



INCOME TAX GAZETTED OFFICERS ASSOCIATION

SECRETARY GENERAL'S REPORT

**Placed before the 42nd B.G.M. held at Chennai
between 21st to 23rd Jan.2014**

2012-2014



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I. Prologue

This report is commended to members of I.T.G.O.A amidst a sense of pride and fulfillment. This is the only recognized Service Association representing Officers of I.T. Dept., which has been tirelessly and fearlessly defending at all forums, against onslaughts by vested interests, on its member's justified rights and legitimate aspirations. Further, I.T.G.O.A has also risen to the cause of all promotee officers in the Central Govt. Service and is an active member of the Confederation of Central Govt. Gazetted Officers Organisations (C.C.G.G.O.O)

Mission objective of I.T.G.O.A was, is and will ever remain, as under :

- ❖ To uphold the dignity of service
- ❖ To foster a spirit of co-operation and “esprit de corps” among our members
- ❖ To promote and safeguard the common interest of our members
- ❖ To move for redressal of legitimate grievances of our members concerning pay, promotion, career, status, service conditions, retirement benefits etc.
- ❖ To work in coordination with similar service associations, if necessary
- ❖ To forward interest of our members without bias of caste, creed and religion

I.T.G.O.A is an Unitary Body comprising of following 18 units :

- | | | | |
|--|---|--|------------------------|
| 1. Andhra Pradesh | 2. Bihar & Jharkhand | 3. Delhi | 4. Gujarat |
| 5. Karnataka & Goa | 6. Kerala | 7. M.P & Chattisgarh | 8. Mumbai |
| 9. Nagpur | 10. NWR (Punjab/Haryana/Himachal Pradesh/Jammu & Kashmir) | | |
| 11. NER (Assam/Meghalaya/Arunachal Pradesh/Nagaland/Mizoram/Manipur/Tripura) | | | |
| 12. Orissa | 13. Pune | 14. Rajasthan | 15. T.N. & Pondicherry |
| 16. U.P.(East)-Lucknow | | 17. U.P. (West) - Kanpur & Uttaranchal | |
| | | 18. West Bengal | |

With 41 Biennial General Body Meetings and more than 155 M.C. Meetings, ITGOA has fully internalized democratic principles in the 8 decades of its existence i.e. since its inception in the year 1933.

I.T.G.O.A's general disposition is aptly revealed in the following famous quotes

“ People make their own lives ;

But not necessarily under circumstances of their own choosing.”

Karl Marx, German Philosopher, Economist & Father of Socialism

“ Every difficulty slurred over will be a ghost ;

To disturb your repose at a later date.”

Rabindranath Tagore, Nobel Laureate & Poet from Bengal

II. Introduction

At the outset, we pay our homage & respects to the pioneers of our Association, who are not with us today, but have contributed in causing a formidable front in the form of ITGOA to espouse the just cause of promotee officers working in the I.T. Dept. We dip our flag, in their memory & bow our heads, in reverence to all such pioneers of ITGOA. Then we pray for the peace of all the souls, that departed in the last 2 year period, either in normal course or in disasters both natural and man-made.

We will be failing in our duty, if we do not make a special mention of **Comrade B. Shanthi Kumar** (former President of ITGOA for 3 term i.e. Year 2006 to 2012) **Comrade Baswa Nand** (former Asst. Secretary of ITGOA & GS of Delhi Unit) **and Comrade S.N. Bhadra** (former Vice President of ITGOA and GS of MP & Chattisgarh Unit) who have superannuated during the last two year period. Their contribution to the cause of ITGOA are immense and will be remembered for all times to come. Our red salute to them & we firmly resolve to do our best to achieve the goals that has been visualized for ITGOA and its members.

This report is in two parts, Part-I (Chapter - I to Chapter - XIII) records path traversed till date articulating ITGOA's activities, during calendar years 2012 & 2013 i.e. from conclusion of 41st B.G.M & up to the start of 42nd B.G.M in pursuit of our goals and Part-II (Chapter - XIV) suggests the way ahead by elaborating road-map for the coming two year period. The report is presented in issue-wise chapters, but the supplementary and complementary nature of the issues and actions in its pursuit must be remembered.

Following musings have been and will guide us in all our endeavours :

*“ You can't corss the sea ;
merely by standing and staring at the water.”*

Rabindranath Tagore, Nobel Laureate & Poet from Bengal

*“ Nothing will ever be attempted ;
If all possible objections must first be overcome.”,*

Samuel Johnson, Famous English Author of 18th Century

PART - I



Path Traversed Till Now

III. Action taken on the Resolutions passed in 41st BGM

In all, 18 RESOLUTIONS have been passed in 41st BGM held at Mumbai on 18th to 20th January, 2012.

The Secretariat has strived its level best within the time & resource constraints, and results thereof are mentioned here under :

Promotions / Seniority

1. Promotion Order / Process of Promotion should be as under :

ITO to ACIT for R.Y. 2010-11 & 2011-12 - before 31st January, 2012

(including chain vacancy due to Ad-hoc promotion to the grade of JCIT)

ACIT to DCIT as on 1-1-2011 & 1-1-2012 - before 31st March, 2012

DCIT to JCIT for 2003 batch - before 30th April, 2012

Process of DPC for R.Y.2012-13 - before 30th April, 2012

2. Model Calendar issued by DOPT for promotions must be strictly followed, especially for the ITO to ACIT promotions, as any delay will adversely affect the relative seniority of promotees, thereby stunting their career prospects.

3. CBDT must finalise the IRS Civil List as on 1-1-2011, after considering all representations including that of ITGOA, in a time-bound manner.

