

Transfer/Placement Policy for ITOs
Pr. CCIT, West Bengal & Sikkim Region
Financial Year 2016 – 17

1. Objectives:

A few changes are being suggested to the 'ITO Transfer Policy' formulated following Restructuring of Income Tax Department in West Bengal in F.Y 2014-15. The objective of the policy is to enable the ITOs to garner experience on different aspects of Income Tax Act as they progress in their career. However, certain exemptions have been suggested for exigencies like medical, children education and 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, Technical, Audit, Judicial, ITAT, Systems, Int. Taxation, Investigation, I & C I, TRO, MSTU 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 including Exemption charge.

For assessment charges namely Salary and TDS, the tenure should be of 2 years. However, tenure in a particular CIT charge should not ordinarily exceed 3 years at a stretch.

3.3 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.

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

Officers who have 6 months or less service left from the month of AGT, if due for transfer, should be accommodated within same DDO charge to avoid difficulty in preparation of pension papers.

3.5 Normally newly promoted ITOs should be posted in assessment charges in Muffosil and charges in Kolkata namely Salary and TDS or Non-assessment charges namely Investigation and System after considering the vacancies available.

If number of newly promoted officers exceeds the vacancies in the above mentioned assessment/non-assessment charges, newly promoted officers may be posted in other non-corporate assessment charges at Kolkata in order of their seniority in ITO cadre.

While posting newly promoted officers to moffusil charges, persons above 55 years of age should not be posted in Moffusil charges.

3.6 Officers who have served 4 years at a stretch in assessment charges shall be posted to a non-assessment charge.

3.7 Vacancies in Non-assessment charges namely TRO/Audit/Technical/Hqrs should be filled up by eligible officers according to ascending order of seniority as per the sequence of posts mentioned above.

3.8 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 specific assessment charges namely Salary/TDS charges. The officers must be placed in the respective corporate charges serially in order of their seniority vis-à-vis vacancies available in the corporate charge.

3.9 Officers who have to move out from Corporate charges before completing their term, in compliance with the norm in para 3.6, shall again become eligible for posting at Corporate charges after a cooling off period of two years.

Officers who voluntarily opted out of Corporate charges before completing their term, or opted not to be posted there, may again be considered for posting at Corporate charges after a cooling off period of two years.

3.10 Officers shall become eligible for non-corporate business charge after a two years stint in non-assessment charges. Officers completing tenure at specific assessment charges

namely Salary/TDS may also be considered for non-corporate business charges, depending on the availability of vacancies.

Officers who have to move out from non-corporate assessment charges before completing their term, in compliance with the norm in para 3.6, shall again become eligible for posting at assessment charges after a cooling off period of two year.

3.11 Officers who are due for assessment posting and have not served in Salary charges before; shall be considered for posting at Salary charges as per descending order of seniority.

However, if such Officer is due for Corporate posting, it shall supersede the above condition.

3.12 If any officer desires to continue in a non-assessment charge even after completing 2 years tenure, due to medical/children education ground, his representation may be favourably considered to the extent possible.

3.13 While placing eligible Officers to different buildings at Kolkata, representation on serious medical grounds shall be given preference. Besides that, representation for building preferences shall be considered strictly according to senior in service cum senior in age.

4. Guidelines for posting at Moffusil stations :

4.1 Ordinarily, willing officers should be posted to a Moffusil station from Kolkata 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 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-junior in age should be considered. Tenure of such posting shall not exceed 2 years period. However, the officer who has already attained 55 years of age, shall not normally be considered for such transfer without his/her consent.

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, considering the vacancy available in a station.

5. Posting on compassionate grounds:

Postings on compassionate grounds should be considered as per the norms laid down in Instructions/OMs issued by DOPT, CBDT or other competent authorities time to time, to the extent possible.

6. Other Exceptions:

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

7. 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.

8. General:

Any modifications / alterations in these guidelines should be undertaken only after consultation with ITGOA, WB Unit.