



UNITY IS STRENGTH

THE

NEWSLETTER

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

Dear Friends

By the time this newsletter reaches your desk, the first quarter of the F.Y.2015-16 would be concluded. Interestingly, this period also coincides with the 1st anniversary of the NDA government at the centre. While we still wait for the 'achchhe din', prices of the essential goods are sky rocketing, the agrarian distress is spreading like wildfire; farmer suicides becoming common tales and the plight of 'aam admi' show no signs of abating.

The circumstances have not been kinder to the taxmen either. While we did our best to live up the first quarter Annual Action Plan targets despite all limitations in manpower, infrastructure, the direct tax collection figures witnessed a marginal rise. The macro economic indicators of the country clearly point to the trying times ahead.

On the home front the picture is not too rosy. Although the promotions to higher grades are taking place at frequent intervals the elusive promotion to the grade of ACIT is yet to see the light of the day. The ITOs who were promoted in June 2001 have now completed 14 years since their last and only promotion in a career exceeding 20 years. Their frustration was ventilated before the central leadership in the general body meeting held on 18th June 2015.

At the same time the CHQ deserves some kudos for ensuring the AGT in JCIT/Addl.CIT. Most of our friends from West Bengal, who were transferred out in 2012 have come back. We are constantly in touch with the CHQ so that a few of our comrades who have missed the bus are transferred back, at the earliest. It is heartening to note that some progress has been made regarding regularization of ad hoc JCsIT and the promotion for the ACsIT of 2006 are expected soon, after obtaining the relaxation from DoPT.

While we are consolidating behind the CHQ to ensure our long standing demands to be clinched, a section of our members have started a campaign to malign the leadership and targeting West Bengal in particular. We strongly condemn this misdemeanor and ask them to refrain from this false propaganda, which will only weaken the ITGOA.

At the local level some of the infrastructure issues like providing taxmen to all A.Os, purchase of 300A.C machines, making Multi-purpose Hall functional, renovation of central library could be resolved. But the work at large is being stalled in absence of permanent Pr.CCIT. The AGT orders (including corrigendum) in the grades of Addl.CIT/JCIT, ACIT/DCIT & ITOS could be effected after great efforts. We are seriously thinking about giving a call for agitation against the virtual paralysis prevailing in the headquarters of Pr.CCIT.

In between our state unit hosted the All India conference of CCGGOO at Rajarshi Dasgupta Mancha (Multipurpose Hall, Aayakar Bhawan) on 19.06.15. We hope that this conference will go a long way in rejuvenating the CCGGOO so that the promotee officers get their rightful place in the JCM, akin to the staff side. The CCGGOO in its new shape should be able to ensure a better deal from the 7th CPC, which report we are expecting any time soon.

Sayantana Banerjee
(General Secretary)

REGIONAL

Annual General Transfer Orders: 1. ACIT/DCIT: All India AGT, 2015 in the grade of ACIT/DCIT was passed on 07.04.2015 (Order No. 41 of 2015). The Board also passed the T&P Order for the probationers (67th Batch) on the same date. Vide those AGT Orders, total 34 officers were transferred out of WB & Sikkim region. At the same time, 17 officers were transferred in including 7 probationers. Local AGT Order in the grade of ACIT/DCIT was passed on 24.04.2015. However soon after that Local AGT Order, 3 probationers earlier placed to this region were transferred out to other regions vide a separate All India order. Later 3 more officers of this region were posted at different directorates and another officer was also transferred out of this region. Though a modification order involving very few officers was passed on 03.05.2015, a full fledged modification order has been felt to be required urgently. The Association has been pursuing the matter since then. However, change as well as absence of regular incumbents in Administration has caused some delay. A modification order considering all the representations and vacancies is expected very shortly.

2. ITO: This year the Administration invited representations from the officers/officials in the month of February. So everybody expected that all Local AGT orders would be passed by the month of April. Though AGT orders in ACIT/DCIT grade and other Group C cadres were passed, the AGT order for ITOs/TROs was delayed. Initially it was told that AGT order for ITOs would be passed after ACIT/DCIT AGT Order. But for no reason, the AGT order was getting delayed even after passing of ACIT/DCIT order. In the meantime, Sri C.L. Denzongpa, the then Pr. CCIT was transferred out and Sri A.K. Singh was posted at his place. Naturally, it caused further delay. After taking over the charge, Sri Singh constituted a committee for framing of ITO/TRO AGT Order, consisting of CIT(Admn. & CO), Kol., 2 other CsIT, Addl. CIT, Hqrs. (Admn. & Vig.), Kol along with the President and the General Secretary of ITGOA, WB Unit. It was humbly placed before the Pr. CCIT that the Association shouldn't be a part of framing T&P Orders. The President and the General Secretary recused themselves from the committee. However, the Association took part in several rounds of meeting with the Administration to discuss the policy matter and settle the policy related issues. Finally the AGT orders for ITOs & TROs were issued on 02.06.2015. A modification order considering all the representations had initially been delayed due to visit of PAC and thereafter the absence of regular Pr. CCIT (proceeded on long leave). However the same was finally passed on 22.06.2015. Handing over & taking over of charges was hopefully completed by 26.06.2015. So the apprehension of writing part APAR could be avoided.

3. JCIT/Addl. CIT- All India AGT order in the grade of JCIT/Addl. CIT was passed on 12.06.2015, which was followed by another order dated 15.06.2015. The order for directorate posting was also passed on 19.06.2015. The local AGT order is expected very shortly.

4. A.O. & P.S. - Local AGT order for A.O. & P.S. cadres will be passed after the order for JCIT/Addl. CIT. This one too is expected to be passed very shortly.

Rationalization of Jurisdiction: Along with the creation and abolition of charges in cadre restructuring of the Department, New Jurisdiction orders were notified and given effect from 15.11.2014. At the time of preparation of the jurisdiction proposal for this charge, the Authority was requested to consult all the stakeholders. However the proposal was prepared unilaterally and sent to the Board. As a result, this charge lost the opportunity to rearrange and rationalize the workload among different charges. Besides this causality at macro level, we also observed the lackadaisical approach of administrative CsIT while notifying the jurisdiction of their respective commissionerates on or before 15.11.2015. As a result we lost the opportunity of rationalization of jurisdiction at micro level too, i.e. among the ranges. However the latter one can be addressed at local level.

