 - **Revenue Collection** - Ensures efficient collection of customs and excise duties and prevents tax evasion and smuggling
 - **Trade Facilitation** - Simplifies procedures for importers/exporters, promotes ease of doing business, modernizes customs through digitisation and faceless assessment.
 - **Enforcement & Anti-Smuggling** - Investigates tax fraud and evasion, Coordinates with agencies like:
 - DRI (Directorate of Revenue Intelligence)
 - Narcotics Control Bureau
 - Other enforcement agencies
- **Organisational Structure** - Chairperson & 6 Members (Customs, GST, Audit, Legal, Administration, etc.)

- **Key Field Formations under CBIC**

- Customs Commissionerates
- GST Commissionerates
- Customs Preventive units
- Central Excise offices
- DRI, DGARM, NACIN etc.

Reference

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