



कार्यालय

OFFICE OF THE  
प्रधान मुख्य आयकर आयुक्त, दिल्ली  
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI  
केन्द्रीय राजस्व भवन, आई० पी० एस्टेट, नई दिल्ली-110002  
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E.No. Pr.CCIT/Admn./Office Order/2020-21

Dated: 18.04.2020

**OFFICE ORDER**

In consequence to Order No. 40-3/2020-DM-I(A) dated 15<sup>th</sup> April, 2020 of Ministry of Home Affairs (MHA) (copy enclosed) and subsequent order of CBDT vide F.No. Dir.(Hq)/Ch(DT)/32/2020 dated 15.04.2020 (copy enclosed), all the Income tax offices in Delhi shall remain open w.e.f 20<sup>th</sup> of April, 2020. In order to implement the aforesaid orders all the Chief Commissioners/Heads of Department(HoD)/ Building in-charges should follow the below guidelines :

- (i) All the officers of the rank of Deputy Secretary and above should attend the office with 100% attendance. The remaining officers and staff shall attend the office up to 33% and as per requirement.

In this connection, the concerned Head of Departments are requested to prepare a roster of officers and officials who need to be attending the office upto 33%.

- (ii) While deciding the roster, the HoDs are advised not to consider those who are residing at containment zones. Further, while preparing the roster, the officers/officials residing in the close proximity to their office or have their own transport to travel should be considered first. Special transportation facility may be arranged for those who are coming from distance, without any dependency on the public transport system. These vehicles should be allowed to work only with 30-40% passenger capacity.
- (iii) Persons above 65 years of age and persons with co-morbidities and parents of children below the age of 5 may be encouraged to work from home.

2. In order to implement guidelines issued in aforesaid order dated 15.04.2020 by MHA in Annexure-I and II, all the Chief Commissioners/Pr.CsIT/Building in-charges should ensure the following:

- (i) Complete sanitization of building as per the guidelines of MoHFW on disinfection of common places including offices (copy enclosed) if possible, from a professional agency and should cover the entire building/office premise, particularly areas like entrance gate, open areas/verandah, equipment

  
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and lifts, washroom, toilets, sinks, taps, water points, walls, door handles, rooms and all other surfaces. Regular and frequent cleaning of common surfaces shall be ensured from housekeeping staff.

- (ii) Adequate arrangements for thermal screening of everyone should be done at entry gates. Personal Protective Equipment(PPE) kits should be made available for persons taking temperature on entry gates. Sanitizers should be placed at gates and other convenient places and their availability should be ensured.
- (iii) Wearing of face cover is compulsory while entering the building premise. Home-made masks to be encouraged.
- (iv) To implement social distancing measures issued by MHA and Ministry of Health & Family Welfare, marking should be done at the distance of 1 meter or 3 feet at all entry gates.
- (v) Arrangements should be made for disinfection of vehicles by spray.
- (vi) Use of stairs to be encouraged. In case lift can't be avoided, not more than 2/4 persons(depending on size of lift) shall be allowed to travel in lifts. Arrangements should be made for lift operators or proper measures shall be taken to avoid touching of lift buttons by other personnel.
- (vii) There shall be a total ban on non-essential visitors in buildings. Only those visitors who have prior permission of the officer whom they want to meet should be allowed only after properly screening. All officers/employees should carry their ID cards and preferably wear them while commuting and at the entry gates.
- (viii) Hospitals/clinics in the nearby areas which are authorized to treat COVID-19 patients, should be identified and list should be available at the workplace all the time.
- (ix) Medical insurance of contractual, outsourced and daily wager should be ensured through respective vendors. It is therefore, advised that a copy of insurance card may be obtained from these workers/vendors.

3. All the officers/officials are directed to follow all **do's and don't** issued by the **Ministry of Health and Family Welfare** (copy enclosed) and especially take the measures mentioned below.

- (i) Ensure personal hygiene by washing hands regularly with water and soap for 20 seconds or hand sanitizer and cover nose and mouth with handkerchief/tissue while sneezing and coughing.



- (ii) Maintain strict social distancing and keep a gap of at least 1 meter or 3 feet with other officers/employees. Encourage use of intercoms and phones instead of personal interactions or personal visits to rooms in the office.
- (iii) No gathering of 5 or more persons should be done.
- (iv) Lunch breaks should be staggered to ensure social distancing. All canteens shall remain closed in all buildings until further orders.
- (v) Intensive communication and training on good hygiene practices should be taken up.
- (vi) All officers/officials are advised to take care of their own health and look out for respiratory symptoms/fever and, if feeling unwell, should leave the workplace immediately after informing their reporting officer.