As a new corporate commissionerate was created in the Cadre Restructuring, it was expected that existing assessee base of 4 commissionerates would be evenly distributed among 5 (including

new one) commissionerates. Unfortunately neither the existing jurisdictions were rationalized nor was enough assessee base provided to the newly created CIT-5, Kolkata. Even no special trade was allocated to CIT-5, Kol. Moreover, its intra-commissionerate jurisdiction was found to be totally tilted to one range.

At that point of time, TB date was too close to intervene with jurisdiction notifications, but we took up the matter with the authority and pointed out the areas to be addressed. Later we filed a detailed proposal seeking changes in jurisdiction, specially of the CIT-5, Kolkata. We also proposed change in stations of TDS Wards or setting of new TDS wards and certain realignment of ranges between two CsIT (TDS). We discussed the proposal with the authority. But the matter can't be finalized as the regular incumbents involved either transferred out or proceeded to long leave or training. Once the Pr. CCIT returns from leave, then only the matter can be discussed further for finalizing the issue. In case of the CIT-5, Kol., we discussed the issue of rationalization of intra-commissionerate jurisdiction with the then Pr. CIT. Unfortunately, he too has been transferred out before acting on our suggestion. So we have to wait till the new incumbent settles down.

Quarterly Action Plan: Like earlier year, the CBDT had issued a Quarterly Action Plan for the first quarter of the F.Y. For monitoring the progress, Sri D.K. Gupta, the then CCIT-2, Kol. holding additional charge of CCIT-7, Kol (presently holding the charges of CCIT-3 & CCIT-6) asked weekly reports from the ranges in a prescribed proforma, supposed to be prepared on the basis of daily reports to be filed by the assessing officers in the same format. In the given infrastructure and manpower and in expectation of an overdue AGT order, our members couldn't be able to perform their best, which showed the performance statistically on certain parameters in poor light. The matter was taken up with the CCIT and he was apprised of the problems faced by our members. We also put the problems in writing before him. He responded immediately and replied to our letter. He took initiatives at various levels to resolve the ITD as well as manpower problems. We appreciate the initiatives taken by Sri D.K. Gupta. We have also all praise for our members who performed overcoming all odds.

Shifting of Poddar Court: It was decided in the meeting of the JCA, WB with the Pr. CCIT in the month of March that CIT-5, Kolkata commissionerate would be shifted to Aayakar Bhawan Poorva in the coming F.Y. At that very point of time, we alerted the Administration about taking full preparation well ahead of the final date for vacating the Building. The shifting order was issued on 11.05.2015 fixing 30.06.2015 as final date of vacation. We were given categorical assurance that everything had been planned. But in reality, there has been another show of poor planning and poorer execution. There has really been no executable planning for shifting. At that crucial juncture, the regular Pr. CIT has got transferred. The Building-in-charge Addl. CIT has taken leave. Our members have been left rudderless. Same is the situation at Headquarters. Regular Pr. CCIT, CIT and Addl. CIT all have been either on leave or training. Still the issue has been discussed with the Authority and the difficulties are being tried to be ironed out. The things have recently started moving. Hopefully, the shifting will be completed by 15.07.2015. However, the exercise could have been completed smoothly within the given deadline, if the Authority planned it properly and constituted a committee for execution (not acted upon the proposal given by us).

Meeting with the Pr. CCIT: Immediately after, Sri Anil Kumar Singh took over the charge of Pr. CCIT and CCIT-1, Kolkata, he met the JCA, WB. After formal welcoming, we apprised him of the areas which need immediate attention. He assured us to address those areas and taking the stakeholders on board. Later we met him on different issues. JCA, WB requested him to convene a formal meeting on the line of QRM held at Board level, which he promised to fulfil. It now appears that the same may be convened only after his return from leave.

APAR deficiency: As the CHQ is busy pursuing the Board to clinch maximum no. of vacancy, the Board has issued the APAR deficiency lists of ITOs in two instalments, first one for 2001 & 2002 batches and second one for 2003 & 2004 batches. The lists were placed on our website immediately. The concerned members were contacted and informed about the period of deficiency. They were provided with all sorts of help and guidance, wherever required. After consistent liaison, the deficiency has almost been removed. The deficiency in respect of 2001 & 2002 has been receded to one and the same for 2003 & 2004 receded to single digit. Efforts are still on to remove the deficiency in remaining cases. We are thankful to our members who have supported to get the things done.

Timely reporting & reviewing of APAR: The long deficiency lists of recent past has enlightened us about the importance of timely reporting and reviewing of APAR. We have come across with certain officers who are habitual defaulter in respect of timely reporting and reviewing. Some of them are particular about the APARs of DRs but indifferent about those of PRs. Soon after all India AGT orders for CsIT and Addl. CsIT/JCsIT, we wrote a letter to the Administration requesting to issue an instruction that all transferees should be relieved only after completion of their part of reporting/reviewing work. However in absence of regular incumbents in Administration, such instruction couldn't be issued. However we are assured of intervention if particular cases are reported. We request our members to intimate us about any such case where copy of the APAR for 2013-14 has yet to be received. If any member apprehends about unnecessary delay on the part of reporting/reviewing officer or reporting/reviewing officer leaving charge without completing reporting/reviewing for 2014-15, the same may please be brought to our notice. Our members are also requested to apply to the Pr. CCIT for no report/review certificate wherever applicable without waiting for communication from the administration.

Lunch Hour Demonstration: Responding to the call of Central JCA, Lunch Hour Demonstration was organized by JCA, WB at Aayakar Bhawan and Bamboo Villa on 12.06.2015. The demands were: 1. Immediate Promotion to the grade of ACIT 2. Immediate Finalization of Recruitment Rules for Group B & Group C Cadres

NATIONAL

ITO to ACIT promotion: When the new CHQ took over last year, there was hope among the members that henceforth the jinx of ACIT promotion could finally be overcome. The proposal for RY 2013-14 had already been sent by that time. So the members pinned their hope on promotion for RY 2014-15. As time has passed on and there is no promotion in the horizon, the murmurs are gradually doing round the corner; what has actually changed?

