# THE CENTRAL BOARDS OF REVENUE ACT, 1963

## ARRANGEMENT OF SECTIONS

SECTIONS


1. Short title, and commencement.
2. Definitions.
3. Constitution of separate Central Boards for Direct Taxes and for Indirect Taxes and Customs.
4. Procedure of the Board.
5. Amendment of certain enactments.
6. Transfer of certain proceedings.
7. Power to remove difficulties.
8. Repeal and saving.


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# THE CENTRAL BOARDS OF REVENUE ACT, 1963

## ACT NO. 54 OF 1963

[30*th December*, 1963.]

An Act to provide for the constitution of separate Boards of Revenue for Direct Taxes and for [1][Indirect Taxes and Customs] and to amend certain enactments for the purpose of conferring powers and imposing duties on the said Boards.

BE it enacted by Parliament in the Fourteenth Year of the Republic of India as follows:—

**1. Short title, and commencement.**—(*1*) This Act may be called The Central Boards of Revenue Act, 1963.

(*2*) It shall come into force on such date[2] as the Central Government may, by notification in the Official Gazette, appoint.

**2. Definitions.**—In this Act, unless the context otherwise requires,—

(*a*) "Board" means the Central Board of Direct Taxes or [3][the Central Board of Indirect Taxes and Customs] constituted under section 3;

(*b*) "Central Board of Revenue" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (4 of 1924).

(*c*) "direct tax" means—

(*1*) any duty leviable or tax chargeable under—

(*i*) the Estate Duty Act, 1953 (34 of 1953);

(*ii*) the Wealth-tax Act, 1957 (27 of 1957);

(*iii*) the Expenditure-tax Act, 1957 (29 of 1957);

(*iv*) the Gift-tax Act, 1958 (18 of 1958);

(*v*) the Income-tax Act, 1961 (43 of 1961);

(*vi*) the Super Profits Tax Act, 1963 (14 of 1963); [4]***

[5][(*vii*) the Interest-tax Act, 1974 (45 of 1974); [6]***]

[7][(*viii*) the Hotel-Receipts Tax Act, 1980 (54 of 1980); [8]***]

[9][(*ix*) the Expenditure-tax Act, 1987 (35 of 1987); [10]***]

[11][(*x*) the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015); and]

(*2*) any other duty or tax which, having regard to its nature or incidence, may be declared by the Central Government, by notification in the Official Gazette, to be a direct tax.

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1. Subs. by Act 13 of 2018, s. 160, for "Excise and Customs" (w.e.f 29-3-2018).
2. 1st January, 1964, *vide* notification No. S.O. 3606, dated 30th December 1963, *see* Gazette of India, Extraordinary Part II, sec. 3 (*ii*).
3. Subs. by Act 13 of 2018, s.160, for "the Central Board of Excise and Customs" (w.e.f 29-3-2018).
4. The word "and" omitted by Act 45 of 1974, s. 30 (w.e.f. 23-9-1974).
5. Ins. by s. 30, *ibid*. (w.e.f. 23-9-1974).
6. The word "and" omitted by Act 54 of 1980, s. 37 (w.e.f. 9-12-1980).
7. Ins. by s. 37, *ibid*. (w.e.f. 9-12-1980).
8. The word "and" omitted by Act 35 of 1987, s. 33 (w.e.f. 1-11-1987).
9. Ins. by s. 33, *ibid*. (w.e.f. 1-11-1987).
10. The word "and" omitted by Act 22 of 2015, s. 87 (w.e.f. 1-4-2016).
11. Ins. by s. 87, *ibid*. (w.e.f. 1-4-2016).

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**3. Constitution of separate Central Boards for Direct Taxes and for [1][Indirect Taxes and Customs].**—(*1*) The Central Government shall, in place of the Central Board of Revenue, constitute two separate Boards of Revenue to be called the Central Board of Direct Taxes and [2][the Central Board of Indirect Taxes and Customs], and each such Board shall, subject to the control of the Central Government, exercise such powers and perform such duties, as may be entrusted to that Board by the Central Government or by or under any law.

(*2*) Each Board shall consist of such number of persons [3][not exceeding seven] as the Central Government may think fit to appoint.

