

CENTRAL BOARDS OF REVENUE ACT 1963

Preamble 1 - CENTRAL BOARDS OF REVENUE, 1963

CENTRAL BOARDS OF REVENUE ACT, 1963

[Act, No. 54 of 1963]

[30th December, 1963]

PREAMBLE

An Act to provide for the constitution of separate Boards of Revenue for Direct Taxes and for

Excise 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:--

Section 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 date¹ as the Central Government may, by notification in the Official Gazette, appoint.

1. The date appointed is 01.01.1964; vide Gazette of India dated 30.12.1963.

Section 2 - Definitions

In this Act, unless the context otherwise requires,--

(a) "Board" means the Central Board of Direct Taxes or the Central Board of Excise 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;

(c) "direct tax" means--

(1) any duty leviable or tax chargeable under--

(i) the Estate Duty Act, 1953;

(ii) the Wealth-tax Act, 1957;

1 (iii) the Expenditure-tax Act, 1957;

(iv) the Gift-tax Act, 1958;

(v) the Income-tax Act, 1961;

1 (vi) the Super Profits Tax Act, 1963;2 [***]

1

1 [(vii) the Interest-tax Act, 1974;3 [***]

(viii) the Hotel-Receipts Tax Act, 1980;4 [***]

1 [(ix) the Expenditure-tax Act, 1987; 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.

1. The Expenditure-tax Act, 1957 and the Super Profits Tax Act, 1963 are repealed by the Finance Act (Act 13 of 1966) w.e.f 01.04.1966.

2. The word "and" occurring at the end of item (vi) omitted and item (vii) inserted thereafter by the Interest Tax

Act (Act 45 of 1974) w.e.f 23.09.1974.

3. The word "and" occurring at the end of item (vii) omitted and item (viii) inserted by the Hotel Receipts Tax Act

(Act 54 of 1980) w.e.f 09.12.1980.

4. The word "and" occurring at the end of item (viii) omitted and item (ix) inserted by the Expenditure-tax Act (Act

35 of 1987) w.e.f 01.11.1987.

Section 3 - Constitution of separate Central Boards for Direct Taxes and for Excise 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 the Central

Board of Excise 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 persons¹[not exceeding seven] as the Central

Government may think fit to appoint.

1. Substituted for the words "and not exceeding five" by the Customs, Central Excise and

Salt and Central Board of Revenue (Amendment) Act (Act 25 of 1978) w.e.f 21.06.1978.

Section 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.

Section 5 - Amendment of certain enactments

(1) In the Estate Duty Act, 1953, the Wealth-tax Act, 1957, the Expenditure-tax Act, 1957, the

Gift-tax Act, 1958, the Income-tax Act, 1961 and the Super Profits Tax Act, 1963, for the

2

words and figures "Central Board of Revenue constituted under the Central Board of Revenue

Act, 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, and the Customs Act, 1962, for the words and

figures "Central Board of Revenue constituted under the Central Board of Revenue Act, 1924"

or "Central Board of Revenue" wherever they occur, the words and figures "Central Board of

Excise 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 Central Board of

Excise and Customs.

Section 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 Central Board of Excise and Customs.

(2) If any question arises as to whether any proceeding stands transferred to the Central

Board of Direct Taxes or to the Central Board of Excise and Customs, it shall be referred to

the Central Government whose decision thereon shall be final.

(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, the Central Board of Excise and

Customs shall be deemed to be substituted for the Central Board of Revenue in such proceeding.

Section 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.

(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

3

(b) if it is a proceeding relating to any other matter, the Central Board of Excise and

Customs shall be deemed to be substituted for the Central Board of Revenue in such

proceeding.

Section 8 - Repeal and saving

(1) The Central Board of Revenue Act, 1924, 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 the
Central Board of Excise and
Customs and shall continue to be in force unless and until it is revised,
withdrawn or
superseded by the concerned Board.