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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
CENTRAL BOARD OF DIRECT TAXES
(HUMAN RESOURCES DEVELOPMENT)
2nd Floor, JLN Stadium, Pragati Vihar, New Delhi – 110003

F. No. HRD/PM/APAR/403/SPARROW/2021-22/7506 Dated: 23/11/2021

Subject: General guidelines for filling up the APAR on SPARROW-reg.

1. Introduction

1.1. The Annual Performance Appraisal Report (APAR) is vital document through which the performance of an officer/official is periodically reviewed. It is a crucial report which forms the basis for judging fitness for Promotions, Deputations, Empanelment's etc. Being a "Public Duty", the Officer Reported Upon (ORU), the Reporting Authority and Reviewing Authority should ensure that the report is written with a high sense of responsibility.

1.2. Performance appraisal should be used as a tool for career planning and training and not a judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a fault finding process but a developmental tool.

1.3. The columns should be filled with due care and attention and after devoting adequate time. Any attempt to fill the report in a casual or superficial manner is easily discernible to the higher authorities.

1.4. Although the actual documentation of performance appraisal is a year-end exercise, the Reporting Officer should ensure to review the performance of the ORU and to take necessary corrective steps during the year.

1.5. **New Forms have been introduced:**

a) Separate Forms for Faceless Assessment Units and Jurisdictional Assessment Units at all levels ITO/ACIT/DCIT/JCIT/Addl.CIT/PCIT.

b) New Forms have also been introduced at CIT level for CIT(Appeals)(Faceless and Non-Faceless), Commissioner of Income Tax/Director of Income Tax and equivalent posted in non-field formations including Directorates and ITAT, CIT posted in filed formations like International Taxation and Exemption & CBDT level.

2. **Section-I**

Steps to be followed.

2.1 The ORU will create his/her workflow along with details like dates/period of APAR and names of Reporting and Reviewing Authority and save it.

2.2 In case of No Report Period, the ORU (up to the level of PCIT) has to select NRC and choose Competent Authority for NRC being their Primary Custodian and ORU (for CCIT and above and all officers on Deputation) choose the Primary Custodian at HRD as Competent Authority for NRC.

2.3 In case of No Review, the ORU has to choose 'No Service' from Global Search Option and then choose Template "12345TEMP" from the dropdown menu.

2.4 The information selected would be available with the Custodians/Alternate Custodians.

2.5 The Section-I (Basic Information) has to be filled by **the Administrative Division (Custodian/Alternate Custodian) of each Pr.CCsIT (CCA)/Pr.DGsIT/CCsIT/DGsIT. For officers on Deputation this section would be filled by Custodian at Directorate of HRD**. Therefore, all officers including officers on Deputation are requested to send their basic data, along with details of Reporting and Reviewing with their Service/Batch etc. to their Custodians.

2.6 The officers on Deputation should send the basic details to HRD at the designated e-mail **sparrow.hrd@incometax.gov.in**.

2.7 The period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). **The period of APAR should be ascertained by the ORU (Officer Reported Upon) according to the time period of supervision by the Reporting Officer and not Reviewing Officer.**

2.8 In case of a single Reporting Officer and Multiple Reviewing Officers for a given reporting year, then invariably the reviewing officer who has supervised the work of ORU for more than 90 days shall be selected in APAR workflow for the entire reporting year or in case of Multiple Reviewing Officers who have equal periods than the Reviewing Officer during the last part of the year/APAR may be selected.

2.9 Information on the present grade (pay-level) as well as present post (actual designation and organization) and the date from which the officer has assumed charge in the present post needs to be mentioned.

2.10 In the table relating to reporting and reviewing, the name and designation of the Reporting and Reviewing Authorities should be mentioned clearly by the ORU, so that the correct information is recorded by the Administrative Division (Custodian/ Alternate Custodian).

2.11 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the trainings attended, date of filing of property returns, whether the Officer reported upon has reported/reviewed the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

2.12 This Section provides for regular annual medical examination. The health check-up is mandatory for all officers above the age of 40. A copy of the summary of the medical report is to be attached to the PAR Form by the Officer Reported Upon.

3. <u>Section-II</u>

3.1 The officer reported upon is required to give brief description of his/her duties and responsibilities.

3.2 **NEW FORM TYPES** to be used: **(Newly Added)**

(a) ITO/ACIT/DCIT

- **Form- 1:** Form type to be filled by the officers posted in non-Assessment charges including Directorates/ Investigation Wing/ DTRTIs/ Headquarters/ Transfer Pricing etc.
- **Form-1(a):** Form type to be filled by the officers posted in NaFAC and ReFAC (AU, VU, RU, TU) and jurisdictional AOs (Faceless Assessing Officer and Jurisdictional Assessing Officer only).
- **Form 1(b):** Form type to be filled by Assessing Officers posted in International Taxation, Central charges and other non-faceless assessment charges.

(b) JCIT/Addl. CIT

- **Form- 2:** Form type to be filled by the officers posted in non-assessment charges including Directorates/ Investigation Wing/ DTRTIs/ Headquarters/ Transfer Pricing etc.
- **Form-2(a)**: Form type to be filled by the officers posted in Faceless Assessment Units and jurisdictional assessment units.
- **Form 2(b):** Form type to be filled by Assessing Officers posted in International

Taxation, Central charges and other non-faceless assessment charges.

(c) CIT(Appeal)

- **Form 3(a):** Form type to be filled by CITs (Appeal) (Faceless).
- **Form 3(b):** Form type to be filled by CITs (Appeal) for Central Charges, International Taxation.