But the fact is that things have indeed been changed. But taking out the organization from a position of complete surrender to elevate the same to a pedestal of legitimate right in decision making process is a long journey. It will naturally take time. The Board was ready for sending proposal to UPSC with the same no. of vacancy, earlier sent for DRs. But if agreed, the long battle for delinking actual Direct Recruitment from the actual vacancy for PRs, foiling the bid of DRs to tinkering with new IRS Recruitment Rule against the interest of the PRs etc. –all would go in vain. We simply can't afford to lose what we have achieved through a consistent struggle in the lure of short term gain. We all know the promotional figure of 180 in RY 2013-14 was arbitrary. Even the ex Secretary General is now claiming in social media that the figure of 180 is not sacrosanct. Though it is not clear why he dispassionately looked the other way when the Board sent the vacancy position to the UPSC with an arbitrary figure.

The CHQ has long been negotiating with the Board for arriving at the right figures, both for remaining vacancy of RY 2013-14 and total vacancy for RY 2014-15. Last learnt, the matter is almost close to seal. We are expecting to hear the final words shortly. The fruit of patience is always sweet.

Implementation of NRP: From the Circular No. 10 issued by the CHQ, it is learnt that four units namely UP(E), MP & Chhattisgarh,

and 3. Diversion of unfilled up posts of ITIs from one promotional channel to other. In spite of occurrence of moderate earthquake, the gatherings were massive in both the buildings. The speakers apprised the members regarding current issues specially those three.

N.R. Parmar implementation: Seniority recasting work following the Hon'ble S.C. judgment and advisories issued by the Board is going on in full swing. Publishing of Draft seniority lists and conducting of Review DPCs have been completed in almost all the cadres upto 2000-2001 as on 30.06.2015. Preparation of seniority lists in different cadres for 2001-02 onwards has also been taken up. It is assured by the Administration that the entire exercise will be completed by 31.07.2015. The Board has already issued guideline for conducting DPC in all cadres of Group B & C for 2015-16, which is to be completed by 31.07.2015. We are hopeful that unlike last year, the promotion to the grade of ITO can be conducted by 31.07.2015.

5400 Grade Pay: In two separate orders, 54 ITOs have been placed to PB-2 Grade Pay-5400 from the date of their completion of 4 years as ITO.

All India Conference of CCGGOO: ITGOA, WB unit was entrusted to organize the All India Conference of CCGGOO, the umbrella body of all Promotee Officers organizations. The same was held on 19.06.2015 at Multipurpose Hall, Aaykar Bhawan. The conference stage was named after our beloved leader Com. Rajarshi Dasgupta. 75 participants of 17 organizations from different parts of the country participated in the conference, which was inaugurated by Sri Shiva Gopal Mishra, Secretary, Staff Side, JCM. He batted for the unity of Officers' and Officials' organizations and JCM like status for CCGGOO. Sri Rupak Sarkar, Secretary General, ITEF and Sri Pijush Roy, Organizing Secretary, CCGEW also attended the meeting. A lot of issues were deliberated upon. The constitution of the organization was adopted and a new body was formed. Sri S. Mohan, the then convenor, CCGGOO was nominated as Secretary General. Sri Bhaskar Bhattacharya and Sri Amitava Dey were nominated as Addl. Secretary General and Finance Secretary respectively.

Kerala and NER, have already completed the exercise. Most of the other units have informed that the exercise will be completed by 31.07.2015, the deadline fixed by the Board. It appears that the matter has been moving in the right direction.

7th CPC: JCA met the 7CPC for the last time on 09.06.2015. The delegation once again impressed upon the commission regarding the demands including minimum wage, PB 2 GP 5400 as Group B entry grade, commensurate hierarchy for AO-PS cadres etc. The CPC is expected to submit its report in August-September. We all are waiting for its recommendation keeping our fingers crossed.

All India AGT

ACIT/DCIT : All India AGT order in ACIT/DCIT grades was passed on 07.04.2015 involving 212 officers. This time CHQ could make the Board to return back all officers to their home states/regions of choice, who had completed 2 years cooling off period (AGT to AGT). It is a huge achievement. Not only that, there has been minimum displacement of officers who have been transferred out. Or in other words, the practice of indiscriminate cross country transfer has finally come to an end. On the same date, the placement order of 67th Batch of direct recruits was passed. On the next day, the AGT order for the newly promoted officers was passed. Later on 16.04.2015, another AGT order comprising of cases considered on compassionate ground was passed. It has been possible for the CHQ to retain many of the newly promoted officers in their home states. Others who have been transferred out, have been placed mostly in the neighbouring regions or regions of their choices. Few cases, where this guideline has not been followed, are being pursued by the CHQ. A modification order is expected shortly. The order for Directorate posting was also issued on 19.05.2015.

Addl. CIT/JCIT: The AGT Order in Addl. CIT/JCIT grades was passed on 12.06.2015 involving 132 officers. Unlike ACIT/DCIT cadres, 2 years Cooling-off period (AGT to AGT) has not been followed in this case. In a few other cases, even officers completed more than 2 years have been overlooked. Later an order consisting of 8 officers was passed on 15.06.2015. The order for directorate posting was also passed on 19.06.2015. It is learnt that the CHQ has been pursuing the matter and an order is expected covering the officers who have not been considered in the earlier one.

CIT/ Pr. CIT: The AGT orders for CIT/DIT(SAG) and Pr. CIT/ Pr. DIT (HAG) were issued on 15.06.2015. As for first time, the placement was made considering the division between HAG and SAG posts, a huge reshuffle took place. Many CsIT(SAG) holding the charge of administrative CsIT were placed as CsIT(A) or to other CsIT (SAG) posts. Similarly Pr. CsIT holding other charges were placed to the posts meant for Pr. CsIT. Some CsIT holding the administrative CIT charge were placed in CsIT(A) charges of the same station. It should have been avoided.

