

F.No. TPRU/2016-17/5
Ministry of Finance
Department of Revenue
Tax Policy Research Unit

New Delhi, 14th March, 2017

OFFICE MEMORANDUM

Subject: Invitation for Free Research Proposal from officers of CBDT and CBEC

The Government of India notified the creation of the Tax Policy Council on 2nd February, 2016 in order to bring consistency, multidisciplinary inputs, and coherence in tax Policy formulation. The Council is mandated to help the Government in identifying key policy decisions for taxation and its recommendations to the Government are advisory in nature.

3. The Council is supported by a Tax Policy Research Unit (TPRU). The TPRU has been set up as a multi-disciplinary body with the objective of conducting fiscal policy research, in particular tax policy research encompassing both direct and indirect tax policy, process and administration in India. TPRU is expected to provide independent analysis, prepare and disseminate policy papers and background papers on various policy issues. TPRU will be the repository of relevant data for conducting tax policy research and policy making, and will be equipped with the latest statistical analysis tools, access to scholarly journals and other resources for conducting research, and will also have associations with other premier organisations and universities carrying out research in fiscal policies.

2. With the aim of creating capacity for research amongst the officers of the Income Tax Department and the Customs and Central Excise Department, it has been decided to introduce a scheme of free research from departmental officers.

3. The salient features of the 'free research' scheme are as follows:

- i. **Scope of research:** Officers of the CBDT and CBEC shall be able to engage in research on any aspect of fiscal policy, especially tax policy, business process or administration in India, from their current place of work in a time-bound methodical manner.
- ii. **Eligibility:** Research proposals are invited from a team consisting of at least two officers, preferably one each from CBDT and CBEC. The team can also co-opt officers from other government departments. The total number of members in a research team (excluding research assistants and support staff) should generally not exceed four.
- iii. **Research plan approval:** All eligible research proposals received shall be screened by the TPRU, and may be accepted entirely or partially after modification in consultation with the concerned research teams.

- iv. **Access to TPRU's resources and expertise:** Officers shall be given access to all resources of the TPRU, including data, statistical analysis tools, scholarly resources, and expertise in the form of mentorship or collaboration, for carrying out research in proposals accepted by the TPRU.
- v. **Research related travel expenses:** Officers shall be able to claim TA/DA expenses for domestic travel related to research from their respective offices, once the travel plan has been approved by TPRU.
- vi. **Time-bound research:** Proposals for research from officers should clearly indicate the expected time for completion of the concerned research project, with due justification. It is expected that all research teams strictly adhere to this time-line. A periodic assessment of the progress of the research shall be conducted against pre-defined milestones.
- vii. **Findings of research and policy recommendations:** On completion of the research, the free research team shall make a presentation of the findings of the research along with the relevant policy recommendations to the Head, TPRU. Selected research teams may also be invited to present their findings and recommendations before the Tax Policy Council headed by the Union Finance Minister.

4. Officers willing to avail of the 'free research' opportunity with TPRU are invited to submit their research proposals in the format prescribed in the attached proforma, along with the CVs of all the team members, through email to <research-tpru@gov.in>.

5. This issues with the approval of Revenue Secretary.



(Aarti Saxena)

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To,
Chairperson, CBDT
Chairperson, CBEC

Copy to:

- i. Head (TPRU)/ Commissioner I (TPRU)/ Commissioner II (TPRU)/ Chief Director Tax Policy (TPRU)
- ii. Additional Secretary (Revenue)/ Joint Secretary (Revenue)
- iii. PS to Secretary (Revenue)

**APPLICATION FOR SUBMISSION OF FREE RESEARCH PROPOSAL WITH
TPRU, DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA**

1. Details of Team Members:

Sr. No.	Name and Designation of Team Member	Service and Batch, or Professional Affiliation	Present Place of Posting	Address, email ID & phone nos.	Educational Qualifications
1.					
2.					
3.					
4.					

2. Title of Research Project Proposal:

- 3. Abstract of Research Project Proposal:** *Please give a one-page abstract of the intended research project along with background, rationale for research, summary of the proposal, and the key policy or procedure related question(s) seeking to be answered.*
- 4. Rationale and Objective for research:** *Please give a clear statement of the policy/administrative issue, description of the intended objectives of research, the hypotheses to be tested, how the research project will add to the policy debate, and how it would contribute to the solution of the identified problem (Max 500 words)*
- 5. Detailed Methodology:** *Please provide details of the research methodology to be followed.*
- 6. Resources needed:** *Please provide details of tentative resources intended to be used, and their possible sources, including data (both primary and secondary), technical and scholarly journals, interviews and surveys, etc.*
- 7. Assistance required from TPRU:** *Please state clearly the assistance and resources needed from TPRU.*
- 8. Timelines:** *Please state the tentative time-schedule for completion of the research project, and also important milestones in the course of the research along with proposed timelines.*