



THE

NEWSLETTER

UNITY IS STRENGTH

Bulletin of the Income Tax Gazetted Officers' Association, WB Unit

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EDITORIAL

We are in the midst of so many irritations, most of which affect the work atmosphere and career prospect for our members adversely. It is the order of the times that submission of innumerable reports has become more important than assessment work; devoting quality time on trying to persuade a faulty and ever-changing computer system to yield meaningful outputs is required, rather than concentrating on collection of tax; handling of Audit is preferred than maintaining liaison with high-tax-payers; fixing abnormal targets is more important than providing proper training to the field officers. The entire work-force has to strive to achieve even the friendliest target in an altogether unfriendly work-atmosphere.

The latest feather is added to the dubious crown in the name and form of Cadre-restructuring.

As the career prospect of more than 70% of our members are endangered if the Cadre-restructuring is implemented in the present format, and since we, on a national level, are so late in reacting to the impending loss of honour to the entire cross-section of promotee officers, the frustration and agony of our members on this issue is well justified. Attempts, though late, are even now being made by some of the functionary units of ITGOA to impress upon our CHQ first, and then the competent authorities (including the hon'ble FM) to do justice to the entire Department,

without bias against promotee officers. The WB Unit has played its role, with the help of all its members, in mobilizing the CHQ and in reaching out to different levels of political and bureaucratic hierarchy to undo the injustice delivered in the name of Cadre-restructuring.

As always, we stand behind the common members in our efforts to sort out their day-to-day difficulties and also to convey their opinion and suggestions on matters of major concerns, to the apex level of ITGOA as well as to any competent authority who can address the subject. And, as always, the common members stand behind the Association with all their wit and wisdom for better functioning.

We salute the overwhelming support and participation of all our members in the IIIrd Phalguni Mukherjee Memorial Lecture convened on 27-09-2013.

We congratulate our members of the 2004 batch who have been promoted to the cadre of JCIT recently.

I extend our warmest wishes to all the members in this season of festivities.

I also extend our solemn empathy with the victims of natural disasters that are unfolding even now.

Bhaskar Bhattacharya
(General Secretary)

Visit of CHQ on 05.07.2013 :

The all-India President and Secretary General of ITGOA, had visited Kolkata on 05.07.2013 and a meeting was organized to apprise our members of the existing scenario and perspectives of the department and the future of the members of ITGOA. However, most of the issues like the seniority lists and promotion of ITOs, regularization of the ad-hoc JCIT promotions, whimsical change in the policy of cross-country transfer and posting etc. all remained unanswered by the CHQ. In fact, it was unfortunate that our all-India leadership only expressed their exasperation and frustration at being ignored and ill-treated by the Board regularly. What was even more alarming was the fact that the CHQ had mutely resigned to the dictates of CBDT.

Cadre re-structuring and WB Unit :

Brouhaha over Cadre Restructuring ended with the Board's Notification dtd. 31.05.13. All assurances from CHQ fell flat; we got an extremely raw deal. We were hit where it hurts most : ACIT promotion.

Promotion for all newly created posts and grades above and below will be given in one go except promotion to the newly created posts of ACIT. Those are to be filled up over five years, that too in the ratio of 1:1 between Promotion and Direct Recruitment. As if brutal curtailment of newly created posts in the grade of ACIT (initially proposed 357 to actually sanctioned 166 in the grade ACIT; for the DCIT post initially proposed 243 to 36) was not enough, the decision of staggering over had to be incorporated to impose maximum bottleneck in the career prospects of our members. So henceforth stagnation, stagnation,

stagnation.....

The fortune of our A.O. & P.S. members is no better. Not only they have been denied the grades/additional posts commensurate with the huge increase in SAG Posts (Pr. CIT) and newly created grades (CCIT at HAG+ scale & Pr. CCIT at Apex scale), their entry grade pay have been downgraded (Rs. 4,600/- to Rs. 4,200/-). Perhaps this is merely a 'typo'; but it is tragic that the Board even doesn't bother to notify the existing grade pays of its officers correctly.

The attack isn't limited into the matters discussed above. Lately, it has been learnt that some draconian amendments (obviously against the interest of our members) were proposed in 'Draft IRS Recruitment Rule, 2013' for promotion to the grade of ACIT like compulsory exam, change of APAR grades (Good to Very Good), introduction of merit as a criteria along with seniority (raising chance of supersession), attempt to introduce concept of year of induction under veil, probation after promotion etc. Our members already in IRS cadre were not spared. Completion of Mid career training for the DCIT proposes as compulsory for promotion to the grade of JCIT, which means to be completely at the mercy of the Authority for being nominated in the Training. For promotion to the grade of A.O., fresh exam has been proposed. For PS cadre, successful completion of certain training programmes in Secretarial Practice proposed.