CCIT: All India AGT order in the grade of CCIT was passed on 06.05.2015. In absence of Pr. CCIT, CCsIT were given the charge to officiate as Pr. CCIT.

Pr. CCIT: Promotion cum Posting order for 23 officers were issued on 30.06.2015. Still 3 posts of Pr. CCIT remain vacant.

Regularization of JCIT: DPC date for regularization of 2002 Batch is expected to be declared by the UPSC very soon. For later 3 years (2003, 2004 & 2005), a committee has been formed to look after the pending APAR, vigilance matters etc. in order to facilitate the Board to send the proposal to the UPSC complete in all respect. The target date to complete the regularization process for those 3 batches is 31.12.2015.

NFSG: Screening Committee meeting for 12 left over officers of 2001 batch has recently been taken place to clear the cases. The order is expected very soon (already issued).

JCIT Promotion for 2006 & 2007 batches: After consistent persuasion of the CHQ, the Board could finally manage to obtain the maximum relaxation of 2 ½ years at STS Level (half of the minimum residency period of 5 years) for 2006 and 2007 officers from DOPT, who were upgraded to DCIT (STS) long after the due date. The given relaxation makes promotion of 2006 batch officers (1:1) due from 01.04.2015. Another proposal has already been sent to DOPT for obtaining special further relaxation to make the bunched officers of 2006 batch and officers of 2007 eligible for promotion to the grade of JCIT w.e.f 01.04.2015. The CHQ is hopeful to get the nod considering the vacancy lying in JCIT grade.

LAPTOP: It is learnt from the CHQ that replacement of old laptops/ allotment of new laptops will be taken place very soon for the officers in the grade of ITO onwards, as IFU recently cleared the proposal. The proposal for AO & PS cadres was once again turned down by the IFU. The CHQ is assisting the Board to prepare another proposal for obtaining the nod from IFU.

IRS Recruitment Rule: The IRS Recruitment Rule has finally notified on 29.04.2015. The published rule includes the desired changes to the Board's proposal, which were completely against the interest of our members. The long struggle for making desired correction in the proposed Rule has finally succeeded. It should be considered as a milestone as the CHQ could manage to rope in the DOPT against the ill intention of a section of IRS Association and force the Board to swallow the bitter pill of equal rights for the promotees.

TAX CORNER

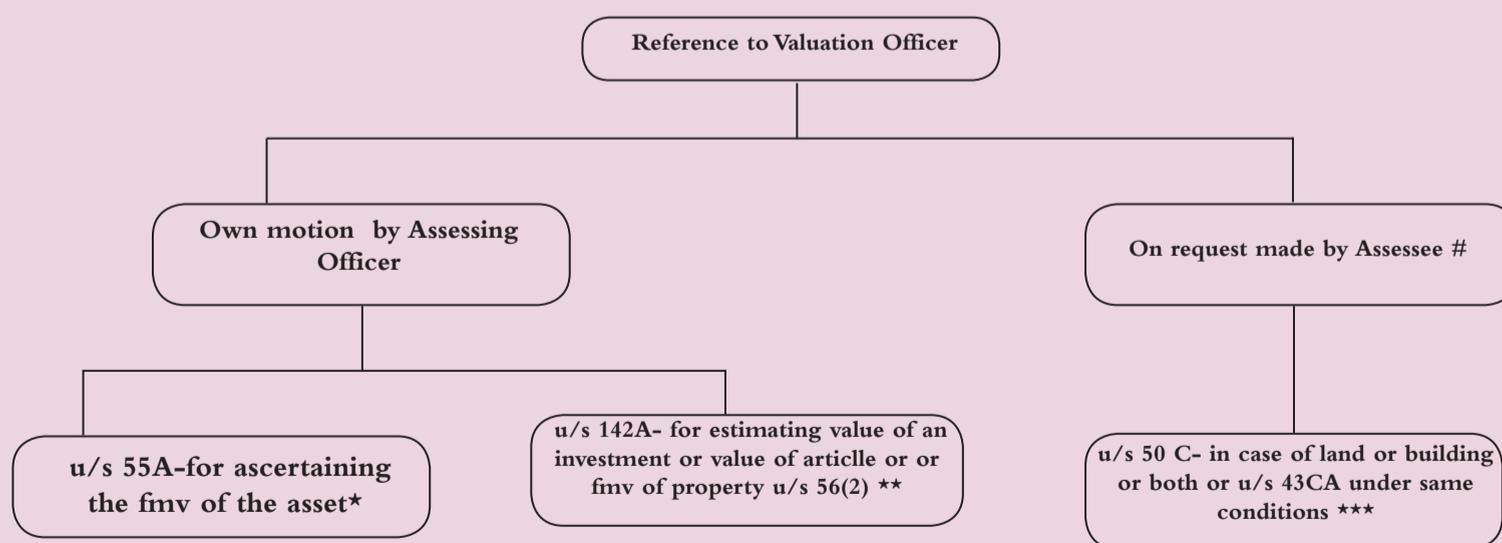
Reference to Valuation Officer :A User's Guide

N.B.Som, JCIT

Assessing officers are required to make a reference to the departmental valuation officer for an expert opinion regarding the fair market value of an asset or the value of an asset. There are two sections in the Act, i.e section 55A or section 142A which make it possible to make such reference.. The reference under section 142 A has undergone significant changes courtesy the Finance Act 2014, with effect from 1.10.2014. Apart from these two, there are two other circumstances in which the Assessing Officer may make a reference to the valuation officer for estimate of f.mv of land, building etc. (see chart below)

The schematic representation of the references under the different sections is as follows :

Chart 1 :Position before amendment by the Finance Act 2014



Expansion:

*** Reference under section 55A**

1. Reference under this section is made in connection with computation of capital gain.
2. If the assessee files a registered valuer's report, the reference can be made to ascertain the fair market value of the asset, in order to compare with the full value of consideration disclosed by the assessee. In case of land, building etc, this reference is now of no practical utility because w.e.f asst year 2003- 2004. **This is because the stamp duty value replaces the deed value if it is more than the later (Sec 50C).**
Many a time the AOs have a feeling that the cost of acquisition declared and certified a registered valuer is inflated in order to show lesser capital gain. With effect from. 1.7.2012, reference u/s 55A can be made to ascertain the fair market value of an asset as on 1.4.81.
3. Reference can also be made in cases where valuer's report is not submitted and the Assessing Officer finds that the fair market value of the asset is more than the declared sale value by specific percentages mentioned in Rule 111A or 111B This provision also does not have any practical use because of sec 50C.

