

Comparison of the Provisions of the Transfer/Placement Guidelines 2010 and the proposed Transfer & Placement Policy

S. No.	Para	Old Provisions as per T&P Policy 2010	Provisions for Proposed T&P Policy (as suggested by the Committee)	Remarks (made by the Committee)	Suggestions/ Comments of the CHQ, ITGOA	
1.	1.	Introduction				
2.	1.1	The Central Board of Direct Taxes (the Board), Department of Revenue, Ministry of Finance, is the Cadre Controlling Authority for the Indian Revenue Service (IRS) officers. In order to bring greater efficiency, effectiveness and transparency, and also to provide better opportunities to officers for excellence and proper career planning, appropriate placement/ transfer guidelines are a vital ingredient. These placement guidelines have been formulated with the primary objective to align human resource management in the IRS with the overall organizational goals of the Income Tax Department (ITD), and more particularly better career management of the officer cadre as a whole.	The Central Board of Direct Taxes (the Board), Department of Revenue, Ministry of Finance, is the Cadre Controlling Authority for the Indian Revenue Service (IRS) officers. In order to bring greater efficiency, effectiveness and transparency, and also to provide better opportunities to officers for excellence and proper career planning, appropriate placement/ transfer guidelines are a vital ingredient. These placement guidelines have been formulated with the primary objective to align human resource management in the IRS with the overall organizational goals of the Income Tax Department (ITD), and more particularly better career management of the officer cadre as a whole.	As earlier	No suggestions/comments	
3.	1.2	All transfers and postings of Group-'A' officers shall be effected by the Placement Committee of the Board, or on its recommendation; or by a local Placement Committee, as the case may be, as far as practicable in accordance with the following guidelines.	All transfers and postings of Group-'A' officers shall be effected by the Placement Committee of the Board, or on its recommendation; or by a local Placement Committee, as the case may be, as far as practicable in accordance with the following guidelines.	As earlier	No suggestions/comments	

4.	1.3	These guidelines shall not be applicable to the transfer and posting of Chief Commissioners/ Directors General.	These guidelines shall not be applicable (except Para 2.1 and 3.1) , to the transfer and posting of Principal Chief Commissioners/Principal Directors General, Chief Commissioners/ Directors General of Income Tax.	Amended	No suggestions/comments
5.	1.4	These guidelines shall come into effect from the date of issue.	These guidelines shall come into effect from the date of issue.	As earlier	No suggestions/comments
6.	2.	The Placement Committee			
7.	2.1(i)	<p>The Placement Committee of the Board shall consist of the following :</p> <p>(a) Chairman of the Board ;</p> <p>(b) Member (Personnel and Vigilance) ; and</p> <p>(c) The senior-most Member of the Board.</p> <p>The Joint Secretary (Admn.) in the Board will act as its Secretary. The Zonal Members shall be consulted by the Placement Committee before finalizing the transfers/postings.</p>	<p>The Placement Committee of the Board shall consist of the following :</p> <p>(a) Chairman of the Board ;</p> <p>(b) Member (Personnel and Vigilance) ; and</p> <p>(c) The senior-most Member of the Board.</p> <p>The Principal DGIT (HRD) will act as Member Secretary. The Zonal Members shall be consulted by the Placement Committee before finalizing the transfers/postings. The Data Base Cell (DBC) will be providing assistance to the placement Committee.</p>	Amended	The JS (Admn.) should continue as Member Secretary as he/she acts as the Bridge between the Ministry (MoF)/ the Department (DoR) and the CBDT, which will help to get the sanction of the MoF or DoR.
8.	2.1(ii)	<p>The Placement Committee of the Board will :</p> <p>(a) Recommend proposals for posting of Chief Commissioners / Directors General and Commissioners/Directors for approval</p>	<p>The Placement Committee of the Board will :</p> <p>(a) Recommend proposals for posting of Principal Chief Commissioners/Principal Directors General /Chief Commissioners / Directors General and Principal Commissioners/Principal Directors/</p>	Amended	(c) The posting in board and attached directorates of the Board in the allotted Regions should be made amongst the willing officers/ the officers due for non-

