



Government of India
Directorate General of Income Tax (HRD)
Central Board of Direct Taxes
ICADR Building, Plot No.6, Vasant Kunj, Institutional Area, Phase-II
New Delhi-110070

F.No. HRD/PMD/APAR/403/5/2015-16/ -9345

Dated 17th March. 2016

To,

All Principal Chief Commissioners of Income tax (CCA)
/ Pr.DGITs of Attached Directorates

Sir/Madam

Sub. Clarification regarding issue related with the requirement of review in the cases of officers working in Hqrs./Admin (where the reporting officer is in the two or more levels higher rank than the officer reported upon) - reg.

- References have been received in this Directorate regarding the issue whether the APARs in the case of officers working in Hqrs./Admin of CIT/Pr.CIT/CCIT/Pr.CCIT are required to be reviewed by officer who is one rank higher i.e. CCIT/Pr.CCIT/Member, CBDT wherever the case may be. It is noted that in few such cases, the APARs have been received in this Directorate with the remarks that comments of Pr.CIT/CCIT/Pr.CCIT should be taken as final and the comments of Reporting Officer should be taken as comments of the Reviewing officer also.
- The matter has been examined and it is now decided that APARs in the case of officers working in Hqrs./Admin of CIT/Pr.CIT/CCIT/Pr.CCIT will be treated as complete after reporting by concerned CIT/Pr.CIT/CCIT/Pr.CCIT and the comments of the reporting officer in such cases will be treated as final.
- This issues with the approval of Chairman, CBDT.

Yours faithfully,

Rajeev Kumar
(Rajeev Kumar) 17/03/16

JDIT (PMD & HRMS)

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