**** Reference under section 142A**

Before the amendment, among others, the reference could be made -To estimate the value of any unexplained investment (say, cost of construction of a house)not recorded in the books of account (sec 69)or not fully disclosed in the books of account (sec 69B).

From the above, it is clear that references u/s 142A can be made in cases other than capital gain cases. For all practical purposes, such reference have been made to ascertain the cost of construction of an asset, mostly building.

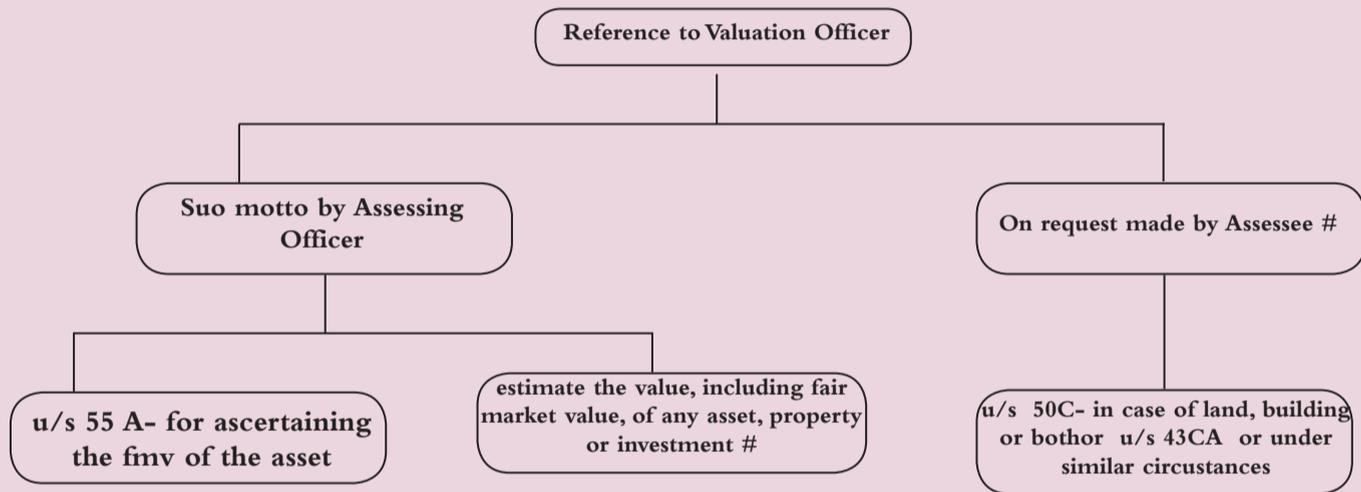
***** Reference at the request of the assessee [Sec 50C(2) and 43CA (2)]**

In cases of capital gain, if the stamp duty value is more than the declared deed value, the stamp duty value is taken as the sale consideration. However, if the assessee argues before the A.O,

- (i) That the stamp duty value has been determined excessively;
- (ii) The purchaser has not challenged such valuation before any authority in the registration dept,

The assessee may make a request to the AO to send the case to the Valuation Officer to determine the fair market value of the asset at the time of transfer.

There is similar provision in the newly inserted section 43CA , from A-Y 2014-15, in case of sale of assets (land/ building or both) by promoters/builders etc.



#The new look section 142 A has the following features:

- (i) **No particular section has been mentioned in this section now. The purpose of the reference is to obtain an estimate of the value of the asset ,property or investment including the f.m.v. Consequently, references now can be made under this section for capital gains purpose or for any case covered by sec 69 etc.**
- (ii) **The Assessing Officer is not required to reject books of account before making such reference. This change has been made to counter adverse court judgements including the Supreme Court.**
- (iii) The report of the Valuation Officer has been made time bound. He is to send a copy of the report to the Assessing Officer and the assessee, within a period of six months from the end of the month in which a reference is made u/S 142(1)
- (iv) There has been an important amendment to section 153 also. With effect from 1.10.2014, in all such references , the period from making a reference to the date on which the valuation officer's report is received by the AO will be excluded from the time limit.

All the above changes make the section 142 A (with effect from 1.10.2014) makes this section more convenient than section 55A . In fact, AOs may be advised to make reference under this section rather than section 55A.

Other issues

- (i) The amendment in section 142A is w.e.f 1.10.2014 and is applicable for all references made after that date for any assessment year.
- (ii) The section 50C requires the A O to refer the case to the valuation officer if the assessee objects to the adoption of section 50C, subject to other conditions. However, the Calcutta High Court has ruled that in wherever the stamp duty value is more than the deed value, the AO has to refer to DVO for valuation whether or not the assessee objects to the valuation under section 50C. 2

1. Sargam Cinema v CIT [2010] 328 ITR 513.(SC)
2. Sunil Kumar Agarwal vs CIT [2014] 372 ITR 83 (Cal).

Major Changes in section 151

With effect from 01-06-2015 prior approval from JCIT is must, before issue of notice u/s 148, in all cases, where the notice u/s 148 is being issued within four years from the end of the relevant assessment year.

If the notice u/s 148 is being issued after the expiry of four years but within six years from the end of the relevant assessment year, then in all cases, prior sanction from CIT is must.

Now on, both ITO and ACIT have to take prior approval from JCIT/CIT depending upon the time period that has expired after the assessment year – in all cases.

ITD UPDATES

Issue-1: Giving Credit of unconsumed TDS reflected in 26AS:

As per Action Plan for the 1st Qtr. of F.Y.2015-16, credit for prepaid taxes, reflected in Form 26 AS post processing to be given. It is gathered that many members are facing problem to do the said job. In this case credit of TDS, reflected in 26AS post processing, is to be given through rectification process. At first a list is to be generated asstt. year wise [system is providing data for four assessment years: 2009-10 to 2012-13] from the system through :AST=>Reports=> MIS for demand with unconsumed 26AS or AST=>Reports=>Unconsumed TDS available in 26AS. In each case rectification is to be made and while making rectification a register is to be maintained along with the table which is given below:

If this table is maintained, problems regarding allowing the credit of TDS will be solved and most importantly, information could be used for preparation of various reports.