	<p>of the Finance Minister, through the Revenue Secretary and Minister of State for Finance (Revenue) ; and</p> <p>(b) Be the final authority for transfer and allocation to the region of each Cadre Controlling Chief Commissioner of Income Tax of officers below the rank of Commissioner. <i>After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS(R) before giving effect to transfer proposals.</i> In case of deviations from these guidelines, approval of Finance Minister, through the Revenue Secretary and Minister of State for Finance (Revenue) shall be obtained.</p>	<p>Commissioners/ Directors/ Additional Director Generals for approval of the Finance Minister, through the Revenue Secretary and Minister of State for Finance (Revenue);</p> <p>(b) Be the final authority for transfer and allocation to the region of each Cadre Controlling Chief Commissioner of Income Tax of officers below the rank of Commissioner. <i>After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS(R) before giving effect to transfer proposals.</i> In case of deviations from these guidelines, approval of Finance Minister, through the Revenue Secretary and Minister of State for Finance (Revenue) shall be obtained.</p> <p>(c) Be the final authority for posting of Commissioners/Additional Director General/Additional/Joint/ Deputy/ Assistant Commissioners in the Board/ attached Directorates of the Board in the allotted Regions.</p>	<p>assessment at Delhi, in consultation with the Pr. CCIT, Delhi.</p>	
9		<p>There will be a Placement Committee in each region for posting of officers of the rank of Commissioners/Directors/Additional Director Generals assigned to the stations within that region (at posts other than in</p>	<p>New Provision</p>	<p>No suggestions/comments</p>

			Board/ Attached Directorates of the Board). The committee will comprise of the Member(P&V), Zonal Member and the Principal Chief Commissioner of Income Tax of that region.		
10	2.2(i)	In each region under a Cadre Controlling Chief Commissioner of Income Tax, there shall be a Local Placement Committee consisting of : (a) Cadre Controlling Chief Commissioner of Income Tax ; (b) DGIT (Investigation) ; and (c) The senior most Chief Commissioner whose jurisdiction falls within the region of the Cadre Controlling CCIT in respect of CCIT Regions at stations listed in 4.3(i)(a) ; and all the other Chief Commissioners in case of other Regions.	In each region under a Principal Chief Commissioner of Income Tax, there shall be a Local Placement Committee(LPC) consisting of: (a) Principal Chief Commissioner of Income Tax; (b) DGIT (Investigation); and (c) The senior most Chief Commissioner whose jurisdiction falls within the region of the Cadre Controlling CCIT in respect of CCIT Regions at stations listed in 4.3(i)(a) ; and all the other Chief Commissioners in case of other Regions. (d) The CIT (CO, ADMIN. & TPS) shall be the Secretary of the LPC	Amended	No suggestions/comments
11.	2.2(ii)	The Local Placement Committee will consider the intra-region transfers of officers below the rank of Commissioner. All postings by the Local Placement Committee will be in accordance with the provisions of these guidelines.	The Local Placement Committee shall decide the station and posting of the officers of the level of Addl/JointCIT. The LPC shall decide the station of all officers of the rank of DCIT/ACIT and place them at the disposal of the	Amended	The Local Placement Committee shall decide the station and posting of all officers of the level of Addl/JointCIT and DCIT/ACIT.

			CCITs/DGITs. The CCITs/DGITs will assign specific postings to officers of the level of DCIT/ACIT posted within their Region at the assigned station.		
12.	2.3	The minutes of each meeting of the Placement Committee shall be drawn up and approved by all Members within 24 hours of the meeting (not by circulation).	The minutes of each meeting of the Placement Committee shall be drawn up and approved by all Members within 24 hours of the meeting	Amended	No suggestions/comments
13.	3.	Posting Guidelines for officers at different levels :			
14.	3.1	For officers of the rank of Chief Commissioners / Directors General and Commissioner / Directors the Placement Committee of the Board will recommend the Region and Station for approval.	For officers of the rank of Pr Chief Commissioners / Pr Directors General , Chief Commissioners/Directors General, Pr Commissioner/Pr Director and Commissioner / Directors the Placement Committee of the Board will recommend the Region and Station for approval.	Amended	No suggestions/comments
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16.	3.2	For officers below the rank of Commissioner, the Placement Committee of the Board will place the officers at the disposal of the cadre controlling Chief Commissioner for further posting.	For officers below the rank of Commissioner, the Placement Committee of the Board will place the officers at the disposal of the cadre controlling Chief Commissioner for further posting.		No suggestions/comments
17.	3.3	On promotion, Group-'A' officers will normally be transferred out of the Region, except where they have come to that Region less than two years earlier. However, they may be retained for the balance period of tenure at the	On promotion, Group-'A' officers will normally be transferred out of the Region, except where they have come to that Region less than two years earlier. However, they may be retained for the balance period of tenure at the place of their posting, subject	Clarified	On promotion, Group-'A' officers will be transferred out of the Region if sufficient vacancies are not available in the region and except where