4. CBDT must finalise the All India Seniority List of ITOs, especially that of post-2001 Officers on priority and in any case before 31st March, 2012 and thereafter the seniority list be published as on 01st January, every year, in lines with the Civil List.

5. DOPT clarification vide its OM dated 3-3-2008 [No. 20011/1/2006-Estt,(D)] be withdrawn with immediate effect and clarification issued that only unfilled direct recruitment vacancies be carried forward and added to the subsequent vacancy year in which the direct recruit joins the post, as per DOPT OM dated 7-2-1986 & 3-7-1986 be restored with immediate effect. In the case of appointment by promotion, the person promoted shall be treated as available against the recruitment year for which they are being considered and not the year of promotion.

ACTION (Also refer relevant Chapters)

- a. Consequent to relentless pressure exerted by ITGOA, the Promotion to the grade of ACIT relevant to R.Y. 2010-11 & 2011-12 was granted in the month of March 2012 (Order No. 60 of 2012) where 202 officers were promoted. This promotion was after deftly maneuvering through the litigation on the implementation of DoPT dated 10-08-2010 on 'Own Merit' issue, which OM was quashed by the Hon'ble High Court of Punjab & Haryana. SLP is pending on this issue in the Hon'ble Supreme Court.
- b. After constant follow-up with CBDT, DPC for promotion of ITO to ACIT relevant to RY 2012-13 was scheduled on 18-12-2012. But, the DPC was deferred due to objections raised by some ITOs from Gujarat region in the form of a letter to UPSC w.r.t implementation of Hon'ble Supreme Court's judgment in the case of NR Parmar. Due to sustained efforts of ITGOA the DPC was finally held in April 2013 and Order No. 83 of 2013 was issued on 13-5-2013 vide which 141 ITOs were promoted, despite multiple OAs filed in CAT (Ahd.) & CAT (Mum.) seeking a stay on the DPC & Promotion.
- c. Promotion of ACIT to DCIT for 2006 & 2007 batches was finally granted vide Order No. 126 of 2012 dated 20-6-2012 (73 Officers) and Order No. 193 of 2012 dated 17-10-2012 (271 Officers). But, these promotions were made with prospective effect instead of w.e.f 1-1-2011 & 1-1-2012, respectively as was being done in earlier batches. On being questioned, it was informed DoPT had directed against grant of ante-dated promotion. But, on the insistence of ITGOA, a proposal has been sent to DoPT, for granting DCIT Promotion to these two batches from the date when they were eligible i.e. 1-1-2011 & 1-1-2012. Besides, the DCIT promotion for 2008 batch officers numbering 232 was granted for the first time in the recent history, right on eligible date i.e. 1-1-2013 vide Notification No. 1/2013. Here again there was an objection from the Administration that the effective date will be 1-4-2013 instead of 1-1-2013. Such an interpretation was successfully thwarted due to timely action by ITGOA.

- d. Despite the litigation on the seniority of IRS Officers at the level of ACIT/DCIT (Vikas Keraba Suryawanshi & Others Vs. UOI & Ors), Ad-hoc Promotion to the grade of Jt. CIT, was successfully got for 2003 & 2004 batches vide Order No.163 of 2012 dt. 14-8-2012 (108 Officers with 54 PRs) and Order No.186 of 2013 dated 1-10-2013 (164 Officers with 72 PRs). These promotions were with one year relaxation and ITGOA's persistent efforts has been appreciated by all. There are around 15 Officers from 2004 batch who have been left-out from the promotions due to deficient APARs. ITGOA took-up this matter immediately with CBDT and consequently Promotion Orders of the said left-out officers have been issued on 3-2-2014 vide Order No. 18 of 2014.
- e. ITGOA's vigilant measures have resulted in publishing of IRS Civil List as on 1-1-2013 wherein the relative seniority of PR & DR is generally as per the accepted principles of seniority rules i.e. Rule 9(iii) of IRS Rules 1988 with the bunching of left-over officers at the bottom of that particular year, thereby maintaining year-wise sanctity in the seniority position.
- f. With regard to DoPT OM dated 3-3-2008 i.e. granting seniority for both PR & DR from the actual date of joining, as remedial measure ITGOA filed RTI applications with DoPT and followed it with perseverance by highlighting the delay in holding DPC for ACIT. As a result, DoPT issued an O.M. dated 3-4-2012 [OM No. 20011/1/2006-Estt. (D)], which provides that :

"3. It is hereby clarified that the year of availability for the purpose of relative seniority of direct recruits/promotees would be same as prescribed in the model calendar for DPCs..."

Besides, now the Hon'ble Supreme Court vide its Order dated 27-11-2012 in the case of UOI & Ors Vs. NR Parmar [CA No. 7514 & 7515 of 2005] have quashed the DoPT OM dated 3-3-2008, by holding that it is inconsistent with DoPT OM dated 7-2-1986 & 3-7-1986.

Thus, it can be concluded that **ITGOA has been successful in its pursuit of above 5 Resolutions**, despite a delay of few months in the said promotions.

Pay & Allowances

6. Wide gap between the pay scales of JCIT and Addl. CIT should be removed, by placing JCITs in PB-4, on account of their functional similarity.
7. Grade pay of ITO be fixed at Rs.5400. After 4 years, they should be placed in PB-3 as has been done in the case of Gr.B Officers in Railways, CSS, etc.
8. For granting MACP to ITOs, the up-gradation of GP from 4800 to 5400, should not be considered as Promotion.
9. AO-Gr.III/PS also be granted GP @ Rs.4800/- & Rs.5400/- after 4 year.
10. Special Pay be granted to ITOs in Audit, Investigation, Central & ITAT.

