

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 <u>apex</u> <u>administrative authority for indirect taxation in India.</u>
- 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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