		place of their posting, subject to the availability of vacancies.	to the availability of vacancies. Exempt postings as enumerated in Para 4.6 would not be taken into consideration for computing the period of less than two years. Grant of Senior Time Scale (STS) and Non Functional Selection Grade (NFSG) shall not be considered as promotion for the purpose of this clause.		they have come to that Region less than two years earlier. However, they may be retained for the balance period of tenure at the place of their posting, subject to the availability of vacancies. Exempt postings as enumerated in Para 4.6 would not be taken into consideration for computing the period of less than two years. Grant of Senior Time Scale (STS) and Non Functional Selection Grade (NFSG) shall not be considered as promotion for the purpose of this clause.
18.	3.4	Group-'B' Officers on promotion to the grade of ACIT shall be transferred out of the Region except in those cases where the officer has less than three years of service left at the time of promotion.	Group-'B' Officers on promotion to the grade of ACIT shall be transferred out of the Region except in those cases where the officer has less than three years of service left at the time of promotion.	As earlier	Clause 3.4 is to be amended as "Group-'B' officers on promotion to the grade of ACIT shall be transferred out of the region only when there are no vacancies in that region and except in those cases where the officer has less than five

					years of service left at the time of promotion.”
19.	3.5	Officers who have 3 years or less service left shall be posted to the station/Region of their choice to the extent possible.	Officers who have 3 years or less service left shall be posted to the station/Region of their choice to the extent possible.	As earlier	Clause 3.5 is to be amended as “Officers who have 5 years or less service left shall be posted to the station/region of their choice to the extent possible.”
20.	3.6	As far as possible, the senior-most Commissioner(s) at any station may be posted as Administrative Commissioner(s).		This clause no longer reqd	No suggestions/comments
21			<p>(a) Care shall be taken that each officer during the career gets sufficient exposure to different areas of work in the Department.</p> <p>(b) On promotion to CIT/JCIT, the officer should be, as far as possible, posted to ITAT/Attached Directorates /Settlement Commission /Authority for Advance Rulings of the Board, subject to clause 4.11.</p>	New provision	Clause (b) to be deleted.
22		Postings of Officer Trainees:			
			(a) The recommendation of the Pr DGIT(Training) shall be taken into consideration before posting of officers Trainees to different regions.	New provision	Clause (b) to be also applied for newly promoted ACsIT as well, as under:

			(b) It shall be ensured that Officer Trainees posted from NADT after completion of Induction Training have 2/3 years of assessment experience at the start of their careers. Such officers should be selected for posting to CBDT / attached Directorates / Headquarters/International taxation only after completing at least 3 years in field formations.		(b) It shall be ensured that Officer Trainees posted from NADT after completion of Induction Training have 2/3 years of assessment experience at the start of their careers. Similarly newly promoted ACsIT are also posted initially in the assessment charge. Such officers should be selected for posting to CBDT / attached Directorates / Headquarters/ International taxation only after completing at least 3 years in field formations.
23.	4.	Regions and Tenures			
24.	4.1	For the purpose of these Transfer Guidelines, the jurisdiction of each Cadre Controlling Chief Commissioner of Income Tax shall be treated as a separate Region.	For the purpose of these Transfer Guidelines, the jurisdiction of each Principal Chief Commissioner of Income Tax shall be treated as a separate Region.	Amended	No suggestions/comments
25.	4.2	The total stay of an officer during the course of his entire career, in all grades (in Group 'A' Service), including and up to the grade of Commissioner of Income Tax, in a particular Region shall not exceed eighteen years in field postings,	The total stay of an officer during the course of his entire career, in all grades as officer, including, and up to the grade of Principal Commissioner of Income Tax, in a particular Region (excluding Delhi and Mumbai for which the combined tenure	Amended	The clause has to be for stay in Group-A cadre only. It is to be redrafted as under: The total stay of an officer