The prospect of issues other than CRC is not bright either. JCIT regularization of 2000-01 batch is told to be in the vicious cycle of ASG-DOLA-DOPT-UPSC. Naturally, cases of later batches are yet to be taken up. The Board has all along been reluctant to prepare the seniority list of post 2001 promoted ITOs, N.R. Parmer verdict is being used by them as a legal shield. The issue of Laptop for A.O. & P.S. cadres and the ITOs promoted after 2008 laptop distribution is nowhere to be achieved.

However instead of lying down, we faced all the odds head on. We have carried out each of the decisions taken in the emergency Secretariat Meeting held in Delhi in the month of June, 2013 for this purpose. We organized a very successful Press Conference to brief the media about disastrous impact of CRC in present form for the actual collection of Government Revenue (we were the first to conduct a press meet among all the units and CHQ) and got a very wide media coverage, even from media of other states. We consulted some of the best legal brains in service matter in Kolkata to explore the legal option for enforcing justice for us and conveyed their opinion to the CHQ. We contacted all law makers of the Ruling Party from our state and convinced them about the injustice done against us. They in turn communicated their concerns to the PM and the FM. Besides, efforts are being made to meet the personalities who actually matter in the Union Government to convey our grievances and we do get some success.

Two committees, namely core committee (to oversee all possible modalities to exert actual pressure on the Board to make them budge) and legal committee (to explore the legal recourse, which may be our last resort) were formed in the M.C meeting in Delhi on 6-8/07.2013. The General Secretary of the WB Unit has been nominated as a member of the Core-committee. In the meantime,

we came to know partially of what had actually happened behind the scenes, from the reply of DOPT, in response to the RTI application filed by our GS. The board is still denying the information on the remaining part, we are pursuing the matter following the recourse laid down in the Act. The information so collected or to be collected will be the basis of any legal action preferred.

We have already communicated our suggestions/ comments/ demands to the Board on Recruitment Rules, Jurisdiction & Manpower Deployment and Infrastructure through Regional Implementation Committee.

The question may be raised why now, why not earlier? We appreciate the sentiments of our members. We voiced our concerns of receiving raw deals for our members in CRC in every possible forum over the years. But at the same, we are disciplined soldiers of the organization. We had to depend on the repetitive and categorical assurances from the CHQ claiming to get a far better deal than CRC, 2000. We believe that with the present united effort, we may still clinch a more respectable deal from the Board. Our effort is neither too little nor too late. But almost all the units have realized that to achieve a change in our career prospect, we may need to bring real change in somewhere else. This is probably the only ray of hope in the entire episode so far.

DPL & the JCA :

You may be aware that a recent CBDT, New Delhi's letter dated 13.05.2013 issued by CIT(Vig),CBDT has put the livelihood of more than two hundred casual workers engaged in different buildings of West Bengal Region at stake, due to the reason that most of the Building-in-Charges of different buildings had started taking action by stopping allotment of any work to these workers by wrongly interpreting the contents of the above letter. Joint Council of Action (JCA) West Bengal has vehemently protested such a move of the administration to deny the rightful claim of these casual workers. These casual workers/daily wagers are regularly engaged by the Building-in-charges for carrying out sanitation and related work in their building for a substantial period of time and are demanding regularization/temporary status. In this connection, it may be pointed out that the Revenue Headquarters vide OM dated 4/10.12.2008 instructed all the offices coming under the administrative control of the Department of Revenue to refrain from engaging any new person on casual/daily wage basis for carrying out any type of work and only exception was to continue on casual/daily wage basis those persons who were already been engaged on a continuous basis for a substantial period of time. On the face of the protest, CBDT vide letter dated 07.08.2013 has decided to grant extension of 3 months to continue with present position. Instead of interpreting contents of this letter in a liberal manner and issue clear cut direction to the Building-in-Charges to continue with the present position, the CCIT(CCA), Kolkata has simply forwarded the letter to all the heads of offices as a result of which some of the building in charges have already initiated action by terminating the services of DPL workers engaged by them. The local JCA has decided to embark upon long term agitation to protest against the unfortunate attempts of the local administration to terminate the services of these DPLs. We have

also categorically informed the CCIT(CCA) that we will, as a matter of policy, not allow outsourcing of the jobs presently performed by these daily paid workers.