ACTION (Also refer relevant Chapters)

- a. Resolutions 7 & 9 above has been included in Charter of Demand of JCA. But these grades i.e. AO-III, PS, JCIT (Dy. Secretary) & Addl CIT (Director) are common in different Central Govt. Ministries & Departments including I.T. Dept., these issues needs to be taken under a wider forum like C.C.G.G.O.O (Confederation of Central Govt. Gazetted Officers' Organisations), to be more effective. As 7th Central Pay Commission has been set-up, these issues will be taken-up there.

Further, ITGOA has filed an OA in CAT (PB) for implementing decision in the case of Shyam Lal where CAT had ordered setting-up of High powered committee to discuss & decide the issue of Grade Pay of AO-III & PS.

- b. As regards MACP to ITOs appearing at sr. no. 8 above, ITGOA have taken-up this issue with the CBDT, but still there is not much clarity for want of suitable guidelines. But there is a welcome development in this regard, with a favourable CAT judgment and this will be pursued with CBDT/HRD for a suitable guidelines to the field formation.
- c. Instruction granting special pay for Audit has been issued. As regards, Investigation & ITAT, CBDT has expressed inability citing objections from Dept. of Expenditure. Accordingly, in the ongoing Cadre Restructuring, no ITO posts have been provided for these places.

Thus, it can be concluded that **ITGOA has been successful to some extent in its pursuit of above 5 Resolutions**. Actions needed for achieving some issues will have to be devoted in coming years and have therefore been included with some modifications, in the chapter 'Way Ahead'.

1% incremental incentive

11. Laptops issued earlier have become old and hence scheme for replacement of such old Laptops be brought on priority. As regards the old laptops, the same can be offered to the officers or staff at its depreciated value.
12. Laptops and data-cards should be extended to A.O & P.S./Sr P.S. and here action of CCIT (CCA) Gujarat to issue Laptops out of OE, be extended to other regions also.
13. Operational vehicles be allotted @ one for JCIT, One for DCIT/ACIT and one for Two ITOs, including Audit/HQ/Tech. and ITAT postings. In single ITO station charges, one operational vehicle must be provided.
14. Car Loans of Rs.5 Lakhs be provided to ITOs & above.

ACTION (Also refer relevant Chapters)

These issues have been included in our Charter of Demand and have been discussed in quarterly review meetings with Chairman-CBDT and also in Personnel Grievance Redressal Mechanism (PGRM) Meetings. Besides, detailed note with justification for issue of Laptops & data-cards to AO & PS have also been submitted to the Board. But, CBDT has stated that the matter is pending for resolution due to stiff objection from Dept. of Expenditure. In the wake of Cadre Restructuring, there is a Sub-committee for Infrastructure which will be recommending various infrastructural aspects consequent to increase in number of posts across various grades in the Department and ITGOA's representative in the said sub-committee have raised these issues and it is expected that these will be resolved while implementing CRC-2013.

For the present, **it will have to be conceded that we have not been successful to the extent desired by our members**, on the issues covered by above 4 Resolutions and hence the same are included in the 'Way Ahead'

TECHNICAL

15. CBDT must withdraw provisions in the Citizen's Charter relating to penalties on the Assessing Officers for failure to adhere to prescribed time-schedules mentioned therein, as these time-schedules are neither statutory nor has the department provided the necessary infrastructural and manpower requirements.

16. ITGOA-CHQ and its Secretary General be & is hereby authorized to file any OA or Writ or SLP or intervening application, in any CAT, High Courts or Hon'ble Supreme Court, for defending the case of Promotees in the litigation on relative seniority between PRs & DRs.

ACTION (Also refer relevant Chapters)

As regards the former, the manpower & infrastructural constraints have been highlighted to the Board with a demand to withdraw such artificial and lofty time-schedules. But, Board's response to this is that these are ultimate goals and are aimed at improving the Department's image in the eyes of public at large and hence these cannot be abandoned. There will be continuous efforts towards removing the constraints highlighted by ITGOA.

As regards the latter, an Intervening Application have been filed in the Hon'ble Supreme Court in the SLP No. 21339 of 2012 filed by Vikas Keraba Suryawanshi & Ors, against the judgment of Hon'ble Delhi High Court.

ORGANISATIONAL

17. In order to ensure wider participation in General Body Meetings, at least by all the principal office bearers of the Unit (especially the smaller ones like NER/Orissa/Kerala, Number of Nominees/Votes be increased to 4 (from the present 2) for first 100 membership and additional 1 (one) Nominee/Vote for every additional 100 members or part thereof.

Alternatively, every Unit with 300 Members will be allowed a minimum of 5 Nominees/delegates for all General Body Meetings.

18. In order to ensure wider participation of all Units in the Secretariat, which will have to take important decision in the period intervening two MC Meetings, the number of Office Bearers of ITGOA-CHQ be increased as under :

<u>Office Bearer</u>	<u>No. of Posts</u>	<u>Nominated Posts</u>
President	- 1 (One) Post	
Vice President	- 3 (Three) Posts – 1 from Unit hosting BGM	
Secretary General	- 1 (One) Post	
Additional Secretary	- 2 (Two) Posts	
Joint Secretary	- 2 (Two) Posts	
Assistant Secretary	- 4 (Four) Posts – 1 from Delhi & 2 from Units not represented in the Secretariat	
Treasurer	- 1 (One) Post – 1 from SG's Unit	
Zonal Secretaries	- <u>5 (Five) Posts</u> – from different Zone on rotation	
Total	- <u>19 (Nineteen) Posts [out of total 18 Units]</u>	

Alternatively, the present system of 15 Office Bearer i.e. President (1), VP(2), SG(1), Addl. Sec.(1), Jt. Sec.(2), Asst. Sec.(2), Treasurer (1) & Zonal Sec (5) can continue with 8 Committee Members to be Co-opted from those Units who are not represented in the Secretariat.