In order to cope with the present situation of COVID-19 Noval CoronaVirus, the above directions/measures have to be strictly followed.

**All the Chief Commissioners/ PCsIT/CsIT/Building In-charges are responsible to implement the above mentioned Standard Operating Procedures(SOPs) in their charges.**

This order shall be applicable with immediate effect and shall remain in force till further order.

**This issues with the prior approval of the Pr.CCIT, Delhi.**



18/4/2020

Deputy Commissioner of Income Tax, (Hqrs.) (Admn.)  
New Delhi

**Copy to:**

1. All the Pr.CCsIT of Income Tax of Delhi Region.
2. All the officers/officials of Income tax Department, Delhi Region.
3. All the building in-charge of all buildings of Income Tax Department, Delhi region.



Deputy Commissioner of Income Tax, (Hqrs.) (Admn.)  
New Delhi

**No. 40-3/2020-DM-I(A)**  
**Government of India**  
**Ministry of Home Affairs**

North Block, New Delhi-110001  
Dated 15<sup>th</sup> April, 2020

**ORDER**

Whereas, in exercise of the powers, conferred under Section 10(2)(I) of the Disaster Management Act 2005, the undersigned, in his capacity as Chairperson, National Executive Committee, has issued an Order dated 14<sup>th</sup> April, 2020 that the lockdown measures stipulated in the Consolidated Guidelines of Ministry of Home Affairs (MHA) for containment of COVID-19 epidemic in the country, will continue to remain in force upto 3<sup>rd</sup> May, 2020 to contain the spread of COVID-19 in the country;

Whereas, to mitigate hardship to the public, select additional activities will be allowed, which will come into effect from 20<sup>th</sup> April, 2020. However, these additional activities will be operationalized by States/ Union Territories (UTs)/ District Administrations based on strict compliance to the existing guidelines on lockdown measures. Before operating these relaxations, States/ UTs/ District Administrations shall ensure that all preparatory arrangements with regard to social distancing in offices, workplaces, factories and establishments, as also other sectoral requirements are in place. The consolidated revised guidelines incorporating these relaxations are enclosed;

Whereas, the consolidated revised guidelines will not apply in containment zones, as demarcated by States/ UTs/ District administrations. If any new area is included in the category of a containment zone, the activities allowed in that area till the time of its categorization as a containment zone, will be suspended except for those activities as are specifically permitted under the guidelines of Ministry of Health and Family Welfare (MoHFW), Government of India;

Whereas, in exercise of the powers, conferred under Section 10(2)(I) of the Disaster Management Act, 2005, the undersigned, in his capacity as Chairperson, National Executive Committee, hereby issues directions to all the all Ministries/ Departments of Government of India, State/Union Territory Governments and State/Union Territory Authorities for the strict implementation of enclosed consolidated revised guidelines.

  
15/04/2020  
**Union Home Secretary**

**To:**

1. The Secretaries of Ministries/ Departments of Government of India
2. The Chief Secretaries/Administrators of States/Union Territories  
(As per list attached)

**Copy to:**

- i. All members of the National Executive Committee.
- ii. Member Secretary, National Disaster Management Authority.

**Consolidated Revised Guidelines on the measures to be taken by Ministries/ Departments of Government of India, State/ UT Governments and State/ UT authorities for containment of COVID-19 in the country**