ANNUAL GENERAL TRANSFER ORDERS'2013 :

The transfer season for 2013-14 is almost over, though the AGT orders of A.O and P.S/Sr. P.S remaining. The relentless struggle of ITGOA for ensuring equal rights for all its members had yielded a definite transfer policy for all our members cutting across all cadres. We have carried forward this torch from the early eighties in spite of incessant attempt to disrupt this hard earned transfer policy, by the divisive elements. The transfer policy in our state is unique because it ensures every member of ITGOA gets equal exposure to all kind of work in his/her cadre as he/she moves up in his/her career.

This year too an early initiative was taken with the hope of completing the transfer process by end of April, 2013 so that the members could settle down in their new charges at the earliest, thereby getting a head start. With this aim a transfer posting sub-committee was formed with Com.Sumit Roy (Vice-President) as convenor. The sub-committee had posted the draft transfer policy in our website and invited suggestions from the members. After incorporating the inputs from the members a transfer posting policy was drafted by the association and submitted before the administration. The administration under Sri Mohapatra, the then CCIT(CCA), however, had other ideas and wanted to reframe the transfer policy based on the officer's grading in APARs. We vehemently opposed this move as this would make our members vulnerable to whims and fancies of their higher ups especially those from direct recruit IRS who have the reputation of arm twisting their junior officers for personal benefits. In a meeting held with the all CCsIT and other associations in the department, we could scuttle this ill conceived move and reaffirm our agreed upon Transfer Policy.

However, the AGT orders were unnecessarily delayed because the incumbent CCIT(CCA) on the verge of retirement declined to pass the orders. The new incumbent also dilly-dallied, taking the plea that he was not holding substantive charge. This speaks volume about the work culture of our higher ups who frequently give sermons on this pet subject of work ethics. The first transfer order consisting of AGT of ITOs was issued only on 11.06.13. The order had a number of policy violations. The association could force the administration to issue two corrigendum orders subsequently on 17.06.13 & 02.07.13 respectively, thereby restoring the anomalies in the original order. Still, some minor aberrations exist and the building choices of all the members could not be considered as certain buildings were the choice of many of our members. Some vacancies exist in the cadre of ITO as the DPC for promotion to ITO has been held up because of Calcutta CAT's interim order, where some inspectors have demanded recasting the seniority list of ITIs in line with the judgment of Hon'ble Supreme court in the N.R Parmar case. As and when the promotions take place the association will endeavor to relieve the burden of additional charges now borne by some of our members.

The AGT of Addl.CIT/JCIT was passed on 26.06.13 and that of ACIT/DCIT was issued on 17.07.13. In both these orders the administration has deviated from the transfer policy guidelines and sought to break the seniority rule while placement in company charges. The association strongly lodged its protest against this divisive policy aimed at benefitting the direct recruit IRS officers. In the JCA meeting held on 14.08.13 the CCIT (CCA) had to admit the anomalies and we have demanded a corrigendum order rectifying the mistakes. It may be mentioned in this context the unwillingness of many of our senior members for company postings makes it difficult for the association when it tries to force the administration to strictly follow the seniority principle.

The AGT orders of P.S/Sr.PS/A.O are expected very soon. The representation of the members belonging to these cadres have already been put before the administration.

Investigation and AST Sub- committee :

As the AGT for both the ITOs, ACsIT/DCsIT and JCsIT/AddlCsIT are over and all officers are settled in the respective charges, building sub committees under (1) Investigation and Law Sub Committee and (2) ITD Matter Sub Committee have been formed. The members of these sub committees in each building would attempt to solve the queries of the members of that building. A list of such members of building committee is available in the website. In case the members of the building committee on investigation & law or ITD cannot solve the issue then they would get in touch with the central assistance cell to find out the proper solution. All members are requested to make full use of the building sub committees.

Action points on NSDL mismatch :

In the last couple of weeks the EC members had met our members at different offices / stations. Everywhere we have seen confusion amongst members on the non filer issue - regarding the follow up actions that are to be taken. The situation was communicated to the CCIT, Kolkata I, and a standard operating procedure was formulated and conveyed to him. Till such time that any clarification in this matter is received, we are advising our members to follow the standard operating procedure as below:

[N.B.: This is a brief extract. The full text and tables have been posted on our website. Please refer to the same for fuller assistance]

1. For periods before A.Y. 2008-09

- a. Allow credit on the basis of original TDS certificates, if returns are available. The AO, if he think it is necessary in a particular case, then may verify the TDS from the deductor. A letter of confirmation from the deductor would suffice.
- b. If the returns are not available then the assessee will not be able to file the original TDS certificates as during those periods the original TDS certificates were submitted along with the return. In these cases
 - i. Get an indemnity bond from assessee in refund cases
AND

- ii. Make verification from the deductor (irrespective of refund case or not). A letter of confirmation from the deductor would suffice.