Sl.No.	Name of the assessee	PAN	A.Y.	Demand raised	Date of order	TDS reflected in 26AS	TDS claimed in the return	Demand raised after rectification	Total demand reduced	Date of order
1	2	3	4	5	6	7	8	9	10	11

Issue-2: Re-issuance of refunds blocked during PAN migration:

Migration of PAN is one of the actionable areas in Interim Action Plan for the first Qtr. of F.Y.2015-16. After restructuring, it has become a major issue of PAN migration from one jurisdiction to another jurisdiction and this has created another problem of blocking of refund due to PAN migration. It is seen from the BCP refund status that refund is being blocked by the system with a remark that the refund has been generated before transfer of PAN to the new jurisdiction.

This type of refunds, blocked by the system due to PAN migration, could be re-issued via following path:

- (i) AST=>Processing=>Approval workflow =>Refund unblocking=>Refund blocked during PAN transfer=>Send request to unblock refund=> Unblock refund blocked during PAN transfer. NO APPROVAL IS REQUIRED. After this is done, unblock this refund again via following path:
- (ii) AST=>Processing=> Approval workflow=> Refund unblocking => Refund blocked by OLTAS=> Send request to unblock refund and TAKE APPROVAL FROM THE RANGE HEAD for the same.

Issue-3: Non-migration of PAN due to pending refund caging

Pending caging of refund is one of the obstacles in PAN migration. It is found that on receipt of online request for PAN migration, PAN could not be migrated to destination AO after ticking the Allow Flag due to caging pending. In that case the refund to be blocked in the following path:

AST=> Others=> Block Refunds=> Enter Query=>Put PAN/A.Y. & Refund Amount and give brief reason=> F8=> Tick the right hand box=> Click Block Refund.

After completion of the aforesaid process, again tick Allow Flag in PAN migration window. PAN will be migrated from the source AO to destination AO.

SERVICE MATTER

Extension of last date for filing Asset-Liability Return under Lokpal Act:

Vide a notification of DOPT dated 27.04.2015, Government of India has extended the last date for furnishing of information and Annual Return of Assets & Liabilities to 15.10.2015. The earlier deadline was 30.04.2015. The First Return is to be filed regarding Assets & Liabilities as on 01.08.2015. The requisite proforma [Appendix-I and Appendix – II] for filing of return is available in our website under 'Utility' section (both in word and excel format).

Annual Medical Examination of IRS (IT) Officers: From the current year, annual medical examination for IRS (IT) officers, aged 40 years and above has been made mandatory, as the report of the medical examination in the prescribed proforma is to be enclosed with the APAR of the reporting year 2014-15. 2 hospitals in Kolkata were already empanelled by CGHS, which cater to the officers posted in Kolkata. However the Pr. CCIT, West Bengal & Sikkim has extended this facility for the current year to all IRS (IT) officers, aged 40 years and above, who are posted in West Bengal & Sikkim region.

NOC for passport: Ministry of External Affairs issued a consolidated OM on 26.05.2015 regarding issuance of Ordinary Passport to Government Servants.

Suspension cases: CBDT has recently intimated to all Pr. CCIT(CCA) to follow the principles laid down by Hon'ble Supreme Court in the judgment in Civil Appeal No. 1912 of 2015 in the case of Shri Ajay Kumar Choudhary Vs. Union of India as under:

- a) The direction of the Central Vigilance Commission that pending a criminal investigation, departmental proceedings are to be held in abeyance, is now superseded.

- b) The currency of a Suspension Order should not extend beyond three months if within this period the Memorandum of Charges/Chargesheet is not served on the delinquent officer employee.
- c) If the Memorandum of Charges/Chargesheet is served, a reasoned order must be passed for the extension of the suspension.
- d) The Government is free to transfer the concerned person to any Department in any of its offices within or outside the State so as to sever any local or personal contact that he may have and which he may misuse for obstructing the investigation against him.
- e) The Government may also prohibit him from contacting any person, or handling records and documents till the stage, he is required to prepare his defence.

Work allocation of CIT(Admn & CO): CBDT has defined the role and responsibility of the CIT (Admin & CO) vide its communication dated 05.05.2015.

LTC Claim: CBDT has recently circulated the OM of DOPT from F. No. 31011/3/2015-Estt (A-IV) dated 01.04.2015 regarding need for observing prescribed procedure in case of LTC claims.

The OM basically clarified the following points:

- a) Late submission of claims;
- b) Booking of air tickets through an agency not authorised by the Government for this purpose;
- c) Travel by private vehicles; and
- d) Claims for wrong block of years.

OUTGOING COMRADES

NAME	DESIGNATION	DATE OF SUPERANNUATION
Akshaya Kumar Chatterjee	Income Tax Officer	30/04/2015
Dilip Kumar Rakshit	Joint Commissioner of Income Tax	30/04/2015
Majhiram Saren	Administrative Officer	30/04/2015
Lakshmi Ram Mandi	Administrative Officer	30/04/2015
Arunabha Sengupta	Private Secretary	31/05/2015
Shibnarayan Chakraborty	Income Tax Officer	30/06/2015
Himadri Biswas	Administrative Officer	30/06/2015

MISCELLANEOUS

Laptop Policy

CBDT has finally circulated the much awaited Laptop Policy dated 10.02.2015, which has certain distinct features, differing from the extant Laptop Policy of the Department of Expenditure. It lays down procedure of calculating the residual value and procedure to be followed in case of loss of Laptop. The officers retiring on superannuation have been allowed to exercise the option of retaining the Laptop on deposit of the residual value.