**[As per Ministry of Home Affairs (MHA) Order No. 40-3/2020-DM-I (A) dated 15<sup>th</sup> April, 2020]**

- 1. With the extension of the lockdown period, the following activities will continue to remain prohibited across the country until 3<sup>rd</sup> May, 2020:**
  - i. All domestic and international air travel of passengers, except for purposes enumerated in para 4 (ix), and for security purposes.
  - ii. All passenger movement by trains, except for security purposes.
  - iii. Buses for public transport.
  - iv. Metro rail services.
  - v. Inter-district and inter-State movement of individuals except for medical reasons or for activities permitted under these guidelines.
  - vi. All educational, training, coaching institutions etc. shall remain closed.
  - vii. All industrial and commercial activities other than those specifically permitted under these guidelines.
  - viii. Hospitality services other than those specifically permitted under these guidelines.
  - ix. Taxis (including auto rickshaws and cycle rickshaws) and services of cab aggregators.
  - x. All cinema halls, malls, shopping complexes, gymnasiums, sports complexes, swimming pools, entertainment parks, theatres, bars and auditoriums, assembly halls and similar places.
  - xi. All social/ political/ sports/ entertainment/ academic/ cultural/ religious functions/ other gatherings.
  - xii. All religious places/ places of worship shall be closed for public. Religious congregations are strictly prohibited.
  - xiii. In case of funerals, congregation of more than twenty persons will not be permitted.
- 2. Operation of guidelines in Hotspots and containment zones**
  - i. 'Hotspots', i.e., areas of large COVID-19 outbreaks, or clusters with significant spread of COVID-19, will be determined as per the guidelines issued by Ministry of Health and Family Welfare (MoHFW), Government of India (GoI).
  - ii. In these hotspots, containment zones will be demarcated by States/ UTs/ District administrations as per the guidelines of MoHFW.
  - iii. In these containment zones, the activities allowed under these guidelines will not be permitted. There shall be strict perimeter control in the area of the containment zones to ensure that there is no unchecked inward/ outward movement of population from these zones except for maintaining essential services (including medical emergencies and law and order related duties) and Government business continuity. The guidelines issued in this regard by MoHFW will be strictly implemented by State/ UT Governments and the local district authorities.



**3. Select permitted activities allowed with effect from 20<sup>th</sup> May, 2020:**

- i. To mitigate hardship to the public, select additional activities have been allowed which will come into effect from 20<sup>th</sup> April, 2020. These limited exemptions will be operationalized by States/ UTs/ district administrations based on strict compliance to the existing guidelines. Also, before allowing these select additional activities, States/ UTs/ district administrations shall ensure that all preparatory arrangements with regard to the Standard Operating Procedures (SOPs) for social distancing in offices, workplaces, factories and establishments, as also other sectoral requirements are in place.
- ii. The consolidated revised guidelines incorporating these select permitted activities have been enumerated in paras 5-20 below.

**4. Strict enforcement of the lockdown guidelines**

- i. State/ UT Governments shall not dilute these guidelines issued under the Disaster Management Act, 2005, in any manner, and shall strictly enforce the same.
- ii. State/ UT Governments, may, however, impose stricter measures than these guidelines as per requirement of the local areas.

**5. All health services (including AYUSH) to remain functional, such as:**

- i. Hospitals, nursing homes, clinics, telemedicine facilities.
- ii. Dispensaries, chemists, pharmacies, all kinds of medicine shops including *Jan Aushadhi Kendras* and medical equipment shops.
- iii. Medical laboratories and collection centres.
- iv. Pharmaceutical and medical research labs, institutions carrying out COVID-19 related research.
- v. Veterinary Hospitals, dispensaries, clinics, pathology labs, sale and supply of vaccine and medicine.
- vi. Authorised private establishments, which support the provisioning of essential services, or efforts for containment of COVID-19, including home care providers, diagnostics, supply chain firms serving hospitals.
- vii. Manufacturing units of drugs, pharmaceuticals, medical devices, medical oxygen, their packaging material, raw material and intermediates.
- viii. Construction of medical/ health infrastructure including manufacture of ambulances.
- ix. Movement (inter and intra State, including by air) of all medical and veterinary personnel, scientists, nurses, para-medical staff, lab technicians, mid-wives and other hospital support services, including ambulances.

**6. Agricultural and related activities:**

**A. All agricultural and horticultural activities to remain fully functional, such as:**

- i. Farming operations by farmers and farm workers in field.
- ii. Agencies engaged in procurement of agriculture products, including MSP operations.
- iii. 'Mandis' operated by the Agriculture Produce Market Committee (APMC) or as notified by the State/ UT Government (e.g., satellite *mandis*). Direct marketing operations by the State/ UT Government or by industry, directly

from farmers/ group of farmers, FPOs' co-operatives etc. States/ UTs may promote decentralized marketing and procurement at village level.

- iv. Shops of agriculture machinery, its spare parts (including its supply chain) and repairs to remain open.
- v. 'Custom Hiring Centres (CHC)' related to farm machinery.
- vi. Manufacturing, distribution and retail of fertilizers, pesticides and seeds.
- vii. Movement (inter and intra State) of harvesting and sowing related machines like combined harvester and other agriculture/ horticulture implements.