2. From A.Y. 2008-09 to 2011-12

- a. Issue refund, reduce demand suo-moto or on the basis of assessee's application if mismatch is within the bands prescribed in the instructions mentioned in Table A.
- b. For A.Ys. 2010-11 & 2011-12 no credit will be given under any circumstance in cases involving invalid TAN.
- c. Beyond the band no action to be taken
 - i. Till the time the credit is reflected in 26AS
 - ii. Or the CCIT/CIT comes up with a clear instruction with the meaning of due verification
 - a. Whether the AO can give credit on the basis of original TDS certificate and if so to what extent OR
 - b. In each case the AO has to verify from the deductor
 - c. If so, what are the documents that is to be collected from deductor (if this option is chosen then it may kindly be noted that a long time will be required to get confirmation especially from the government offices, the largest defaulter in the matter of uploading of e-TDS returns)

3. For A.Y. 2012-13

- a. In case of mismatch no credit is to be given in case of any kind of mismatch till the correct data is available in 26AS.

We again request you to kindly form a uniform SOP for the entire charge. Right now there is wide divergence of action in the field formation on this issue. Supervisory officers have given instructions that are not only contradictory to each other but in some cases against the instruction of the CBDT. For example in several charges AOs have been directed not to issue refund / reduce demand unless the credit is seen in the 26AS – irrespective of the amount of TDS or refund (i.e. not even in cases falling within the band as discussed in Table A [available on the website]). Unfortunately all these instructions were verbal direction and obeying such direction may later land our members in trouble.

IIIrd Phalguni Mukherjee Memorial Lecture :

Organised on 27.09.2013, the IIIrd Phalguni Mukherjee Memorial Lecture was a gathering of over 700 members and guests at the Mahajati Sadan auditorium. Prof. Prabhat Pattanaik spoke on the Withering National Economy, deliberating in depth on the devaluation of the Indian Rupee. Dr. Binayak Sen presented an in-depth analysis on the food security vis-à-vis the recent food bill of the country and shared his intense socio-political experiences with the audience. The lecture is an attempt of the association to give our members a closer perspective of some the contemporary issues of the nation and an occasion to interact with the brightest minds in the nation, and to assimilate and thereby re-assert the unity of the Income Tax Gazetted Officers Association.

WORK SHOP FOR ITOs DUE TO BE TRANSFERRED TO BUSINESS CHARGE

The work shop sub-committee, ITGOA, WB Unit headed by Shri Subhomoy Dutta conducted a work shop at Bamboo-Villa from 08.04.2013 to 12.04.2013 and was extended for another one day on 16.04.2013 on request from the participants on the overview of assessment in non corporate business charges for the ITOs due to be posted in non corporate assessment charges for the first time after completion of tenure in salary charges.

The course was formulated in such a fashion that almost all the common practical issues encountered in the field of non corporate business charges could be taken care of and it was a kind of interactive session.

Senior officers of the department having vast knowledge in I.T. Provisions and experience of working in the field were chosen to impart their field experience to the participants also who could explain the nitty-gritty of income tax provisions and how to apply them in the field.

Each day at least 35-40 officers due to be transferred to non corporate assessment charges participated in this work shop and their participation was very spontaneous and the course ran usually from 02:30 PM to 05:00 PM.

The trainers tried their best to provide solutions to the problems usually faced in the non corporate charges as well as the queries raised by the participants through issue based discussion in detail along with the references to the latest case laws.

One of the major problem areas of assessment charges i.e., how to handle revenue audit was discussed in detail keeping in view the latest instruction no. 9/2006 of CBDT by Ld. JCIT Shri Dinobandhu Naskar and also an interactive thorough discussion was held on how to read the tax audit report.

The participants at the end of the course expressed their satisfaction that this course would help them a lot in handling the issues related to assessment in the non corporate charges.

The cooperation from both the participants as well as the trainers was really overwhelming without which this work shop would not have seen the light of the day.

of the Income Tax Gazetted Officers Association.

CONGRATULATIONS TO ALL OUR MEMBERS PROMOTED TO THE GRADE OF JCITs.