		and twenty-four years in all including periods spent on exempt posts/deputation.	at these two Regions shall be considered together for the limited purpose of this clause) shall not exceed eighteen years in field postings, and twenty-four years in all including periods spent on exempt posts/deputation. For the purpose of this clause postings in Mumbai will include stay at Thane, Panvel and Kalyan and posting at Delhi will include NOIDA, Ghaziabad, Gurgaon, Faridabad.		during the course of his entire career, in all grades of group 'A' Service , including, and up to the grade of Principal Commissioner of Income Tax, in a particular Region (excluding Delhi and Mumbai for which the combined tenure at these two Regions shall be considered together for the limited purpose of this clause) shall not exceed eighteen years in field postings, and twenty-four years in all including periods spent on exempt posts/deputation. For the purpose of this clause postings in Mumbai will include stay at Thane, Panvel and Kalyan and posting at Delhi will include NOIDA, Ghaziabad, Gurgaon, Faridabad.
26.	4.3(i)	All Group 'A' officers (subject to 4.4) below, shall be liable for transfer at the commencement of the Financial Year, if they have as on 31 st December of the preceding year completed in field	All Group 'A' officers (subject to 4.4) below, shall be liable for transfer at the commencement of the Financial Year, if they have as on 31 st December of the preceding year completed in field posting-	As Earlier	No suggestions/comments

		<p>posting-</p> <p>(a) 8 years of continuous stay in field postings in the following eight metropolitan stations : New Delhi, Mumbai, Ahmedabad, Bangalore, Hyderabad, Pune, Chennai, Kolkata.</p> <p>(b) 5 years of continuous stay in field postings in respect of the following stations : Amritsar, Baroda, Bhopal, Bhubaneswar, Chandigarh, Coimbatore, Indore, Jaipur, Kanpur, Kochi, Lucknow, Ludhiana, Nagpur, Patna, Surat, Visakhapatnam.</p> <p>(c) 3 years of continuous stay in field postings in respect of other stations.</p>	<p>(a) 8 years of continuous stay in field postings in the following eight metropolitan stations : New Delhi, Mumbai, Ahmedabad, Bangalore, Hyderabad, Pune, Chennai, Kolkata.</p> <p>(b) 5 years of continuous stay in field postings in respect of the following stations : Amritsar, Baroda, Bhopal, Bhubaneswar, Chandigarh, Coimbatore, Indore, Jaipur, Kanpur, Kochi, Lucknow, Ludhiana, Nagpur, Patna, Surat, Visakhapatnam.</p> <p>(c) 3 years of continuous stay in field postings in respect of other stations.</p>		
27.	4.3(ii)	The officers may, however, be transferred out before the completion of their tenures on their own request or on administrative grounds/in public interest.	The officers may, however, be transferred out before the completion of their tenures on their own request or on administrative grounds/in public interest.	As Earlier	No suggestions/comments
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29.	4.4(i)	Explanation : For the purpose of	Explanation: For the purpose of counting	Clarified	No suggestions/comments

		<p>counting continuous stay at a station :</p> <p>(a) Any period of less than two years spent outside that station shall be ignored.</p> <p>(b) If an officer proceeds on Deputation for five years after spending four years in field posts at a station listed in 4.3(i)(a) above, on return from deputation he may be posted at that station only for the balance period of tenure i.e. four years more subject to Para 4.5 below.</p>	<p>continuous stay at a station / Region :</p> <p>(a) Any period of less than two years spent outside that station shall be ignored.</p> <p>(b) If an officer proceeds on Deputation for five years after spending four years in field posts at a station listed in 4.3(i)(a) above, on return from deputation he may be posted at that station only for the balance period of tenure i.e. four years more subject to Para 4.5 below.</p> <p>It is clarified that once an officer has been posted out of the station, completes the requisite cooling off period and returns, the continuous stay tenure will commence afresh.</p>		<p>Clause (a) to be replaced as under:</p> <p>(a) Any period of less than two years spent outside that station shall be ignored, only if the officer has been posted back to the same station before two years on his request. The two years should be counted on AGT to AGT basis or 24 months, which is lower.</p>
30.	4.4(ii)	In the case of Delhi and Mumbai, continuous stay as stated in 4.3(i)(a) above shall be 14 years including exempt posts but excluding Deputations and postings in the Board.	In the case of Delhi and Mumbai, continuous stay as stated in 4.3(i)(a) above shall be 14 years including exempt posts, Deputations and postings in the Board.	Amended	No suggestions/comments
31.	4.5	In case the number of officers opting for posting to a particular Region/ station exceeds the number of vacancies available in that Region/station, the posting will be decided in the following manner : (i) Officers who have never worked in that particular Region/station will be given first preference for posting there ;	In case the number of officers opting for posting to a particular Region/ station exceeds the number of vacancies available in that Region/station, the posting will be decided in the following manner : (i) Officers who have never worked in that particular Region/station will be given first preference for posting there ; and (ii) Officers who have worked for lesser	As earlier	No suggestions/comments