ACTION

The above Resolutions will have to be decided only by General Body of ITGOA, through suitable amendment to its Constitution. This suggestion is retained in the road-map for future. The committee constituted for suggesting amendments to the Constitution of ITGOA and to propose a Code or Rules for smooth conduct of day to day business in the Units of ITGOA will have to look in to this suggestion also.

IV. Organisational Review

The period under reference continued to be tumultuous, on account of litigation relating to implementation of Hon'ble Supreme Court in the case of NR Parmar which has impeded the Promotion to ACIT and continues to threaten future ACIT promotions also. Besides, the litigation on relative seniority of Promotees vis-à-vis Direct Recruits affecting Promotion to grade of JCIT, is still on, despite a favourable judgment dated 6-7-2012 of Hon'ble Delhi High Court in WP(C) 8018 of 2010 along with WP(C) 8017 & 7990 of 2010 because the initiators of the said litigation have filed SLP [No. 21339 of 2012] in Hon'ble Apex Court. Till now ITGOA has been successful in defending the matter of relative seniority of Promotees vis-à-vis the Direct Recruit that paved the way for Ad-hoc promotion to the grade of JCIT to around 390 Promotee Officers of 2000 to 2004 batch, regularization of 2000 & 2001 batch and promotion to the grade of Addl. CIT to 2000 batch. But the litigation for implementation of NR Parmar judgment is a real challenge, as both the applicants & those who are adversely affected are our members and it has scope to affect all future promotions to the grade of ACIT.

The period has posed a serious challenge to ITGOA, in the form of Cadre Restructuring wherein the posts in the grade of ACIT has been divided to be filled-up in 5 years. ITGOA has raised the issue before all political authorities including Hon'ble Prime Minister, Finance Minister, around 8 Cabinet Ministers, 6 Minister of State including MOS (Fin) & around 50 Members of Parliament.

Financial position (as per Final A/cs for 2011-12, 2012-13 & part of 2013-14 i.e. upto 31/12/2011) is sound, except for the litigation fund. Here, it is reiterated that the issue of relative seniority of PR vis-à-vis DR is very important for the entire career of Promotees. Similarly, the litigation w.r.t pay-scale of AO & PS and that relating to Notional effect from 1-1-1996 of the revised salary of ITOs are also equally important. Hence, all the Units must liberally contribute to the litigation fund, as these cases will have a direct impact on our member's career.

V. All India Seniority List of ITOs

Right from Cadre Restructuring of 2001, the All India Seniority List of ITOs have run in to rough weather. Before that CBDT had published All India Seniority Lists of ITOs in 1995 and 1999 and there was hardly any dispute in the same, leave alone OAs being filed in CAT.

But since 2001, there are many claims and counter claims w.r.t All India Seniority of ITOs and matching number of OAs filed in various CAT Benches and which has directly impeded the promotion to the grade of ACIT, right from 2008 i.e. Promotion relating to RY 2007-08 & 2008-09 was stayed by CAT (Cuttack) Bench. Promotion relating to RY 2009-10 was stayed by CAT (Allahabad) Bench. Promotion relating to RY 2010-11 & 2011-12 was stayed by CAT (Mumbai) Bench. Promotion relating to RY 2012-13 was stayed by CAT (Ahd) & CAT (Mum) Bench. Promotion relating to RY 2013-14 is restrained by CAT (Ahd) Bench.

Recently, CBDT have uploaded in the www.irsofficersonline.org the All India Seniority List of ITOs as on 31-12-2011. It is gathered that many Petitions have been received on this seniority list, some of which are factual and most of them are for implementation of Hon'ble Supreme Court in the case of NR Parmar, which is discussed in detail, in another chapter.

In the meanwhile, Litigation initiated by Sh. J.B. Singh in CAT (Lucknow) Bench (claiming that All India Seniority of ITOs be determined on the basis of All India Ranking granted by Staff Selection Commission to the Direct Recruit Inspectors), Litigation initiated Sh. Rajeev Mohan (on the inter-se seniority of inspectors in a region with specific reference to inter-charge transferees, now pending in Hon'ble Supreme Court on account of SLP filed by Sh. Rajeev Mohan) and Litigation on Own Merit (on account of SLP filed by ITSEWA against judgment of Hon'ble Punjab & Haryana High Court quashing the DoPT OM dated 10-8-2010) are all pending. The nuances of these litigations have been detailed in the report presented to the 41st BGM and are not repeated here. It is suffice to state that these litigations along with Hon'ble S.C.'s Order in the case of NR Parmar will have effect on the All India Seniority List of ITOs and in turn on ACIT promotions.

While our member's alertness with regard to their legitimate rights and preparedness to knock at the door of CAT/Court, is appreciable as vibrancy, but there is an **ominous development**, against which there is an urgent need for all of us to be vigilant and such tendency is to presume that he/she alone is right, to the exclusion of others, including our brother/sister officers from other regions.