NFSG-DOPT OM dated 25.06.2015

DOPT has recently reviewed its instructions on appointment to NFSG of Organized Group A officers and issued an Office Memorandum dated 25.06.2015. It says that the vacancies arising due to officers proceeding on long term deputations (more than one year) can be considered while calculating the total number of vacancies for grant of NFSG, subject to the following conditions:-

- (i) as and when the officers return from deputation, the junior most officer (s) who has/have been granted NFSG will be reverted to JAG level and
- (ii) the total number of posts in the cadre in NFSG at any point of time shall not exceed 30% of the Senior Duty Post (SDP). The OM dated 22.11.90 shall stand amended to this extent.

Further the suitability criteria for appointment to NFSG has been reviewed and it has been decided that overall performance of an officer for appointment in NFSG shall be "Very good" i.e. 5 Very Good in the last five APARs

Court Case: AO-PS

ITGOA CHQ filed the OA before the Principal Bench, CAT, New Delhi seeking relief on the ground of parity of pay of our AO-PS members with their counterparts in CSS or other services in the year 2012 (OA No. 3621/2012; M. Goswami -vs- Ministry of Finance). Similar to 01.01.1996 case, this case too has not been effectively heard till date for various reasons like listing position in the cause list, Departmental Counsel seeking time or being absent etc. The last date of hearing was 29.05.2015, when the hearing didn't reach upto the place where the case was listed in the cause list. The next date of hearing is fixed on 21.07.2015. In this case too, we hope that the case will be taken up for hearing this time.

Observance of Punctuality

DOPT issued O.M. dated 22.06.2015 stressing on Punctuality in Central Government Offices and maintaining devotion to duty all the times by Central Government Employees. There is also a passing reference of registering attendance through BAS.

Rajesh Menon's Post in Social Media

He is back. This time in his *Dispassionate Avtaar*. Yes, we are talking about our very own Sri Rajesh D. Menon, ex Secretary General for 8 long years. In his recent post in Social Media under the title 'Predicament of ITGOA CHQ Series II', basically warm up exercise for ensuing MCM at Chandigarh, he expressed his views on various issues. It naturally shows his phenomenal "Love for Bengal". One of the relevant parts of the post is reproduced below:

Present CHQ have sought some personal favours from the CBDT as under

Stay on diversion of posts from West Bengal which means that other regions who were due to get additional posts due to Cadre Restructuring will continue to face the stagnation and will be at disadvantage vis-à-vis West Bengal. In this regard, the Secretary Generals of both ITGOA & ITEF who are from W.B. continues to function as GS of that Unit, rather than being an All India Leader.

Being a national leader of his stature, it is quite expected from him that he would point out such injustice to 17 other regions. But what the figures actually say? We are not considering here about the Group A posts, as those have no effect on region wise promotion. The table below shows the Group B & C grade wise deployment plan proposed in phasing out of posts from WB region to other 17 regions :

	ITO	A.O-II	A.O-III	Sr PS	PS	EA	TA	NS	MTS
Mumbai	1	0	0	0	1	97	33	35	15
Delhi	1	0	0	0	1	87	31	94	3
Bangalore	1	0	0	0	0	46	16	28	3
Chennai	4	0	0	3	3	86	19	33	3
Hyderabad	1	0	0	0	0	40	14	21	3
Ahmedabad	3	0	0	2	2	86	19	8	3
Pune	1	0	0	0	0	41	13	22	3
Chandigarh	1	0	0	0	0	47	16	27	3
Kanpur	1	0	0	0	0	26	8	15	3
Bhopal	1	0	0	0	0	31	-11	17	3
Jaipur	1	0	0	0	0	29	9	15	3
Bhubaneswar	0	0	0	0	0	15	4	7	3
Kochi	0	0	0	0	0	21	7	11	3
Lucknow	0	0	0	0	0	29	9	-14	1
Patna	1	0	0	0	0	24	8	13	3
Guwahati	0	0	0	0	0	16	5	-5	3
Nagpur	0	0	0	0	0	15	-1	10	3
Central Pool	0	2	1	0	14	33	12	16	125
Kolkata	-17	-2	-1	-5	-21	-769	-211	-343	-186

As there is no proposal for phasing out of ITI posts, the same is not included in the table above. From the table, it is evident that the highest sufferer at Group B level is the Central Pool. We are really sorry for Central Pool as they are facing stagnation at our cost. Joke apart, on a serious note, the table above clearly establishes that there can't be any stagnation at any level in any region, if the phasing out proposal is rolled back or status quo is maintained. The highest no. of diversion of ITO posts to any region is a meagre 4, that too only in case of TN region and in most of the other cases, the figure is either 1 or NIL. There is no diversion in ITI grade. Any change in TA, NS or MTS grades' strength doesn't have any bearing in stagnation, as those are primarily direct recruit posts. Regarding EA grade, we can claim it with conviction that any charge has hardly filled up the existing vacancy at that grade, keeping apart the posts to be received as a part of phasing out. The issue of Inter Charge Transfer and very late sending of dossiers of DRs at Group C Level were discussed in Indore MCM at length. Most of the regions pointed out the alarming level of vacancy in Group C, mostly due to ICT. So it is clear that any roll back of phasing out proposal or status quo has no bearing in stagnation of any region.

But to establish his wild baseless allegation, he not only maligned the Secretary General of his own organization, he dragged the Secretary General of ITEF too into controversy. His Chandigarh MCM specific rhetoric may help him to earn some short term personal gain, but the victim is definitely the organization. It is evident from his own admission in the same post as reproduced below:

•Revival of JCA is claimed as an achievement, but the correct fact is that in the recent Lunch Hour Demonstration by JCA, ITEF-Mumbai refused to take part & ITGOA on its own submitted a memorandum to CCIT & gave press release which was appreciated by all the Units.

So what does Sri Menon expect? He, despite being the President of Mumbai Unit, will continue to slug mud to the most important office bearer of ITEF CHQ without any provocation and ITEF will reciprocate him by joining the agitation.

As we have just said that his love for Bengal flowed unabashedly in the said post, we are reproducing another absolute Gem from his post below:

Present CHQ have sought some personal favours from the CBDT as under :

i. Around 12 ACITs have been retained in W.B. without assigning any reason, whereas 4 ACITs from T.N. have been transferred to Odisha, which was not their choice at all. These 4 persons were apparent supporters of previous CHQ and hence are chosen for this punishment.