(d) Principal Commissioner of Income Tax or Principal Director of Income Tax/ Commissioner of Income Tax

- **Form 4:** Form type to be filled by Principal Commissioner of Income Tax or Principal Director of Income Tax/ Commissioner of Income Tax/Director of Income Tax and equivalent posted in non-field formations including Directorates and ITAT.
- **Form-4(a):** Form type to be filled by the officers posted in Faceless Assessment Units and jurisdictional assessment units.
- **Form 4(b):** Form type to be filled by Officers posted in International Taxation, Central charges and other non-faceless assessment charges.

(d) CCIT/DGIT

- **Form 5:** Chief Commissioner of Income Tax or Director General of Income Tax and equivalent.

(e) Pr. CCIT and above

- **Form 6:** Pr. Chief Commissioner of Income Tax/Pr. Director General of Income Tax.

3.3 The Officer Reported Upon is required to indicate the specific areas for capacity building and upgradation of skills undertaken/identified through training programmes (iGOT, in house trainings, MOOCs through SWAYAM, Seminars attended etc.) in view of new Government initiative Mission Karmayogi.

3.4 This Section requires the Officer Reported Upon to record details about **submission of Immovable Property Return (IPR) (mandatory)** and annual medical checkup. **(Newly Added)**

3.5 This section requires ORU to submit information regarding appointment as **Inquiry Officer/Presenting Officer** along with date of appointment and date of report submission **(Newly Added).**

4. Section-III

4.1 Section III requires the Reporting Officer to comment on Section II as filled out by the Officer Reported Upon, and specifically state whether he/she agrees with the responses relating to the accomplishments. In case of any disagreement, the Reporting Authority should highlight the specific portions with which he/she is unable to agree and the reasons for such disagreement.

4.2 This Section requires the Reporting Authority to record a numerical grade in respect of the work output of the Officer Reported Upon both in respect of the planned work or any other work assigned. A numerical grade is also required in respect of the "quality" of the output.

4.3 The Reporting Authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.4 In Section III, the **'non-field functional competency'** has been included, "including expertise and familiarity with different departmental software and online portals like HRMS, TRACES, INSIGHT and SPARROW etc" so as to nudge the officers to upgrade their capabilities in consonance with the technical competencies needed by the officers. **(Newly Added)**

4.5 Section III, requires the Reporting Authority to comment on the Integrity of the Officer Reported Upon. The following procedure should be followed in filling up the column relating to integrity. Please comment on the integrity of the officer using the following comments only: - **(Newly Added)**

(a) Beyond Doubt

(b) Since the integrity of the officer is doubtful, a secret note is attached

(c) Not watched the officer's work for sufficient time to form a definite judgement but nothing adverse has been reported to me about the officer.

4.6 **If there is any doubt or suspicion, the column should be left blank (no details regarding the integrity may be filled in the column) and details should be given in a separate/secret note**.

4.7 The reporting authority is required to record a **descriptive Pen-Picture on the overall attributes** of the Officer Reported Upon and his/her performance including his/her attitude towards weaker sections. This should be in minimum 100 words. **The**

Pen Picture is also meant to be a qualitative supplement to the quantitative assessments made in earlier part of this section and may be accordingly worded.

4.8 **The column of Pen Picture has been modified to the extent** that now the **overall qualities** have to be commented upon. It no longer requires comments in the area of "strength or lesser strength" as per the requirement in earlier forms. **This is a significant change which should be borne in mind while writing the Pen Picture and giving remarks in the said column. (Newly Added)**

4.9 Reporting authority is then required to make recommendations relating to domain assignment (minimum 4 required).

4.10 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1- 10, with 1 referring to the lowest grade and 10 to the highest.

4.11 **Another significant change has been made wherein the Reporting Officer is required to comment on overall grading given**. Here, earlier the gradings given below '6' and above '8' required the Reporting Officer to give factual detailed reasons for the same. **Now, if the overall grading is below '7' or above '9', it is required to be supported by factual detailed reasons. (Newly Added)**

5. **Section-IV**

5.1 This Section is to be filled up by the Reviewing Authority. He/she is required to indicate, if he/she agrees with the assessments made by the Reporting Officer. In case of disagreement, he/she may record his/her own assessment against the work output or any of the attributes in the column specifically provided for the purpose. In case of agreement, he/she need not fill in the column meant for him/her in the attributes/work output tables.

5.2 The Reviewing Authority is required to record an overall grade on the scale of 1-10. If the Reviewing Authority agrees with the overall grading awarded by Reporting Officer, then no detailed factual reasons may be given. However, if the Reviewing Authority does not agree with the overall grading of the Reporting Officer and decides to grade the ORU then if the overall grading is **below '7' or above '9', it is required to be supported by factual detailed reasons. (Newly Added)**

5.3 The Reviewing Authority is also required to record a descriptive Pen-Picture on the overall attributes of the Officer Reported Upon and his/her performance including

his attitude towards weaker sections. **This should be in about 100 words**. The pen picture is also meant to be a qualitative supplement to the quantitative assessments made in earlier part of this section and may be accordingly worded.

The column of Pen Picture has been modified to the extent that now over all qualities have to be commented upon. It no longer requires comments in the area of "strength or lesser strength" as per the requirement in earlier forms. **This is a significant change which should be borne in mind while writing the Pen Picture and giving remarks in the said column.**

This Issues with the prior approval of Competent Authority.

Yours faithfully,

23/11/21

(Meeta Singh)
Additional Director General-1
Directorate of Human Resource Development.

Copy to: The web manager, www.irsofficersonline.gov.in with a request to upload the letter.