An example of this tendency, some **ITOs of a particular region (say X) were aggrieved with regard to their position in the All India Seniority List of ITO** and accordingly approached the CCIT(CCA) of that region, who revised the ITOs Seniority List of that region and informed CBDT about the said change. Later on, ITOs from the said region filed OA in their jurisdictional CAT-Bench, which directed CBDT to dispose off their representation. Thereafter, CBDT acceded to the contentions of such ITOs and revised the All India Seniority List of ITOs. The said aggrieved ITOs from that region felt that ultimately justice has been done to them. But, ITOs from many regions took offence to the change in the All India Seniority List of ITOs and with great amount of persuasion, ITGOA explained to such aggrieved ITOs from other regions, that **CBDT has only corrected a wrong, which was committed earlier.**

Similarly, there were some grievances of some ITOs from another region (say Y) with regard to their position in the All India Seniority List of ITOs and who had also applied to their CCIT (CCA) and filed OA in their jurisdictional CAT. Recently the concerned CCIT (CCA) revised the regional seniority list of ITO of that region by holding Review DPC and informed the CBDT accordingly, which in turn revised the All India Seniority List of ITOs. Here again ITOs from many regions including region 'X', are having grievance against such revision, to such an extent that some have even threatened to approach CAT. In this regard, it is important to note that :

- We are not aware about the grievances existing in all regions with its details.
- We form our view on the extant position on the All India Seniority List of ITOs, which is nothing but a collation of 18 regional Seniority Lists. Any correction in any regions seniority is bound to be reflected in the All India List.

ITGOA would appeal to all its members, to **first obtain authentic information** either from CBDT or concerned CCIT(CCA) or ITGOA and analyse it thoroughly before forming any opinion. **Litigation must be last resort** and even if resorted to, prayer for general stay on promotions must be avoided, as it is self defeating.

VI. Hon'ble S.C.'s judgment in the case of NR Parmar

Hon'ble Supreme Court delivered Judgment on 27-11-2012 in UOI & Ors. Vs. NR Parmar & Ors [CA No.7514 & 7515 of 2005], on the issue of relative Seniority of Promotee (PR) and Direct Recruit (DR) Inspectors.

This judgment has already taken its toll and caused untold hardship to our members, by hindering the promotion process to the grade of ACIT. The DPC for the RY 2012-13 scheduled to be held on 18-12-2012 was deferred due to a representation from one of our member who was one of the petitioners in CA No. 7516 of 2005 (disposed off with the Order in the case of NR Parmar) wrote a letter dated 29-11-2012 (**just 2 days after the judgment**) to Chairman-UPSC stating that the DPC would be illegal and tantamount to contempt of court, if held without implementing the said Order.

On 5-12-2012, UPSC directed CBDT to examine the representation & the Order of Hon'ble S.C., in consultation with DOPT / Ministry of Law, if necessary, and offer its comments on the matter, specifically whether the ruling of Apex Court bears cascading effect on the ensuing DPC fixed for on 18-12-2012.

On 12-12-2012, CBDT referred the matter to DOPT seeking its advise, whether to conduct the said DPC on 18-12-2012, subject to revision (if any) consequent upon the said order of Apex Court or to instruct all CCsIT(CCA) to revise the seniority of Inspectors with its cascading effect on All India Seniority List of ITOs and till such time keep the DPC for ACIT in abeyance.

The extant situation necessitated a dispassionate analysis of the said judgment of Hon'ble Supreme Court, in all its facets. ITGOA did not rush in to such analysis, with the sole aim of studying it thoroughly. In the meanwhile, in some quarter there was allegation about existence of bias on the part of ITGOA (CHQ) against a particular region. But, ITGOA's consistent stand was against stopping of promotion process per-se, as that will be against the interest of our members, both in the short run (due to retirement without getting promotion) and in the long run (due to loss of seniority in ACIT affecting career & also monetary loss).

Analysis of judgment in NR Parmar's case & its effect

Facts of the case essential for a proper analysis of the judgment, are as under :

- a. CCIT (CCA) Gujarat issued a Seniority List dated 25-03-2003 of Inspectors of Gujarat region, which was not in the lines of the Seniority Lists of Inspectors published in 1996 and 2000. This latest Seniority List was challenged in CAT (Ahd) Bench [OA Nos.92 & 123/2003 ; RC Yadav & NR Parmar Vs. UOI]
- b. CAT (Ahd) Bench held by a common order dated 12-01-2004, that seniority of direct recruits would be determined from the date of their actual appointment and quashed the Seniority List dated 25-3-2003 of Inspectors of Gujarat region, with a direction that department should not disturb seniority already assigned to I.T. Inspectors in the seniority lists of 1996 and 2000.
- c. Against the above CAT's Order, a Special Civil Appeal (SCA No. 3574/2004) was filed by CBDT in the Hon'ble Gujarat High Court, which was dismissed vide HC's Order dated 17-8-2004.
- d. CBDT filed Civil Appeal (CA No. 7514 & 7515) against the above HC's Order and some DR Inspectors also filed Civil Appeal. Besides, some similar cases which were pending in Delhi High Court got transferred to the Apex Court. All these appeals are now disposed off by the Hon'ble Supreme Court vide its order dated 27-11-2012, wherein it is held that for determining seniority of Direct Recruit Inspectors, their Recruitment Year will have to be considered. The relevant ruling is as under :

"....The direct recruits herein will therefore have to be interspaced with promotees of the same recruitment year." (Para 33)

"...The claim of the promotees, that the direct recruit Income Tax Inspectors, in the instant case should be assigned seniority with reference to the date of their actual appointment in the Income Tax Department is declined." (Para 34)

- e. In Paras 9 and 11 of the Apex Court's Order, it is mentioned that the controversy pertains to DR Inspectors vacancies for the year 1993-94, who joined in the year 1995.