**B. Fisheries - the following activities will be functional:**

- i. Operations of the fishing (**marine and inland**)/ aquaculture industry, including feeding & maintenance, harvesting, processing, packaging, cold chain, sale and marketing.
- ii. Hatcheries, feed plants, commercial aquaria.
- iii. Movement of fish/ shrimp and fish products, fish seed/ feed and workers for all these activities.

**C. Plantations- the following activities will be functional:**

- i. Operations of tea, coffee and rubber plantations, with maximum of 50% workers.
- ii. Processing, packaging, sale and marketing of tea, coffee, rubber and cashew, with maximum of 50% workers.

**D. Animal husbandry – the following activities will be functional:**

- i. Collection, processing, distribution and sale of milk and milk products by milk processing plants, including transport and supply chain.
- ii. Operation of animal husbandry farms including poultry farms & hatcheries and livestock farming activity.
- iii. Animal feed manufacturing and feed plants, including supply of raw material, such as maize and soya.
- iv. Operation of animal shelter homes, including *Gaushalas*.

**7. Financial sector: following to remain functional:**

- i. Reserve Bank of India (RBI) and RBI regulated financial markets and entities like NPCI, CCIL, payment system operators and standalone primary dealers.
- ii. Bank branches and ATMs, IT vendors for banking operations, Banking Correspondents (BCs), ATM operation and cash management agencies.
  - a. Bank branches be allowed to work as per normal working hours till disbursement of DBT cash transfers is complete.
  - b. Local administration to provide adequate security personnel at bank branches and BCs to maintain social distancing, law and order and staggering of account holders.
- iii. SEBI, and capital and debt market services as notified by the Securities and Exchange Board of India (SEBI).
- iv. IRDAI and Insurance companies.

**8. Social sector: following to remain functional:**

- i. Operation of homes for children/ disabled/ mentally challenged/ senior citizens/ destitutes/ women/ widows.
- ii. Observation homes, after care homes and places of safety for juveniles.
- iii. Disbursement of social security pensions, e.g., old age/ widow/ freedom fighter pensions; pension and provident fund services provided by Employees Provident Fund Organisation (EPFO).
- iv. Operation of *Anganwadis* – distribution of food items and nutrition once in 15 days at the doorsteps of beneficiaries, e.g., children, women and lactating mothers. Beneficiaries will not attend the *Anganwadis*.

**9. Online teaching/ distance learning to be encouraged:**

- i. All educational, training, coaching institutions etc. shall remain closed.
- ii. However, these establishments are expected to maintain the academic schedule through online teaching.
- iii. Maximum use of Doordarshan (DD) and other educational channels may be made for teaching purposes.

**10. MNREGA works to be allowed:**

- i. MNREGA works are allowed with strict implementation of social distancing and face mask.
- ii. Priority to be given under MNREGA to irrigation and water conservation works.
- iii. Other Central and State sector schemes in irrigation and water conservation sectors may also be allowed to be implemented and suitably dovetailed with MNREGA works.

**11. Public utilities: following to remain functional:**

- i. Operations of Oil and Gas sector, including refining, transportation, distribution, storage and retail of products, e.g., petrol, diesel, kerosene, CNG, LPG, PNG etc.
- ii. Generation, transmission and distribution of power at Central and State/ UT levels.
- iii. Postal services, including post offices.
- iv. Operations of utilities in water, sanitation and waste management sectors, at municipal/ local body levels in States and UTs.
- v. Operation of utilities providing telecommunications and internet services.

**12. Movement, loading/ unloading of goods/ cargo (inter and intra State) is allowed, as under:**

- i. All goods traffic will be allowed to ply.
- ii. Operations of Railways: Transportation of goods and parcel trains.
- iii. Operations of Airports and related facilities for air transport for cargo movement, relief and evacuation.
- iv. Operations of Seaports and Inland Container Depots (ICDs) for cargo transport, including authorized custom clearing and forwarding agents.



- v. Operations of Land Ports for cross land border transportation of essential goods, including petroleum products and LPG, food products, medical supplies.
- vi. Movement of all trucks and other goods/ carrier vehicles with two drivers and one helper subject to the driver carrying a valid driving license; an empty truck/ vehicle will be allowed to ply after the delivery of goods, or for pick up of goods.
- vii. Shops for truck repairs and dhabas on highways, with a stipulated minimum distance as prescribed by the State/ UT authorities.
- viii. Movement of staff and contractual labour for operations of railways, airports/ air carriers, seaports/ ships/ vessels, landports and ICDs is allowed on passes being issued by the local authority on the basis of authorizations issued by the respective designated authority of the railways, airports, seaports, landports and ICDs.