		and (ii) Officers who have worked for lesser duration in that Region/station will be considered thereafter.	duration in that Region/station will be considered thereafter.		
32.	4.6	All postings in the Board and the attached Directorates of the Board (including earlier Directorates like Directorate of Special Investigation, Inspection Division etc.), as well as posts in the Department of Revenue, deputations/postings to Central Economic Intelligence Bureau (CEIB), Financial Intelligence Unit (FIU), NADT (including RTI), Enforcement Directorate, Authority of Advance Ruling (AAR), Competent Authorities (C.A.s), Appellate Tribunal for Forfeited Property (ATFP), Income Tax Appellate Tribunal, Central Processing Centre (CPC) and Settlement Commission shall be treated as exempt and shall not count towards calculation of stay at a particular station / Region, subject to Para 4.2 above, but may be so counted at the option of the officer.	All postings in the Board and the attached Directorates of the Board, NADT (including RTI), Authority of Advance Ruling (AAR), Income Tax Appellate Tribunal, Central Processing Centre (CPC) and Settlement Commission shall be treated as exempt and shall not count towards calculation of stay at a particular station / Region, subject to Para 4.2 above, but may be so counted at the option of the officer.	Amended	International Taxation and Transfer Pricing should be included in the exempt postings being the work of specialised nature.
33.	4.7(i)	Deputation of officers under Central Staffing Scheme and other deputations shall be regulated as per the guidelines issued by the Department of Personnel and Training from time to time.	Deputation of officers under Central Staffing Scheme and other deputations shall be regulated as per the guidelines issued by the Department of Personnel and Training from time to time.	As earlier	No suggestions/comments
34.	4.7(ii)	The period of deputation outside the	The period of deputation outside the	As earlier	No suggestions/comments

		Department shall be excluded for counting towards stay in the 'station' and 'Region' tenures of the officer, <i>subject to Para 4.2 above</i> . However, the same shall be counted, if the officer so desires.	Department shall be excluded for counting towards stay in the 'station' and 'Region' tenures of the officer, <i>subject to Para 4.2 above</i> . However, the same shall be counted, if the officer so desires.		
35.	4.7(iii)	On return from deputation every officer shall report to the Board, and shall immediately be posted as OSD in the office of the local Chief Commissioner of Income Tax under whose jurisdiction s/he was serving while on deputation till her/his regular posting. This interim period shall not count as stay at that station.	On return from deputation every officer shall report to the Board, and shall immediately be posted as OSD in the office of the Principal Chief Commissioner of Income Tax under whose jurisdiction she/he was serving while on deputation till her/his regular posting. This interim period shall not count as stay at that station.	Amended	No suggestions/comments
36.	4.8	The minimum cooling off period for being posted again to the same station/ Region will be 24 months reckoned from the date of joining at the new station.	The minimum cooling off period for being posted again to the same station/ Region will be 24 months reckoned from the date of joining at the new station.	As earlier	Clause 4.8 to be amended as “The cooling off period for being posted again to the same station/region will be 2 years reckoned from AGT to AGT. Any officer transferred out of the station/region in any AGT shall be eligible to be posted again to the same station/region in the second AGT after the AGT in which he/she was transferred out. For example, an officer

					transferred out from any station/region in AGT 2016 shall be eligible to be posted again to the same station/region in the AGT 2018. Similarly, any officers transferred on promotion shall be eligible to be posted again to the same station/region in the second AGT after their transfer on promotion. Further, the periods spent in exempt postings will be counted as period of stay at that station/region.”
37.	4.9	Periods spent on training and study leave at the same station or in the same Region (including similar assignment abroad) will not be counted as period of stay at that station or Region.	4.9 (a) Periods spent on training at the same station or in the same Region will be counted as period of stay at that station or Region. 4.9 (b) Periods spent on study leave at the same station or in the same Region will not be counted as period of stay at that station or Region.	Amended	No suggestions/comments
38.	4.10	Exceptions on compassionate/administrative grounds may be made by the Placement Committee.	Exceptions on compassionate/administrative grounds may be made by the Placement Committee.	As earlier	No suggestions/comments

