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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