**13. Supply of essential goods is allowed, as under:**

- i. All facilities in the supply chain of essential goods, whether involved in manufacturing, wholesale or retail of such goods through local stores, large brick and mortar stores or e-Commerce companies should be allowed to operate, ensuring strict social distancing without any restriction on their timing of opening and closure.
- ii. Shops (including *Kirana* and single shops selling essential goods) and carts, including ration shops (under PDS), dealing with food and groceries (**for daily use**), hygiene items, fruits and vegetables, dairy and milk booths, poultry, meat and fish, animal feed and fodder etc, should be allowed to operate, ensuring strict social distancing without any restriction on their timing of opening and closure.
- iii. District authorities may encourage and facilitate home delivery to minimize the movement of individuals outside their homes.

**14. Commercial and private establishments, as listed below, will be allowed to operate:**

- i. Print and electronic media including broadcasting, DTH and cable services.
- ii. IT and IT enabled Services, with upto 50% strength.
- iii. Data and call centres for Government activities only.
- iv. Government approved Common Service Centres (CSCs) at Gram Panchayat level.
- v. E-commerce companies. Vehicles used by e-commerce operators will be allowed to ply with necessary permissions.
- vi. Courier services.
- vii. Cold storage and warehousing services, including at ports, airports, railway stations, container Depots, individual units and other links in the logistics chain.
- viii. Private security services and facilities management services for maintenance and upkeep of office and residential complexes.



- ix. Hotels, homestays, lodges and motels, which are accommodating tourists and persons stranded due to lockdown, medical and emergency staff, air and sea crew.
  - x. Establishments used/ earmarked for quarantine facilities.
  - xi. Services provided by self-employed persons, e.g., electrician, IT repairs, plumbers, motor mechanics, and carpenters.
- 15. Industries/ Industrial Establishments (both Government and private), as listed below, will be allowed to operate:**
- i. Industries operating in rural areas, i.e., outside the limits of municipal corporations and municipalities.
  - ii. Manufacturing and other industrial establishments with access control in Special Economic Zones (SEZs) and Export Oriented Units (EoUs), industrial estates, and industrial townships. These establishments shall make arrangements for stay of workers within their premises as far as possible and/ or adjacent buildings and for implementation of the Standard operating protocol (SOP) as referred to in para 21 (ii) below. The transportation of workers to work place shall be arranged by the employers in dedicated transport by ensuring social distancing.
  - iii. Manufacturing units of essential goods, including drugs, pharmaceuticals, medical devices, their raw material and intermediates.
  - iv. Food processing industries in rural areas, i.e., outside the limits of municipal corporations and municipalities.
  - v. Production units, which require continuous process, and their supply chain.
  - vi. Manufacturing of IT hardware.
  - vii. Coal production, mines and mineral production, their transportation, supply of explosives and activities incidental to mining operations.
  - viii. Manufacturing units of packaging material.
  - ix. Jute industries with staggered shifts and social distancing.
  - x. Oil and gas exploration/ refinery.
  - xi. Brick kilns in rural areas i.e., outside the limits of municipal corporations and municipalities.
- 16. Construction activities, listed as below, will be allowed to operate:**
- i. Construction of roads, irrigation projects, buildings and all kinds of industrial projects, including MSMEs, in rural areas, i.e., outside the limits of municipal corporations and municipalities; and all kinds of projects in industrial estates.
  - ii. Construction of renewable energy projects.
  - iii. Continuation of works in construction projects, within the limits of municipal corporations and municipalities, where workers are available on site and no workers are required to be brought in from outside (in situ construction).
- 17. Movement of persons is allowed in the following cases:**
- i. Private vehicles for emergency services, including medical and veterinary care, and for procuring essential commodities. In such cases, one passenger besides the private vehicle driver can be permitted in the backseat, in case of