39.	4.11	<p>Officers who complete 3 years of tenure at National Academy of Direct Taxes, Nagpur, Regional Training Institutes, Vigilance Directorate and CBDT, will get preference, as far as possible, in posting to a station/Region of their choice. Officers who have served in the North Eastern Region and J&K would get preference in posting to one of the stations/Regions of their choice.</p>	<p>(a) Officers who complete continuous stay of 3 years at CBDT/NADT will get preference, as far as possible, in posting to a station/Region of their choice.</p> <p>(b) Officers who complete continuous stay of 2 years in the attached Directorates of the Board (excluding NADT) will get preference, as far as possible, in posting to a station/Region of their choice.</p> <p>(c) Posting tenure of Officers serving in the North Eastern Region, A&N Islands and Lakshdeep Islands will be governed in accordance with the OM No. 20014/3/83-E.IV, dtd. 14-12-1983 and subsequent amendments, if any, issued by Department of Expenditure, GOI, which requires a fixed tenure of 3 years/2 years if the officer has less than 10years/more than 10 years of residuary service respectively. On completion of the required tenure such officer would get preference in posting to one of the station/Region of his/her choice. This policy will also apply in case of posting to J&K.</p> <p>(d) Having completed his tenure in any of the posts falling within this clause, a</p>	Amended	Clause (c) and (d) to be deleted.
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			cooling off period of at least 2 years would be necessary before the officer can be posted to any post mentioned in this clause except where the officer gives his willingness for such posting.		
40.	4.12	The tenure at any post shall ordinarily be two to three years.	<p>(a) The tenure at any post shall ordinarily be two to three years.</p> <p>(b) Postings in International Taxation and Transfer Pricing will be subject to following:</p> <p>(i) Preference shall be given to the Addl/Joint CIT with minimum three years service in the grade and DCIT/ACIT with minimum three years of field experience.</p> <p>(ii) Normal tenure in International Taxation and Transfer Pricing shall be three years. However, the officer would be eligible for posting in FT&TR division or Income Tax Overseas Units before completion of his/her tenure of three years.</p> <p>(c) The posts in Investigation and Central charges are classified as Sensitive posts. The tenure at such posts shall ordinarily be for 2 years. After completing one tenure in a Sensitive post, the officer shall necessarily be posted to a non Sensitive post.</p>	Amended	No suggestions/comments

41.	4.13	Direct posting within the Department from Delhi to Mumbai and vice-versa shall not be permitted. Movement between these two regions shall be permitted only after the concerned officer has had a break of two years in some other region. It is clarified that this restriction shall not apply in case of an officer going on deputation from Delhi and Mumbai ; or being posted to the Board or the Directorate of Systems from Mumbai.	Direct posting within the Department from Delhi to Mumbai and vice-versa shall not be permitted. Movement between these two regions shall be permitted only after the concerned officer has had a break of two years in some other region. It is clarified that this restriction shall not apply in case of an officer going on deputation from Delhi and Mumbai ; or being posted to the Board from Mumbai.	Amended	No suggestions/comments
42.	4.14	Similarly, direct posting from Delhi to Gurgaon, Noida, Faridabad or Ghaziabad : or from Mumbai to Thane shall not be permitted. Such movement shall be permitted only after the officer has spent at least two years at some other station.	Similarly, direct posting from Delhi to Gurgaon, Noida, Faridabad and Ghaziabad; or from Mumbai to Thane, Kalyan and Panvel shall not be permitted. Such movement shall be permitted only after the officer has spent at least two years at stations other than those mentioned above.	Amended	No suggestions/comments
43.	4.15	In case of shortage of officers in a particular Region, the Board may relax the stay / tenure limits prescribed in respect of transfer in a particular year.	In case of shortage of officers in a particular Region/ station , the Board may relax the stay / tenure limits prescribed in respect of transfer in a particular year.	Amended	To be amended as under: “In case of shortage of officers in a particular Region/station, the Board may relax the stay/tenure limits prescribed in respect of transfer in a particular year”.

44.	5.	Postings in the attached Directorates of the Board			
45.		DG (HRD) will assess and determine job requirements, job profiles and skills needed for various posts in the attached Directorates of CBDT and provide the Board list of suitable officers having the requisite skill-sets so as to enable the Placement Committee to select suitable officers for these posts.	Principal DG (HRD) will assess and determine job requirements, job profiles and skills needed for various posts in the attached Directorates of CBDT and provide the Board list of suitable officers having the requisite skill-sets so as to enable the Placement Committee to select suitable officers for these posts.	Amended	Willingness of the officer and due for posting in non-field should be the criteria while preparing the list by the Pr. DG (HRD).
46.	6.	Postings on compassionate grounds and petitions against transfers			
47.	6.1	Cases of postings on medical/compassionate/educational grounds will be sympathetically considered by the Placement Committee.	<p>(a) Cases of postings on medical/compassionate/ educational grounds will be sympathetically considered by the Placement Committee.</p> <p>(b) Special consideration shall be given for officers having Special / Differently-abled Child and covered under the DoPT OM dated 05.01.2016 and subsequent modifications, if any.</p> <p>(c) Officers whose children are in 10th or 12th class shall not be ordinarily transferred out of the station in which they are posted. Such officers who are</p>	Amended	<p>Clause (a) to be amended as under:</p> <p>Clause 6.1 is to be read as "<i>Cases of postings on medical/compassionate/educational grounds will be considered sympathetically and in accordance with the extant instructions of the Government of India by the Placement Committee.</i>"</p> <p>Clause (c) to be inserted as under:</p>