Impact of the said Judgment

Following aspects will have to be borne in mind, for comprehending the impact :

- a. I.T. Inspector & ITO is not an All India Cadre i.e. Separate Seniority List of Inspectors is maintained for each region. Inspectors are promoted as ITO based on such region-wise seniority. Every region has separate Seniority List of ITOs.
- b. The position of stagnation (waiting period) for promotion to the grade of Inspector and ITO is not uniform in the 18 regions across the country. This is dependent on sanctioned strength & availability of eligible officials in the feeder cadre in the region.
- c. This region-wise Seniority List of ITOs is collated in to an All India Seniority List of ITOs by CBDT, for facilitating promotion to the grade of ACIT which is an All India Cadre. The basis for collating such All India Seniority List of ITOs is the date of Promotion as ITO which has stood the test of time. This date of promotion as ITO is rarely same for different regions. Only the ITO promotion consequent to Cadre Restructuring-2001 was deemed to have been w.e.f 18-6-2001 for all the 18 regions in the country, based on a direction from CBDT & this resulted in a knotty predicament for determining All India Seniority of ITOs who all have been promoted on the same day. Hence, no seniority list of ITO was published from 1999 to 2010. After, marathon discussions in several MC Meetings & BGMs, ITGOA finally solved the deadlock, by suggesting that since ITOs across the country have been promoted on the same day, then their inter-se seniority at All India Level, will be determined on the basis of their relative seniority in the feeder cadre i.e. Inspector and for maintaining the established region-wise seniority of ITOs, the Inspectors seniority was assigned to all the ITOs, based on a deemed date of joining as Inspector (DDoJ) which was nothing but date of joining of junior-most Inspector of that year, in that region.

- d. Thus, DDoJ as Inspector for determining All India Seniority of ITO, was a unique prescription for a unique problem i.e. date of ITO promotion being the same for all 18 regions in the country and this cannot be used for post 18-6-2001 ITOs, because there was in existence, the time tested and established principle of 'date of promotion as ITO' for determining All India Seniority of ITO.
- e. While compiling the All India Seniority List of ITOs upto 2001-02 (i.e. upto 18-6-2001), on the basis of DDoJ as Inspector which was the feeder cadre for the post of ITO, it came to light that different regions are adopting different basis for determining seniority of DR Inspectors like, 'Vacancy Year' or 'Year of Exam' or 'Year in which dossier was received' or 'Year of joining'. Generally, the year coincided in the first two criteria. At times, these years falls in two different F.Y.s and thus resulting in about 2 years difference between vacancy year & joining year.
- f. UP(W) and Delhi (for some years due to Court directions), are the only regions which have adopted the vacancy year for determining the seniority of DR Inspectors and almost all other regions have adopted year of receipt of dossier or year of joining, which is mostly same year or successive years.
- g. From the Court Orders it is apparent that Gujarat which was adopting this 'Year of joining' in the seniority lists of Inspectors of 1996 & 2000, changed over to vacancy year or year of receipt of dossier, in the Seniority List of 25-3-2003. This was challenged by PR Inspectors viz. N.R. Parmar and the said seniority list was quashed by CAT (Ahd.) & confirmed by Hon'ble Gujarat H.C., with a direction to follow the same principle based on which earlier Seniority List of Inspector was prepared in Gujarat region. CCIT(CCA) Gujarat had no option, but implement the said order, as it was a decision of its jurisdictional High Court.
- h. Other regions (except UP-W and Delhi) were more or less following the 'Year of receipt of dossier' which was mostly same as 'Year of joining', for determining the seniority of Inspector.

Import of the SC-Judgment

- a. Hon'ble Supreme Court has held that DR Inspectors will have to be interspaced with PR Inspectors of same vacancy year and has held DOPT clarificatory OM dated 3-3-2008 as non-est. Further, the Apex Court has upheld the DoPT OM dated 7-2-1986 & 3-7-1986, which lays down the methodology of determining inter-se seniority of Direct Recruits (DR), inter-se seniority of Promotees (PR) and relative seniority of DR & PR.
- b. The said DoPT OM dated 7-2-1986 is effective from 1-3-1986 and hence all promotions effected after that date will have to be reviewed based on correct seniority as per the above said DoPT OMs.
- c. All India Seniority of ITOs will have to be redrawn with the revised region-wise seniority of ITOs of all regions, which in turn will have to be after the review of all promotions from 1-3-1986 onwards to till date. This is because Hon'ble Apex Court has not restricted the operation of its order from any particular date or for any particular region.
- d. The fact that many Inspectors from 1986 onwards would have either retired or got elevated as ITO or ACIT/DCIT and even JCIT, revision of their seniority in the grade of Inspector will be very onerous, if not impossible. Besides, date of passing of departmental exam for ITO-Group B & difference in stagnation in various regions, will prove to be a big hurdle in revising the seniority through Review DPC for implementing NR Parmar judgment.
- e. Another important aspect that needs to be borne in mind is that atleast for the ITOs of 18-6-2001, their inter-se seniority will be based on their seniority as Inspector and further, in normal course a DR Inspector of a later exam cannot become senior to another DR Inspector of an earlier exam.
- f. The real gain from the said judgment of Hon'ble Supreme Court will be only if seniority in the grade of ACIT is also revised, through the agency/device of Review DPC for ITO to ACIT involving UPSC. How difficult or easy, this task is anybody's guess, especially after seeing the difficulties in holding a regular DPC. Another hurdle is lack of uniform guidelines from Board, which means that different regions will implement the said judgment differently, giving scope for further litigation.

- g. Any delay in entering into IRS i.e. Promotion to the grade of ACIT, will only reduce the chance of reaching the level of Addl. CIT (equivalent to Director in Govt.) which is in PB-4, with marked pay hike. As the minimum qualification for this level is completion of 13 years in Group 'A' service / grade which is after promotion to the grade of ACIT. Hence all action to stall a DPC for the grade of ACIT is self-defeating, in that respect.

