



SUSHIL CHANDRA

Chairman, CBDT &
Special Secretary to the Government of India

भारत सरकार

GOVERNMENT OF INDIA

(वित्त मंत्रालय/ राजस्व विभाग)

Ministry of Finance/Department of Revenue

केन्द्रीय प्रत्यक्ष कर बोर्ड

Central Board of Direct Taxes

नार्थ ब्लॉक, नई दिल्ली-110001

North Block, New Delhi-110001

E-mail : chairmancbdt@nic.in

Tele : 23092648 & Telefax : 23092544

D.O.F.No.HRD/PM/444/4/2016-17/9779

Dated the 17th March, 2017.

Dear Principal Chief Commissioner of Income Tax (CCA)/
Principal Director General of Income Tax (of attached Directorates of CBDT)

**Sub: Observation of the time-lines for completion of APARs
for RY 2016-17 – Reg.**

2. The R.Y. 2016-17 is coming to an end and the process of writing of APAR will begin as per the time schedule given below. It is already communicated to the field formations that facility of Online Submission of APAR for IRS officers as well as Group 'B' Officers (ITOs) are available in **HRMS** (Human Resource Management System) being the part of **ITBA** (Income Tax Business Application) since 01/07/2016 and 01/09/2016 respectively. **It is also mandated that after 01/04/2017, APARs have to written through HRMS only.** The timeline of writing the APAR in the Department pertaining to R.Y. 2016-17 in light of DoPT's O.M. No. 21011/02/2009-Estt.(A) & 21011/1/2005-Estt.(A) dated 16-02-2009 and 23-07-2009 is as under:

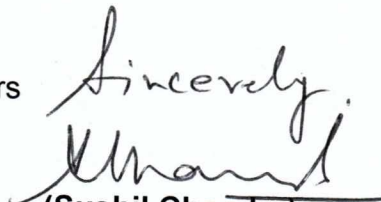
S.No.	Activity	As per APAR Guidelines of Income Tax Department	
		Below CCIT/DGIT	CCIT/DGIT and above
1.	Submission of self-appraisal to reporting officer by officer to be reported upon	30 th April	31 st May
2.	Submission of report by reporting officer to reviewing officer	31 st May	30 th June
3.	Report to be completed by reviewing officer and sent to administration	30 th June	31 st July

Therefore, writing of APAR for RY 2016-17 by Reviewing Officer will end on 30th June, 2017 and 31st July, 2017 as the case may be and, therefore, this exercise should be completed within this time limit.

3. **Removal of Deficiencies** in APARs is a big challenge for conducting DPCs in time. The main issue is related with non-submission of APAR for the part period and thereafter the time-taking process of drawing of NRC in large number of cases. Therefore, it is important that the Reported Officers submit their APARs for the part period timely and a monitoring in this regard should be done on a continuous basis. Further, before sending the APAR to the HRD, your office may be directed to verify the deficiency, if any, in the APAR as per the check list mandated in the APAR Form. In this regard, special care may be taken that proper reasons for the period for which the APAR is not written is clearly mentioned in the APAR itself.
4. **Time-line:** In this context, reference is invited to the following letters and Office Memorandum issued by the Directorate of HRD, wherein field formations were sensitized about the adherence of time line of completion of APARs:
 - a. Letter No. F.No. HRD/PM/410/2/2016-17/8919 dated 03/02/2017.
 - b. Letter No. F.No. HRD/PM/402/2/2016-17/7701 dated 6/12/2016.
 - c. OM communicated vide F.No. HRD/PMD/444/4/2016-17/4020 Dated 26/08/2016.
5. Therefore, I would request you to sensitize all the officers working in your charge to strictly adhere to the timelines for completion of APAR as prescribed by DoPT and to forward the **completed and deficiency free** APARs to the HRD in time.

With Best wishes

Yours

Sincerely,

(Sushil Chandra)

All Principal Chief Commissioners of Income Tax (CCA)/
All Pr. Director Generals of Income Tax (of attached Directorates of CBDT)