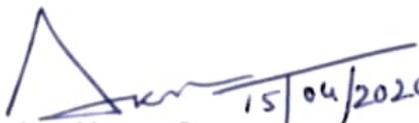


- four-wheelers; however, in case of two-wheelers, only the driver of the vehicle is to be permitted.
- ii. All personnel travelling to place of work and back in the exempted categories, as per the instructions of the State/ UT local authority.
- 18. Offices of the Government of India, its Autonomous/ Subordinate Offices will remain open, as mentioned below:**
- i. Defence, Central Armed Police Forces, Health and Family Welfare, Disaster management and Early Warning Agencies (IMD, INCOIS, SASE and National Centre of Seismology, CWC), National Informatics Centre (NIC), Food Corporation of India (FCI), NCC, Nehru Yuva Kendras (NYKs) and Customs to function without any restriction.
  - ii. Other Ministries and Departments, and offices under their control, are to function with 100% attendance of Deputy Secretary and levels above that. Remaining officers and staff to attend upto 33% as per requirement.
- 19. Offices of the State/ Union Territory Governments, their Autonomous Bodies and Local Governments will remain open, as mentioned below:**
- i. Police, home guards, civil defence, fire and emergency services, disaster management, prisons and municipal services will function without any restrictions.
  - ii. All other Departments of State/ UT Governments to work with restricted staff. Group 'A' and 'B' officers may attend as required. Group 'C' and levels below that may attend upto 33% of strength, as per requirement to ensure social distancing. However, delivery of public services shall be ensured, and necessary staff will be deployed for such purpose.
  - iii. District administration and Treasury (including field offices of the Accountant General) will function with restricted staff. However, delivery of public services shall be ensured, and necessary staff will be deployed for such purpose.
  - iv. Resident Commissioner of States/ UTs, in New Delhi, only to the extent of coordinating COVID-19 related activities and internal kitchen operations.
  - v. Forest offices: staff/ workers required to operate and maintain zoo, nurseries, wildlife, fire-fighting in forests, watering plantations, patrolling and their necessary transport movement.
- 20. Persons to remain under mandatory quarantine, as under:**
- i. All such persons who have been directed by health care personnel to remain under strict home/ institutional quarantine for a period as decided by local Health Authorities.
  - ii. Persons violating quarantine will be liable to legal action under Section 188 of the IPC, 1860.
  - iii. Quarantined persons, who have arrived in India after 15.2.2020, after expiry of their quarantine period and being tested Covid-19 negative, will be released following the protocol prescribed in the SOP issued by MHA.
- 21. Instructions for enforcement of above lockdown measures:**
- i. All the district magistrates shall strictly enforce the National COVID 19 directives as specified in **Annexure I**. Penalties prescribed shall be levied and collected from all persons and entities violating these directives.

- ii. All industrial and commercial establishments, work places, offices etc. shall put in place arrangements for implementation of SOP as in **Annexure II** before starting their functioning.
- iii. In order to implement these containment measures, the District Magistrate will deploy Executive Magistrates as Incident Commanders in the respective local jurisdictions. The Incident Commander will be responsible for the overall implementation of these measures in their respective jurisdictions. All other line department officials in the specified area will work under the directions of such incident commander. The Incident Commander will issue passes for enabling essential movements as explained.
- iv. The Incident Commanders will in particular ensure that all efforts for mobilization of resources, workers and material for augmentation and expansion of hospital infrastructure shall continue without any hindrance.
- v. **Additional activities permitted in these guidelines shall be implemented in a phased manner, after making all arrangements necessary for strict implementation of the guidelines. These will come into force with effect from 20<sup>th</sup> April, 2020.**

## **22. Penal provisions**

Any person violating these lockdown measures will be liable to be proceeded against as per the provisions of Section 51 to 60 of the Disaster Management Act, 2005, besides legal action under Sec. 188 of the IPC, and other legal provisions as applicable. Extracts of these penal provisions are at **Annexure III**.

  
15/04/2020  
**Union Home Secretary**

**National Directives for COVID-19 Management**

The National Directives shall be enforced by the District Magistrate through fines and penal action as prescribed in the Disaster Management Act 2005.

**PUBLIC SPACES**

1. Wearing of face cover is compulsory in all public places, work places.
2. All persons in charge of public places, work places and transport shall ensure social distancing as per the guidelines issued by Ministry of Health and Family Welfare.
3. No organization /manager of public place shall allow gathering of 5 or more persons
4. Gatherings such as marriages and funerals shall remain regulated by the District Magistrate.
5. Spitting in public spaces shall be punishable with fine.
6. There should be strict ban on sale of liquor, gutka, tobacco etc. and spitting should be strictly prohibited.

**WORK SPACES**

7. All work places shall have adequate arrangements for temperature screening and provide sanitizers at convenient places.
8. Work places shall have a gap of one hour between shifts and will stagger the lunch breaks of staff, to ensure social distancing.
9. Persons above 65 years of age and persons with co-morbidities and parents of children below the age of 5 may be encouraged to work from home.
10. Use of Arogya setu will be encouraged for all employees both private and public.
11. All organizations shall sanitize their work places between shifts.
12. Large meetings to be prohibited.

