



(Preventive Vigilance)

आयकर महानिदेशालय (सतर्कता)
Directorate General of Income Tax (Vigilance)
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F. No. DGIT(V)/Preventive Vigilance/2023-24/5308 Dated: 15.12.2023

To,

All the Pr.CCITs/ Pr. CCIT (Central)/CCITs (CCA)/Pr. DGITs/DGITs

Sir/Madam,

Sub: Sensitization of Rule 15(3) of CCS conduct Rules, 1964 among cadre as a 'Preventive Vigilance' measure –reg.

After reviewing the ongoing vigilance proceedings against officers/ officials of the department, this Directorate is of the considered view that there is an apparent lack of awareness among cadre regarding compliance of specific rule 15(3) of CCS (Conduct) Rules, 1964.

2. Rule 15(3) of the CCS (Conduct) Rules, 1964:

For ready reference, relevant extract of the Rule 15(3) of the CCS (Conduct) Rules, 1964 is being reproduced as under:

“15(3). Every Government servant shall report to the Government, if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.”

3. Prevalent Interpretation of above rule:

It is observed that most of the officers/ officials are generally not aware of the above specific service rule. Those who know about this rule, interpret that one is not to report under Rule 15 (3) under CCS (Conduct) Rules, 1964 if family members are engaged in business with their own funds. The same is not in accordance with the spirit of the rule.

4. Correct Interpretation of above rule:

Every government servant is duty-bound to report to the government if any member of his/ her family is engaged in a trade or business or owns or manages an insurance agency or commission agency.

The definition of “members of family” as defined in Rule 2 (c) of CCS (Conduct) Rules, 1964 is as under:

"Members of family" in relation to a Government servant includes: -

(i) the wife or husband as the case may be, of the Government servant, whether residing with the Government servant or not but does not include a wife or husband, as the case may be, separated from the Government servant by a decree or order of a competent Court;

(ii) son or daughter or step-son or step-daughter of the Government servant and wholly dependent on him, but does not include a child or step-child who is no longer in any way dependent on the Government servant or of whose custody the Government servant has been deprived by or under any law;

(iii) any other person related, whether by blood or marriage to the Government servant or to the Government servant's wife or husband, and wholly dependent on the Government servant.

Hence, while furnishing intimation under Rule 15(3) of CCS (Conduct) Rule, 1964, the above definition of "members of family" shall apply.

5. This issues with the prior approval of the Competent Authority.

(Nidhi Singh)
ADG (Vig.) (Hq.-5),
O/o the DGIT(Vigilance), New Delhi

Copy to: Web Manager, irsonline.gov.in with request to publish the above clarification on website.


ADG (Vig.) (Hq.-5),
O/o the DGIT(Vigilance), New Delhi