ITGOA's Stand & its result

- After a proper analysis of the judgment of Hon'ble Supreme Court and once the deck was cleared for DPC for ACIT relating to RY 2012-13, ITGOA demanded uniform guidelines for implementation of this judgment, which was, way back in April 2013. But, there were many who suggested that exemption may be sought from DoPT, at least up to 2006, by citing difficulties in implementing the judgment and also contending that in service law, a settled position cannot be unsettled.
- Due to persistent follow-up by ITGOA, CBDT and HRD finally conceded that there was no escape from implementing the decision of Hon'ble Supreme Court in the case of NR Parmar. In that direction HRD called a meeting of Addl. CIT (HQ) Admn. from major regions along with ITGOA & ITEF on 3-12-2013 & 11-12-2013, where the issue was discussed threadbare & it was unanimously agreed upon that the judgment will be implemented for all grades and seniority will be revised w.e.f 1-3-1986 from which date DoPT OM dated 7-2-1986 became effective.
- Accordingly, uniform guidelines in a F.A.Q format has been prepared by HRD and the same has been sent to DoPT for its opinion/vetting, mainly because CBDT had referred to DoPT earlier on the aspect of said judgment & its impact in the promotion of ITO to ACIT. Salient points in the said guidelines for implementation of Apex Court judgment are as under :

- a. Year of Exam or Notification by SSC or Date of receipt of Dossier or Date of joining, is not relevant for determining the inter-se seniority of DR and their relative seniority with PR.
- b. Recruitment Year is the year relevant for determining seniority of DRs and this is the year in which the requisition with final clear vacancy has been intimated by the Department/CBDT to SSC and where such requisition precedes the Vacancy Year, then Recruitment Year shall be the Vacancy Year, because there can be no recruitment without a clear vacancy.
- c. Correct Recruitment Year has been identified after a thorough analysis of the letter/communication of CBDT to SSC (recruiting authority).

It is gathered that DoPT has consented to the above suggestions and on its advice, the guidelines have been sent to DoLA for comments/approval.

Conclusion

✚ From the above discussion, it will be clear that DPC for ACIT, if held subject to any revision of seniority of Inspectors & ITOs later, there will be no actual loss to any one, as in case of any change in seniority such ITO will get their promotion from such earlier date when such junior was promoted. But, if the promotion per-se is stalled then even the senior ITO will get his/her promotion only w.e.f the date of such later promotion. Further, considering huge number of vacant posts in the grade of DCIT/ACIT, there need not be any fear of any reversion at a later date.

✚ **ITGOA (CHQ)'s sincere appeal to all members is to desist from bringing any stay on the promotion process, as only our members will be the ultimate losers.** Members are requested to have a holistic approach and visualize the macro aspect, as therein lies our own well being also. Most important aspect to borne in mind is that, **we should not allow, our differences of opinion, to be exploited by the Administration to drive a wedge in our united movement,** as it will surely be against the interest of our members.

VII. Litigation on relative seniority of PR & DR

Reference is invited to the Chapter-VIII of the report submitted to the 41st BGM of ITGOA at Mumbai, wherein all the aspects of relative seniority between PR & DR has been elaborated in minutest details along with analysis of relevant case-laws and DoPT OMs.

We draw immense satisfaction to state that the controversy raised by some Direct Recruit IRS Officers of 2002 & 2003 batch and thereby causing hinderance to the promotion of our members to JCIT grade, has been thwarted for now, due to the judgment dated 6-7-2012 of Hon'ble Delhi High Court in the Writ Petitions filed by CBDT [WP(C) 8018/2010], ITGOA & PR Officers [WP(C) 7990/2010] and some DR Officers of 2000 & 2001 batch [WP(C) 8017/2010] against the CAT(PB)'s Order dated 15-11-2010 in the case of Vikas Keraba Suryawanshi & Ors vs. UOI.

The said judgment of Hon'ble Delhi High Court is a well reasoned one, running into 70 pages and 99 Paras. Salient highlights are culled here below :

62. It is not disputed that a complete cadre restructuring exercise, was done in the year 2001, wherein various grades were given enhanced sanctioned strength commencing from the grade of CCIT, CIT etc. At the stage of the entry-level grade of IRS, 993 additional posts were made out of which, as per Rule 7(2) of IRS Rules 1988, 50% of 993 i.e.497 was the share of the Promotees while the remaining 50% was the share of the Direct Recruits. However by relaxation order dated 31-8-2001, the share of Direct Recruits, was diverted to the quota of the Promotees, in order to alleviate the stagnation in the feeder cadre.

63. It appears that the said relaxation order was not challenged by any of the Direct Recruits either in OA No. 417/2005, Sanjay Punglia (supra) or the impugned order of reference. Since the same has not been challenged and over 11 years have elapsed since the said relaxation had been effected, the validity of the same could not be questioned, prima facie and it appears that the said relaxation order has attained finality in law. In any case in view of the reference made to the Tribunal, this question and other pleas and contentions ought to have been determined by the Tribunal before directing the petitioners to draw the seniority list, if the Civil List is not to be treated as seniority list. Therefore, the validity of the relaxation order dated 31-8-2001 is not to be assessed by this Court in exercise of its writ jurisdiction when the same has not been determined by the Tribunal.

64. The dispute pertaining to the relaxation order dated 31-8-2001 with regard to its application and its consequence i.e. **whether or not the said relaxation order resulted in the relaxation of the Quota Rule alone or whether by relaxing the Quota Rule, the Rota Rule was relaxed as well also ought to have been determined and answered by the Tribunal.** Whether the new seniority list is to be drawn or the Civil List is to be treated and considered as seniority list, unless these issues and the reference made to the Tribunal is determined, the petitioners ought not to have been directed to first draw the seniority list.