**4. Procedure of the Board.**—(*1*) The Central Government may make rules for the purpose of regulating the transaction of business by each Board and every order made or act done in accordance with such rules shall be deemed to be the order or act, as the case may be, of the Board.

(*2*) Every rule made under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**5. Amendment of certain enactments.**—(*1*) In the Estate Duty Act, 1953 (34 of 1953), the Wealth-tax Act, 1957 (27 of 1957), the Expenditure-tax Act,1957 (29 of 1957 ), the Gift-tax Act, 1958 (18 of 1958), the Income-tax Act, 1961 (43 of 1961), and the Super Profits Tax Act, 1963 (14 of 1963) for the words and figures "Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (4 of 1924)" or "Central Board of Revenue", wherever they occur, the words and figures "Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963" shall be substituted.

(*2*) In the Central Excises and Salt Act, 1944 (1 of 1944), and the Customs Act, 1962 (52 of 1962), for the words and figures "Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (4 of 1924)" or "Central Board of Revenue" wherever they occur, the words and figures [2][the Central Board of Indirect Taxes and Customs] constituted under the Central Boards of Revenue Act, 1963" shall be substituted.

(*3*) The functions entrusted to the Central Board of Revenue by or under any other enactment shall,—

(*a*) if such functions relate to matters connected with direct taxes, be discharged by the Central Board of Direct Taxes; and

(*b*) if such functions relate to any other matter, unless they are entrusted by the Central Government to the Central Board of Direct Taxes, be discharged by the [2][the Central Board of Indirect Taxes and Customs].

**6. Transfer of certain proceedings.**—(*1*) Every proceeding pending at the commencement of this Act, before the Central Board of Revenue shall—

(*a*) if it is a proceeding relating to direct taxes, stand transferred to the Central Board of Direct Taxes; and

(*b*) in any other case stand transferred to the [2][the Central Board of Indirect Taxes and Customs].

(*2*) If any question arises as to whether any proceeding stands transferred to the Central Board of Direct Taxes or to [2][the Central Board of Indirect Taxes and Customs], it shall be referred to the Central Government whose decision thereon shall be final.

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1. Subs. by Act 13 of 2018, s. 160, for "Excise and Customs" (w.e.f 29-3-2018).
2. Subs. by s. 160, *ibid.*, for "the Central Board of Excise and Customs" (w.e.f 29-3-2018).
3. Subs. by Act 25 of 1978, s. 27 for "and not exceeding five" (w.e.f. 21-6-1978).

(*3*) In any legal proceeding pending at the commencement of this Act to which the Central Board of Revenue is a party,—

(*a*) if it is a proceeding relating to direct taxes, the Central Board of Direct Taxes shall be deemed to be substituted for the Central Board of Revenue in such proceeding; and

(*b*) if it is a proceeding relating to any other matter, [1][the Central Board of Indirect Taxes and Customs] shall be deemed to be substituted for the Central Board of Revenue in such proceeding.

**7. Power to remove difficulties.**—(*1*) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions not inconsistent with the purposes of this Act, as appear to it to be necessary or expedient for removing the difficulty.

(*2*) An order under sub-section (*1*) may be made so as to have retrospective effect from a date not earlier than the date of the commencement of this Act.

**8. Repeal and saving.**—(*1*) The Central Board of Revenue Act, 1924 (4 of 1924), of is hereby repealed.

(*2*) Nothing contained in sub-section (*1*) shall affect any appointment, assessment, order (including quasi-judicial order) or rule made, or exemption, approval or recognition granted, or any notice, notification, direction or instruction issued, or any duty levied, or penalty or fine imposed, or confiscation adjudged, or any form prescribed, or any other thing done or action taken by the Central Board of Revenue under any law and any such appointment, assessment, order, rule, exemption, approval, recognition, notice, notification, direction, instruction, duty, penalty, fine, confiscation, form, thing or action shall be deemed to have been made, granted, issued, levied, imposed, adjudged, prescribed, done or taken by the Central Board of Direct Taxes, or as the case may be, by [1][the Central Board of Indirect Taxes and Customs] and shall continue to be in force unless and until it is revised, withdrawn or superseded by the concerned Board.

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1. Subs. by Act 13 of 2018, s. 160, for "the Central Board of Excise and Customs" (w.e.f 29-3-2018).