



Income Tax Gazetted Officers' Association

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Date: 10-03-2026

To
The Chairman,
Central Board of Direct Taxes,
Kartavya Bhawan,
New Delhi.

Respected Sir,

Sub: Annual General Transfer 2026- request for adherence to the extant Guidelines and conventions- regarding

By this time, the newly promoted ACsIT/JCsIT/CsIT and officers whose name feature in mandatory/review lists for AGT, 2026 have already exercised their transfer option. Besides, there are a number of officers, many belonging to our association, who have submitted their request for transfer back to their home state having completed the 2 years cooling period. We believe that your good office has started preparing for the Annual General Transfer (AGT), 2026 orders. We would like to remind your good self that our experience of the AGT, 2025 has not been very pleasant. We therefore feel that certain issues that merit due consideration needs to be kept in mind by your good office before finalizing the AGT, 2026 orders so as avoid unnecessary disgruntlement amongst the ACIT/DCIT, JCIT/Addl.CIT & CIT cadres.

First, the IRS Transfer & Posting Guidelines, 2010, which continue to remain the extant official Guidelines, have lost much its relevance in the wake of the profound transformation in the Department's functioning in the recent years. Second, the rollout of the Faceless Assessment and Appeal Scheme has ushered in a jurisdiction-neutral situation at field level. Together, these structural changes have diluted the requirement of 'transfer on promotion'. The IRS Transfer & Posting Guidelines, 2010 largely pivot on the principle of compulsory transfer, either on promotion or upon completion of a prescribed tenure in a particular region or station. At the time of their formulation, this approach was intended to ensure adequate exposure for officers and to prevent the development of possible vested interests, through periodic transfer of the officers. However, in the present faceless regime, this underlying premise has largely outlived its relevance. In a jurisdiction-neutral environment there is a possibility that an officer transferred from station A to station B may continue to deal with matters pertaining to station A, thereby defeating the very rationale of such transfers.

This apart, the policy entails a significant human cost, as many PR officers, owing to delayed promotions, are compelled to undergo such relocations in their fifties (even in late fifties), with several family problems and health issues and are in any case likely to be posted in faceless charges. Under these circumstances, the policy of compulsory transfer warrants a serious reconsideration. Earlier, a time-bound return to the home region could ordinarily be expected following the two-year AGT-to-AGT cooling-off. However, AGT, 2025 did not follow this convention and officers transferred out in AGT 2022 are yet to return back. Officers having two years or less left for superannuation, (AGT 2010

Guidelines mentions three years) were earlier retained on promotion. Unfortunately, in the last AGT this threshold was unilaterally not followed in the grade of JCIT. Such policy uncertainty, bordering on institutional insensitivity, is inevitably taking its toll, reflected in a steady stream of voluntary retirement orders appearing on the Department's website each month. The impact of this exodus, whether through VRS or deputation, is already felt, with the Department having missed the budget target in the last financial year for the first time in many years. It is therefore imperative to introspect and rationalize the transfer policy to be adopted in AGT, 2026, so as to restore confidence, stability and professional motivation among officers. In this backdrop, we place below a few basic and easily implementable principles, which, if followed, can have far-reaching impact on the morale and efficiency of officers:

- i) Stop compulsory transfer on promotion, instead adopt choice-based system (for willing officers), subject to available vacancies in the home region. This will, at least, spare the officers promoted from deficient regions from compulsory transfer. With this, the transfers out of deficient regions may be avoided so as also to minimise the number of transfer orders.
- ii) Officers having three years of service left as on 01.04.2026, may be not be transferred on promotion in the grades of ACIT, JCIT and CITas per the IRS transfer policy.
- iii) Officers who have completed the two-year cooling-off period (AGT to AGT) as on 01.04.2026 may be returned to their home regions, if they exercise their option.
- iv) Medical grounds, not only for self but also of spouse, children and dependent parents may be considered compassionately, in recognition of the realities of contemporary family structures.
- v) All the officers who are care giver of differently abled child may be exempted from transfers in light of DOPT OM's dated 06.06.2014 & 17.11.2014.
- vi) All the officers belonging to PwBD category may be exempted from transfers and allowed to continue in the same station light of the DOPT OM dated 02.02.2024.
- vii) Education grounds may be considered not only for officers whose child/children will appear in the Board examinations (Class X or XII) in 2027, but also for those whose child/children will appear in Class XII Board Exam in 2028, as the Classes XI–XII phase is academically crucial and requires parental support the most.
- viii) The IRS Transfer & Posting Guidelines may be reviewed and updated at the earliest to align with present-day administrative realities, after due consultation with the service associations.

It is earnestly requested that, above suggestions may kindly be considered and adopted in their proper spirit so as to restore the confidence of the officers and boost their flagging morale. It is further requested that a meeting with the ITGOA representatives may kindly be fixed at the earliest to discuss the above-mentioned issues.

This is for your kind consideration and necessary action.

Thanking you,
Yours sincerely,



(J P Singh)
Secretary General

Copy for information and necessary action to:

1. Hon'ble Member (Admn), CBDT
2. Hon'ble Member (Income Tax), CBDT and 'The Member of Placement Committee'