**MANUFACTURING ESTABLISHMENTS**

13. Frequent cleaning of common surfaces and mandatory hand washing shall be mandated.
14. No overlap of shifts and staggered lunch with social distancing in canteens shall be ensured.
15. Intensive communication and training on good hygiene practices shall be taken up.

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**Standard Operating Procedure for Social Distancing for Offices, Workplace, Factories and Establishments**

The following measures shall be implemented by all offices, factories and other establishments:

1. All areas in the premises including the following shall be disinfected completely using user friendly disinfectant mediums:
  - a. Entrance Gate of building, office etc.
  - b. Cafeteria and canteens.
  - c. Meeting room, Conference halls/ open areas available/ verandah/ entrance gate of site, bunkers, porta cabins, building etc.
  - d. Equipment and lifts.
  - e. Washroom, toilet, sink; water points etc.
  - f. Walls/ all other surfaces
2. For workers coming from outside, special transportation facility will be arranged without any dependency on the public transport system. These vehicles should be allowed to work only with 30-40% passenger capacity.
3. All vehicles and machinery entering the premise should be disinfected by spray mandatorily.
4. Mandatory thermal scanning of everyone entering and exiting the work place to be done.
5. Medical insurance for the workers to be made mandatory.
6. Provision for hand wash & sanitizer preferably with touch free mechanism will be made at all entry and exit points and common areas. Sufficient quantities of all the items should be available.
7. Work places shall have a gap of one hour between shifts and will stagger the lunch breaks of staff, to ensure social distancing.
8. Large gatherings or meetings of 10 or more people to be discouraged. Seating at least 6 feet away from others on job sites and in gatherings, meetings and training sessions.
9. Not more than 2/4 persons (depending on size) will be allowed to travel in lifts or hoists.
10. Use of staircase for climbing should be encouraged.
11. There should be strict ban of gutka, tobacco etc. and spitting should be strictly prohibited.
12. There should be total ban on non-essential visitors at sites.
13. Hospitals/clinics in the nearby areas, which are authorized to treat COVID-19 patients, should be identified and list should be available at work place all the times.

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**Offences and Penalties for Violation of Lockdown Measures**

**A. Section 51 to 60 of the Disaster Management Act, 2005**

**51. Punishment for obstruction, etc.**—Whoever, without reasonable cause

—  
(a) obstructs any officer or employee of the Central Government or the State Government, or a person authorised by the National Authority or State Authority or District Authority in the discharge of his functions under this Act; or

(b) refuses to comply with any direction given by or on behalf of the Central Government or the State Government or the National Executive Committee or the State Executive Committee or the District Authority under this Act,

shall on conviction be punishable with imprisonment for a term which may extend to one year or with fine, or with both, and if such obstruction or refusal to comply with directions results in loss of lives or imminent danger thereof, shall on conviction be punishable with imprisonment for a term which may extend to two years.

**52. Punishment for false claim.**—Whoever knowingly makes a claim which he knows or has reason to believe to be false for obtaining any relief, assistance, repair, reconstruction or other benefits consequent to disaster from any officer of the Central Government, the State Government, the National Authority, the State Authority or the District Authority, shall, on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

**53. Punishment for misappropriation of money or materials, etc.**—Whoever, being entrusted with any money or materials, or otherwise being, in custody of, or dominion over, any money or goods, meant for providing relief in any threatening disaster situation or disaster, misappropriates or appropriates for his own use or disposes of such money or materials or any part thereof or wilfully compels any other person so to do, shall on conviction be punishable with imprisonment for a term which may extend to two years, and also with fine.

**54. Punishment for false warning.**—Whoever makes or circulates a false alarm or warning as to disaster or its severity or magnitude, leading to panic, shall on conviction, be punishable with imprisonment which may extend to one year or with fine.

**55. Offences by Departments of the Government.**—(1) Where an offence under this Act has been committed by any Department of the Government, the head of the Department shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.



(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a Department of the Government and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any officer, other than the head of the Department, such officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

**56. Failure of officer in duty or his connivance at the contravention of the provisions of this Act.**—Any officer, on whom any duty has been imposed by or under this Act and who ceases or refuses to perform or withdraws himself from the duties of his office shall, unless he has obtained the express written permission of his official superior or has other lawful excuse for so doing, be punishable with imprisonment for a term which may extend to one year or with fine.