			otherwise due for transfer out of the station should be posted to an exempt/non-field post (subject to availability) at the same station. The officer shall be transferred out after the completion of class 10th or 12th by the child. However, the officer can be retained for maximum two years in entire career on this ground.		(c) Officers whose children are in 10th or 12th class shall not be ordinarily transferred out of the station in which they are posted. The officer shall be transferred out after the completion of class 10th or 12th by the child. However, the officer can be retained for maximum four years in entire career on this ground.
48.	6.2	Husband and wife may be posted at the same station subject to availability of posts, in accordance with the extant instructions of the Government of India.	Husband and wife may be posted at the same station subject to availability of posts, in accordance with the extant instructions of the Government of India.	As earlier	No suggestions/comments
49.	6.3	Grievance petitions from Officers against transfer orders should be sent to the Placement Committee within seven days of the communication of the transfer orders on the official website. The Placement Committee shall, as far as feasible, dispose the concerned petition within 15 days of receipt of the said petition.	Grievance petitions from officers against transfer orders should be sent to the Placement Committee within seven days of the communication of the transfer orders on the official website. The Placement Committee shall, as far as feasible, dispose the concerned petition within 15 days of receipt of the said petition.	As earlier	No suggestions/comments
50.	7.	Transfer on administrative grounds/public interest			
51.	7.1	Notwithstanding anything contained in these Guidelines the Placement Committee may, if it considers	Notwithstanding anything contained in these Guidelines the Placement Committee may, if it considers necessary to do so in public	As earlier	No suggestions/comments

		necessary to do so in public interest and in furtherance of organizational objectives, transfer, retain or post any officer to any station/Region or a specific post.	interest and in furtherance of organizational objectives, transfer, retain or post any officer to any station/Region or a specific post.		
52.	7.2	In between two Annual General Transfer exercises, on administrative exigencies, the Placement Committee may shift any officer from one place/post to another.	In between two Annual General Transfer exercises, on administrative exigencies, the Placement Committee may shift any officer from one place/post to another.	As earlier	No suggestions/comments
53.	7.3	Notwithstanding anything contained in these Guidelines, the Placement Committee may transfer any officer in respect of whom the concerned Commissioner/Chief Commissioner or Director/Director General under whom the officer is working, and the concerned Zonal Member, have made recommendations in writing that the continuance of a particular officer at a particular post/station/region is not in the public interest.	Notwithstanding anything contained in these Guidelines, the Placement Committee may transfer any officer in respect of whom the concerned Commissioner/ Principal Commissioner / Chief Commissioner / Principal Chief Commissioner or Additional Director General / Director General / Principal Director General under whom the officer is working, and the concerned Zonal Member, have made recommendations in writing that the continuance of a particular officer at a particular post/station/region is not in the public interest.	Amended	No suggestions/comments
54.	8.	Study Leave/any other leave			
55.		An officer under orders of transfer may be granted Study Leave from the new place of posting. Period under such leave will not count towards cooling off from stay at a station or in a Region. Officers who proceed on leave without completing the prescribed tenure at a	(a) An officer under orders of transfer shall be granted any kind of leave of more than two weeks (except medical leave) from the new place of posting. Period under such leave will not count towards cooling off from stay at a station or in a Region. Officers who proceed on leave without	Amended	Clause to be amended, as under: “An officer under orders of transfer shall be granted any kind of leave of more than two weeks (except