The pertinent point here is that, after having taken such personal favours, what moral authority will the CHQ will have while dealing with CBDT on the rightful dues of our members.

The last AGT order in the cadre of the ACIT/DCIT was passed on 07.04.2015. Thanks to the initiative taken by the present CHQ because of which the order could be passed in the first week of the financial year itself. The efforts of the present CHQ also facilitated smooth return of the officers of 2013 Batch, who were suffering because of cross country transfers, to their home states or regions of their choice, even before the completion of two calendar years, as the prescribed period of cooling-off has been reckoned from the date of AGT. The promotee officers of 2014 Batch have mostly been placed at the nearest region. Officers promoted from highly deficient zones where replacement could not be given have preferably been retained, although there are instances of retaining in other zones too which is a welcome move.

But he is Rajesh Menon. His love for Bengal doesn't allow him to see anything but Bengal. While making clamour of bias towards Bengal on the issue of retention he conveniently overlooked the fact that the strength of officers in the ACIT & DCIT cadre have further been depleted in WB & Sikkim region because of these orders making it a more deficient zone. But His obsession for Bengal made us curious about T&P of ACIT/DCIT cadre in 2015. The big picture, as stated, coming out is represented below in tabular form after considering all T&P orders of 2015 including those for probationers:

Region	40 of 2015			41 of 2015		Effect of promotion & order No. 43&51 of 2015					57 of 2015			85 of 2015			TOTAL EFFECT
	TR In	Tr Out	Net	Tfd	Total	Tr in	Tr out	Net	Reta ined	Res- ult	Tr in	Tr out	Res ult	Tr out	Tr in	Net	
	A	B	A-B =C	D	C+D =E	F	G	F-G =H	I	H+I =J	K	L	K-L =M	O	N	N-O =P	T=E+J +M+P
DEL	23	8	15	36	51	10	14	-4	4	0		1	1	0	3	3	55
MUM	47	10	37	30	67	1	27	-26	7	-19		0	0	0	1	1	49
PUNE	13	13	0	9	9	6	18	-12	4	-8		0	0	1	1	0	1
RAJ	5	18	-13	5	-8	3	6	-3	1	-2		0	0	1	1	0	-10
T&P	7	26	-19	7	-12	22	20	2	3	5		1	1	2	2	0	-6
KTK&G	18	6	12	10	22	23	8	15	3	18		0	0	0	0	0	40
UP(E)	7	7	0	3	3	10	0	10	0	10		0	0	1	2	1	14
KER	8	14	-6	1	-5	0	0	0	0	0		0	0	1	0	-1	-6
NWR	20	9	11	3	14	0	6	-6	1	-5		0	0	2	0	-2	7
AP&T	7	6	1	6	7	9	12	-3	4	1		0	0	0	1	1	9
NER	2	9	-7	3	-4	4	0	4	2	6		0	0	0	0	0	2
MP& CG	4	5	-1	5	4	18	1	17	3	20		0	0	1	0	-1	23
B&J	1	17	-16	4	-12	5	0	-5	4	-1		1	1	0	0	0	-12
UP(W)	11	6	5	1	6	0	1	-1	2	1		0	0	0	0	0	7
GUJ	25	16	9	1	10	1	7	-6	2	-4		0	0	3	4	1	7
WB& Sikkim	9	27	-18	7	-11	0	9	-9	14	-6	0	3	-3	1	0	-1	-10
NAG	3	7	-4	0	-4	11	3	8	2	10		0	0	1	0	-1	5
ODISHA	2	8	-6	0	-6	9	0	9	1	10		0	0	1	0	-1	3
TOT	212	212		131		132	132		57		3	3	0	15	15		

The table above reveals that the worst sufferer of T&P orders is Bihar & Jharkhand (Net Loss of 12), jointly followed by WB & Sikkim and Rajasthan (Net Loss of 10 each) and thereafter jointly by Tamil Nadu and Kerala regions (Net Loss of 6 each). Does it remind us a name... Joseph Goebbels or a word... Propaganda? Sorry!!! We strongly disagree. Because Love is never supposed to hurt.

He also found fault in posting of 4 persons out of total 361 transferees (212+ 132+57) and made serious allegation of singling out them for cross country transfer because of their 'apparent support for previous CHQ'. We commiserate with the officers of TN& P region and also feel that the present CHQ should be humble and contrite enough to accept positive and constructive criticism from wherever it comes and frustrate all those forces which want to subvert the process of exorcising ITGOA from the evils that afflicted the organisation for so long, as it is very much needed for the future trajectory of the organisation.

And lastly few words on "moral authority". We must admit that after so many years since leaving school, all of us could finally understand the very meaning of 'moral authority' in the year 2008, when ACIT promotion of Vacancy Year 2007-08 was deferred for 20 months only to club it with the promotion of Vacancy Year 2008-09 in apprehension that otherwise somebody would miss the bus. Who was that beneficiary? Hmm... But after mentioning it, we obviously don't have the moral authority to further mention the incidence of DCIT promotion of the same beneficiary.

Jump cut to local scenario. During the campaigning of election for last local BGM, we discussed all these things in detail. Then we were ridiculed that we were invoking the ghost ex-CHQ for garnering support. But the facts are now placed before the members. We stand vindicated. We are sure that some of us are still not convinced. However we are doubly sure that we will get more opportunities in near future to convince them. The reason is simple – all India BGM is approaching and we will find more and more such flow of love for Bengal in the days to come.

Phalguni Mukherjee & Rajarshi Dasgupta Memorial Lecture

*This year the Association will hold the
Biennial Lecture Programme in fond memory of our departed leaders
Com. Phalguni Mukherjee and Com. Rajarshi Dasgupta*

on

17th day of September, 2015 (Thursday)

at

Kalamandir auditorium

from 3.30 pm onwards.

Speakers

Dr. G. Haragopal

Professor, National Law School Bengaluru and a renowned Social Activist

Dr. Sobhan Lal Dutta Gupta

Retired Professor, University of Calcutta and a renowned Political Scientist

*All members are requested to attend the programme positively
so as to make the same a grand success.*