



JOINT COUNCIL OF ACTION
INCOME TAX EMPLOYEES FEDERATION &
INCOME TAX GAZETTED OFFICERS' ASSOCIATION
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No. N-1/2016-17

Dated: 23rd June, 2016

To

The Chairman,
Central Board of Direct Taxes,
North Block,
New Delhi- 110 001

Sir,

Sub: Holding of Examination at the end of training of newly promoted ITOs.

Ref: F.No ADG/Exam/QU/16-17 dated 13.06.2016

Kindly refer to the above.

It is with deep dismay that we noted the contents of the letter referred to above. In the said letter, directions have been conveyed to the Pr.DGIT,(Training), Nagpur, by the JDIT, (Exam), New Delhi to direct the Regional Training Institutes to organise examinations at the end of the training of newly promoted ITOs. It is further directed that failure to clear the said examination would lead to stopping of Increments till the same is cleared.

In effect, the recruitment rules to the cadre of Income tax Officers are thus being amended by a mere administrative letter. It is notable that the Department, in consultation with the JCA, is presently engaged in the exercise of drafting new Recruitment Rules for the said cadre and seeking the approval of the DoPT for the same. It is also notable that no proposal for imposing such an additional condition was either tabled or discussed by the CBDT in any meeting with the JCA. Nothing in this regard has been sent to the DoPT for approval. Consequently, we are firmly of the opinion that the issuing of such an instruction keeping the DoPT in the dark is procedurally invalid and also, ignoring the JCA, the representative of 97% of the total workforce of the Department, in introducing such an unwarranted change in the service condition of the ITOs is not in the interest of the Department. We therefore request you to withdraw the same immediately.

Apart from such procedural infirmities, the matter may also be seen to be lacking in logical foundation on merits. Promotion to the grade of ITO requires that the candidates pass through two sets of rigorous Departmental Examinations. By appearing in the two Departmental Examinations an ITI gathers enough knowledge regarding Income Tax and Allied Laws/Rules, Accountancy and Office Procedure as the qualifying marks in the said examinations are 50% and 60% respectively.

Placing another examination as a qualifying test at the end of the training process is thus a redundant, additional and unnecessary burden on officers already otherwise burdened. As evident, probable rationale behind the move is to replicate the practice followed during the induction training of DR officers at NADT. But the induction training ending examination is the confirmatory test for DR Officers, whereas newly promoted ITOs have taken up their confirmatory examination much earlier, while in the grade of TA or ITI. The said training of the newly promoted ITOs is an in-service training and the responsibility of not passing the examination at the end of it is to be attributed to the faculty members only. It appears that the instructions had been issued without consideration of the existing procedure and practice, and we therefore request you to withdraw the same immediately.

It is pertinent to mention here that by virtue of Section 288(2)(v) of Income Tax Act read with Rule 50(4) of Income Tax Rule, passing of the Departmental Examination for ITOs (DEO) places a person at par with a qualified Chartered Accountant or an Advocate, so far as practicing in the field of Direct Taxes is concerned. So withholding increment for any such person, who has already passed the DEO (every ITO has to pass it), for not clearing another examination is a clear attempt of *undermining the collective wisdom of the legislators*.

If the Department intends for fine tuning the knowledge of newly promoted ITOs for practical application, it can be done through well drafted training module and not by introduction of arbitrary examinations. However, if it is still felt that the requirement of passing an extra set of examinations is necessary for quality purposes, it may kindly be kept in mind that quality is a matter of concern at every cadre and at every stage of our hierarchy performing statutory functions. Therefore passing of such examinations may have to be made necessary condition at the end of training on the promotions in all cadres from ACIT to PCCIT also. Introduction of such condition only for the cadre of ITO is discriminatory, undemocratic and unjustified.

The said decision has already caused widespread resentment amongst the officers/officials of the Department. We, accordingly, like to request your honour kindly to withdraw decision in the interest of better cordial atmosphere in the Department. We hope that you will kindly consider the matter urgently and issue directions to withdraw the aforesaid directive immediately or otherwise, we will be compelled to ask our members not to attend training courses.

Thanking you,

Yours sincerely,



(Bhaskar Bhattacharya)



(Rupak Sarkar)

Joint Convenors

Copy for information to:

- 1) Member(P & V), CBDT**