		station/Region will be posted to the station from which they had gone on leave, on joining after availing leave. Officers who have completed their tenure at a particular station/Region before proceeding on Study Leave will report to the office of the Cadre Controlling Chief Commissioner from where they had proceeded on Study Leave, under intimation to the Board, for further posting as per the guidelines applicable in their case.	completing the prescribed tenure at a station/Region will be posted to the station from which they had gone on leave, on joining after availing leave. Officers who have completed their tenure at a particular station/Region before proceeding on Study Leave will report to the office of the Principal Chief Commissioner from where they had proceeded on Study Leave, under intimation to the Board, for further posting as per the guidelines applicable in their case.		medical leave) from the new place of posting. The medical leave of any period may also be granted from the old as well as new place of posting. Officers who proceed on leave without completing the prescribed tenure at a station/Region will be posted to the station from which they had gone on leave, on joining after availing leave. Officers who have completed their tenure at a particular station/Region before proceeding on Study Leave will report to the office of the Principal Chief Commissioner from where they had proceeded on Study Leave, under intimation to the Board, for further posting as per the guidelines applicable in their case.”
56.	9.	Transfer of office bearers of Associations/Federations			
57.		Subject to the availability of vacancies, Principal Office Bearer (President or Secretary) of the recognized Associations / Federations may be	In accordance with guidelines of DoPT and subject to the availability of vacancies, Principal Office Bearer (President or Secretary) of the recognized Associations /	Amended	Clause 9 to be amended as “Subject to the availability of vacancies, Principal Office

		allowed to continue at the national headquarters till the next annual general transfers.	Federations may be allowed to continue at the national headquarters till the next annual general transfers		Clause 9 to be amended as “Subject to the availability of vacancies, Principal Office Bearer (President, General Secretary and Treasurer) of the recognized Associations/ Federations at National and Regional level may be allowed to continue at the same station/region till completion of their tenure. ”
			The Placement Committee of the Board/Region shall take into account various Guidelines/OMS/Circulars issued by GOI from time to time while issuing transfer orders.	New Provision	No suggestions/comments

Transfer Posting Guidelines for Group B and C officers/Officials

			GROUP B AND C	Suggestions/comments
1	1		In each region under a Principal Chief Commissioner of Income Tax, there shall be a Local Placement Committee(LPC) consisting of the following for transfer and posting of Group B and C officers/officials:	No Local Placement Committee (LPC) is required for posting of Gr. B & C officers/officials. For these cadres, the policy at regional level shall be framed by the concerned Pr.CCIT in consultation

			<p>(a) Principal Chief Commissioner of Income Tax ;</p> <p>(b) DGIT (Investigation) ; and</p> <p>(c) The senior most Chief Commissioner whose jurisdiction falls within the region of the Cadre Controlling CCIT in respect of CCIT Regions at stations listed in 4.3(i)(a) ; and all the other Chief Commissioners in case of other Regions.</p> <p>(d) The CIT (CO, ADMIN. & TPS) shall be the Secretary of the LPC</p>	<p>with recognized Service Associations at regional level looking to the local conditions and the prevailing policy and the T&P order, mentioning the station as well as the specific posting, will be passed by the Pr. CCIT.</p> <p>Remaining clauses proposed in this draft regarding Group-B and C are not in mandate of this committee and so, to be deleted.</p>
2			<p>(a) The LPC shall decide the station and field or assessment/non-field or non assessment of all Group B and C officers/officials and place them at the disposal of the CCITs/DGITs.</p> <p>(b) The CCIT/DGIT shall place Group B and C officers/officials at the disposal of the PrCIT/PrDIT for assigning specific postings.</p> <p>(c) For the purpose of transfer and postings of Group B and C officers/officials, the following will be considered as Field/assessment Postings:</p>	

			<p>i) Investigation ii) Central iii) All assessment charges except Salary Charges iv) Exemption v) TDS</p> <p>(d) All posts other than mentioned in (c) above will be considered as Non Field/Non assessment Posts. Head quarter postings in the field/assessment charges will also be considered as Non Field/Non assessment Posts.</p> <p>(e) The tenure at any post shall ordinarily be two to three years.</p> <p>(f) The posts in Investigation and Central charges are classified as Sensitive posts. The tenure at such posts shall ordinarily be for 2 years. After completing one tenure in a Sensitive post, the officer shall necessarily be posted to a non Sensitive post.</p> <p>(g) The Principal CCIT may consult the JCM before finalising the guidelines for placement of Group 'B'/Group Ç' within this region and in overall conformity of this policy.</p>	
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			<p>(h) In accordance with guidelines of DoPT and subject to the availability of vacancies, Principal Office Bearer (President or Secretary) of the recognized Associations / Federations may be allowed to continue at the national headquarters till the next annual general transfers</p> <p>(i) The Placement Committee of the Board/Region shall take into account various Guidelines/OMS/Circulars issued by GOI from time to time while issuing transfer orders.</p>	
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B. Bhattacharya

(Bhaskar Bhattacharya)
Secretary General
ITGOA