**57. Penalty for contravention of any order regarding requisitioning.**—If any person contravenes any order made under section 65, he shall be punishable with imprisonment for a term which may extend to one year or with fine or with both.

**58. Offence by companies.**—(1) Where an offence under this Act has been committed by a company or body corporate, every person who at the time the offence was committed, was in charge of, and was responsible to, the company, for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the contravention and shall be liable to be proceeded against and punished accordingly: Provided that nothing in this sub-section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he exercised due diligence to prevent the commission of such offence. (2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company, and it is proved that the offence was committed with the consent or connivance of or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also, be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purpose of this section— (a) “company” means any body corporate and includes a firm or other association of individuals; and (b) “director”, in relation to a firm, means a partner in the firm.

**59. Previous sanction for prosecution.**—No prosecution for offences punishable under sections 55 and 56 shall be instituted except with the previous sanction of the Central Government or the State Government, as the case may be, or of any officer authorised in this behalf, by general or special order, by such Government.

**60. Cognizance of offences.**—No court shall take cognizance of an offence under this Act except on a complaint made by— (a) the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised in this behalf by that Authority or Government, as the case may be; or (b) any person who has given notice of not less than thirty days in the manner prescribed, of the alleged offence and his intention to make a complaint to the National Authority, the State Authority, the Central Government, the State Government, the District Authority or any other authority or officer authorised as aforesaid.

**B. Section 188 in the Indian Penal Code, 1860**

**188. Disobedience to order duly promulgated by public servant.**—Whoever, knowing that, by an order promulgated by a public servant lawfully empowered to promulgate such order, he is directed to abstain from a certain act, or to take certain order with certain property in his possession or under his management, disobeys such direction, shall, if such disobedience causes or tends to cause obstruction, annoyance or injury, or risk of obstruction, annoyance or injury, to any person lawfully employed, be punished with simple imprisonment for a term which may extend to one month or with fine which may extend to two hundred rupees, or with both; and if such disobedience causes or trends to cause danger to human life, health or safety, or causes or tends to cause a riot or affray, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

*Explanation.*—It is not necessary that the offender should intend to produce harm, or contemplate his disobedience as likely to produce harm. It is sufficient that he knows of the order which he disobeys, and that his disobedience produces, or is likely to produce, harm.

*Illustration*

An order is promulgated by a public servant lawfully empowered to promulgate such order, directing that a religious procession shall not pass down a certain street. A knowingly disobeys the order, and thereby causes danger of riot. A has committed the offence defined in this section.

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F. No. Dir (Hq)/Ch(DT)/32/2020  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

North Block, New Delhi  
Dated 15<sup>th</sup> April, 2020

**ORDER**

Kind attention is invited to the Ministry of Home Affairs Order No. 40-3/2020-DM-I (A) dated 15<sup>th</sup> April, 2020 whereby consolidated revised guidelines on the measures to be taken by the Ministries/Departments of Government of India, State/ UT Governments and State/ UT Authorities for containment of COVID-19 in the country have been issued.

2. Vide para 3 of the said order, the Ministry of Home Affairs have, inter-alia, allowed select permitted activities as enumerated in para 5 to 20 of the said order. As per para 18 (ii), all Ministries/Departments under Government of India are to become functional with effect from 20<sup>th</sup> April, 2020. Para 18 of the above cited order is reproduced below -

18. *Offices of the Government of India, its Autonomous/Subordinate offices will remain open, as mentioned below:*

*(i) Defence, Central Armed Police Forces, Health and Family Welfare, Disaster management and Early Warning Agencies (IMD, INCOIS, SASE and National Centre of Seismology, CWC), National Informatics Centre (NIC), Food Corporation of India (FCI), NCC, Nehru Yuva Kendras (NYKs) and Customs to function without any restriction.*

*(ii) Other Ministries and Departments, and offices under their control, are to function with 100% attendance of Deputy Secretary and levels above that. Remaining officers and staff to attend upto 33% as per requirement.*

3. The undersigned has been directed to convey that the above guidelines of the Ministry of Home Affairs, Government of India be scrupulously followed.



(Rakesh Gupta)

Commissioner of Income Tax (C&S), CBDT

To

All Principal Chief Commissioners of Income Tax/ Principal Directors General of Income Tax/Chief Commissioners of Income Tax/ Directors General of Income Tax/ Principal Commissioners of Income Tax/ Principal Directors of Income Tax/ Commissioners of Income Tax/ Directors of Income Tax/ Joint Secretaries under Central Board of Direct Taxes