

**Draft Transfer/ Placement Policy- 2013-14 for Income-tax Officers
CCIT (CCA) Region of West Bengal – Proposal by ITGOA, West Bengal Unit.**

1. **Objectives:**

The primary objective of the policy is to enable the ITOs to have a smooth and planned career graph whereby they would be able to acquire expertise of various kinds of responsibilities that they are required to undertake. The policy is also aimed at giving such frequency and periodicity of transfer depending upon the nature of different assignments so that there is a stable route to attain excellence in perfect symbiosis of administrative expediency and career prospects of the individuals. The same is also designed to have space for exigencies like medical, children education and such other compassionate grounds.

2. **Classification of charges :**

2.1 The charges should be classified as assessment and non-assessment charges.

2.2 The non-assessment charges should be all posts in the headquarters of CCsIT/ DGIT/ CsIT/ DsIT, Audit, Judicial, CIB, Systems, Directorate of Investigation, TRO and RTI.

2.3 All other charges should be classified as assessment charges.

3. **Eligibility for transfers/ postings and tenure at a post :**

3.1 The officers should be eligible for transfer when they complete the tenure at a post as mentioned at 3.2 and 3.3.

3.2 The normal tenure at a post should be 2 years for non-assessment charges and 3 years for assessment charges, excluding salary, Exemption and TDS charges where the tenure should be of 2 years. However, tenure in a particular CIT charge and CCIT charge should not ordinarily exceed 3 years and 6 years respectively.

3.3 Posting as a TRO should have a tenure of 2 years.

3.4 For the purpose of counting of tenure at a post, a period of last 6 months or more in a financial year should be deemed as a full year.

3.5 Officers who have 3 years or less service left should be considered for posting to the station of their choice to the extent possible.

3.6 Newly promoted ITOs should be ordinarily posted in assessment charges like salary, Exemption and TDS. However, who, have 3 years or less service left, should be preferably posted in the non-corporate business charges. The vacancies in Salary, Exemption and TDS charges should be filled up according to ascending order of seniority as per the Promotion Order and in that order of priority. Once vacancies in these charges are

adequately filled up, the officers should be posted to other non-corporate assessment charges. If vacancies in Salary/Exemption/TDS cannot be adequately filled up out of newly promoted ITOs, then the officers who are junior in service, due for transfer and have not served these charges, should be considered for posting. On completion of 2 years stint in Salary, Exemption or TDS charges, the officers should be considered for posting to other Non Corporate assessment charges.

3.7 Officers who have served 4 years at a stretch in assessment charges should be posted to non-assessment charges. However, the period of 4 years should be counted excluding the period of service rendered in Salary/Exemption/TDS charges.

3.8 Vacancies in TRO charges should be filled up according to seniority. However, the officer posted in Non-assessment charge should not be considered for TRO posting. Moreover, the officer who has served in non-assessment charge for 4 years or more should not be considered for TRO posting unless the officer opts for such posting through self representation.

3.9 Officers should be considered for posting to the corporate assessment charges in order of their seniority provided the officer has already completed 4 years in non-assessment charges or 2 years in non-assessment charges plus 2 years in Salary/TDS/Exemption charges. **The officers should be placed in the respective charges serially in order of their seniority vis-à-vis vacancies available in the corporate charge.**

3.10 Eligible officers for non-corporate business charge should be placed serially in order of their seniority vis-à-vis available vacancies in non-corporate business charges. While placing the officers serially first preference should be given to representations and they should also be placed in order of their seniority only.

3.11 In case of first preference cannot be considered in a case due to non-availability of vacancies, 2nd or 3rd preferences should be invariably considered.

4. Guidelines for posting at Moffusil stations :

4.1 Ordinarily, willing officers should be posted to a Moffusil station on the basis of their representations.

4.2 If there is no vacancy in a particular Moffusil station of choice, then as far as possible nearest station should be allotted.

4.3 In case the number of officers opting for posting to a particular Moffusil station exceeds the number of vacancies available in that station, the officers who remained outside the station of their choice for longer duration should be given preference for posting to that station over the officers who remained out of that station for lesser duration.

4.4 In case no officer is found to have opted for posting to a particular Moffusil station / stations where vacancies are available, inter-station transfers should be made in order to tide over the exigencies. In making this exercise, the officers comparatively junior in service-cum-younger in age should be considered. However, the officer who has already attained 50 years of age or has completed tenure in moffusil station in any cadre during last 5 years from the date of transfer order shall not be considered for transfer.

4.5 Normal tenure at a Moffusil station should be as per clause 3.2, which may be further extendable by another 2 years in respect of those who want to continue in the same station.

5. **Cooling off period:**

The cooling off period for being posted again to the same station should be 2 years. The period should be counted from AGT to AGT.

6. **Posting on compassionate grounds:**

6.1 Postings on medical grounds should be considered in the case of serious medical problems.

6.2 Husband and wife should be posted at the same station subject to availability of posts, in accordance with the extant instructions of the Government of India.

6.3 Postings on other compassionate grounds including Educational Ground (for 10th & 12th standard) should also be sympathetically considered subject to availability of posts at the relevant station.

7. **Other Exceptions:**

7.1 In case, the number of vacant charges exceeds the number of officers available for posting, all the Corporate, Non-Corporate Business and TDS assessment charges should be first filled up and in that order of priority.

7.2 **The officer, left with less than six months of service from the month of AGT should not be transferred from his charge.** The vacant assessment charge(s), which may arise due to retirement or promotion of officer(s) within the year, should be filled up by placing officer(s) posted in Non-Assessment charge(s) from the same CIT charge(s) and the consequential vacancy(-ies) in the Non-Assessment charge(s) should be allowed to remain vacant with additional charge(s) till next AGT. The placement of officers in the assessment charge(s) should be made according to their descending order of seniority.

8. Posting of Office Bearers and Executive Members of Association:

Posting of the Office Bearers and the Executive Committee members of ITGOA should be made only after discussion with the Association.

9. General:

Any modifications / alterations can be effected in these guidelines only after consultation with ITGOA.

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Note on diversion of some posts of salary: The Department is in the process of encouraging e-filing of returns. Recently, it is also notified that the salaried employees, having income less than Rs. 5 lacs need not have to file their return. Normally, the Department is also not scrutinizing salary returns. Hence, we are moving towards a situation, where there will be lesser work in salary charges.

On the other hand, we are witnessing that returns are piling up in some of the none-corporate assessment charges and officers are overloaded with huge work pressure. It is noted that except e-filled returns, some charges have to deal with even more than 10,000 or 15,000 returns, although bench mark for an ITO charge is 5,000 returns only. As we know that cadre review proposals are round the corner, we should not ask for re-arrangement or creation of new charges. But keeping in mind, acute pressure of time barring proceeding etc. we feel, there is immediate need for diversion of some posts to such assessment charges where workload is un-manageable. Hence, we propose for diversion of five posts from Salary/Headquarters to Hooghly and Raiganj charges. Statistical position of workload of these charges are as under:

Sl.No.	ITO Charge	No. of return except e-filed return	Proposal
1	Ward—1(1)/ Hooghly	19516	May be splitted into two wards
2	Ward—1(2)/Hooghly	19295	May be splitted into two wards
3	Ward—1(3)/Hooghly	21720	May be splitted into two wards
4	Ward—1(4)/ Hooghly	11030	May be splitted into two wards
5	Ward---Raiganj	10316	May be splitted into two wards

The above exercise will not only create a conducive working environment for an officer but also increase the effectiveness of the Department.