69. In the circumstances, whether this Court should decide that the relaxation in quota under Rule 7 (2) of the IRS Rules, 1988 will also relax the rota contemplated under Rule 9 (iii) as well? Both the sides have advanced the arguments in this context. However, whether it will be appropriate for this court to decide the said issue when the Tribunal's larger Bench has not addressed it at all. **The plea of learned counsel for the direct recruits that in substance the tribunal had answered it cannot be accepted and is not borne out from the reading of the judgment impugned before this court.** The question had to be specifically determined i.e whether the 'rota', will also be relaxed in the circumstances or not.

71. In the circumstances it will be appropriate for the Tribunal to decide the reference made to its larger bench and not for this Court to decide the question of reference in the first instance in exercise of its jurisdiction under Article 226 of the Constitution of India. **In the circumstances the decision of the Tribunal directing the petitioners to prepare the seniority list without deciding the question referred to its larger bench is liable to be set aside as the Tribunal is liable to first decide the reference made to it.**

76. The Tribunal rejected the Civil List to be the Seniority List on account of the disclaimer contained in para 3 of the Civil List which has been reproduced hereinabove. **However it is imperative to note that the said disclaimer had been duly explained by the petitioners on two grounds. Firstly that the disclaimer was by way of abundant caution; and secondly that the disclaimer is inherent in every seniority list for the sole purpose that if the list contains an error, the member of the Cadre who is affected by the error has a right to object to it. This is particularly true given the fact that the Civil List also stipulates in para 2 of its preface that all the IRS Officers are given the opportunity to represent against any discrepancy found in the said list. Therefore the disclaimer referred to by the respondents and relied upon by the Tribunal must be read as a whole which then would not lead to the inference that the Civil List is not the Seniority List.**

77. The Tribunal also concluded that in its view the Civil List only amounted to a "Directory of the Officers" and that in case of any discrepancy or mistake, "the redressal is not immediate". The Tribunal further observed that any redressal would be corrected only after a fresh list is published, which is after a lapse of one year. However as has been vehemently argued by the learned counsel for the petitioners on the basis of affidavit dated 7.12.2010 (along with Annexures A-1 to A-7) **it is clearly evident that the moment a change is required in the Civil List, which operates as a seniority list, an Office Order is issued and the placement of that officer is made with a S.No. with the alphabet 'A', to indicate the precise placement of the said officer.** The petitioners also provided an illustration by stating that, if say an officer is at S. No. 4 in the CIT grade, and pursuant to a redressal of the grievance by a CAT Order, the said employee is assigned the rectified position of S. No. 84-A in the CCIT grade and is placed in between S. No. 84 and 85, which becomes a normal whole number, once the next year's select list is published. This plea of the petitioners has not been sufficiently refuted by the respondents and **therefore in the facts and circumstances it cannot be held that the redressal and the opportunity to represent against the same is not given to the officers of the IRS in the said Civil List, which is one of the essential elements for constituting a Seniority List.**

79. The petitioners had repeatedly asserted before the Tribunal and have contended before this Court that the Civil List itself is the Seniority List of the members of service, grade wise, and takes into consideration the provisions of Rule 9 (iii) of the IRS Rules 1988 relating to rotation of vacancies between the Direct Recruits and the Promotees of a particular year and all the left over officers, whether Promotee or Direct Recruits are bunched together and kept at the bottom of that year. It has also been pleaded that the said Civil List has operated as a Seniority List since the very inception of the IRS for promotions up to the level of Chairman Central Board of Direct Taxes without any objections from any member of the service, be it Direct Recruits or Promotees. The learned counsel for the petitioners also drew our attention to the fact that all the officers have been promoted to the next level and higher levels on the basis of such lists and have since retired. In the circumstances the direction of the Tribunal is not clear as to whom the alleged draft seniority list is to be circulated. In any case, if the Tribunals "directions are allowed then in effect it would lead to unsettling the position for over 29 years which in turn would result in the massive disruption of the administrative side of the Department.

80. On behalf of the petitioners it was also clarified that presently there are no records available for the period prior to the year 1981. However the seniority position of the officers in the cadre as on 01.01.1981 was examined and duly considered while preparing the IRS Civil List of 1981, as a composite Seniority List of all grades in the IRS. The learned ASG also pointed out that there are no records available with the Department with respect to any separate and distinct seniority list being used prior to 1981. Therefore, the respondent's contention that there was Seniority List in the I.T. Department before is of no consequence, especially when a Civil List which in itself is a seniority list, as it has all the ingredients of seniority list, has been in operation since 1981. It is also noteworthy that the respondents have not produced any other seniority list in support of their assertions that the Civil List is not the seniority list.

81. The respondents have also contended that the petitioners have prepared fresh seniority List in the past on many occasions as is evident in the cases of S.G. Jaisinghani (supra), B.S. Gupta (1st case) (supra), B.S. Gupta (2nd case) (supra) and Union of India v. Vasant Jayaram & Ors, (1970) 3 SCC 658. Thus it is pleaded that another seniority list had been in operation at that time and thus it is clear that the Civil List is not the seniority list. However, the learned ASG has pointed out that it is evident that all the four judgments mentioned above, relied on by the respondents for doubting the operation of the Civil List as the Seniority List, are pertaining to the period of 1967, 1972, 1974 and 1970, which is much before 1981, which was when the first Civil List was drafted. It is further asserted that during the said period of about 7 years i.e. 1965 to 1972, there were at least 4 cases where the list showing the inter-se seniority of officers in the Income-tax Department was challenged. The challenge was adjudicated till the Supreme Court and in 3 out of above 4 cases, the said list showing the seniority was quashed. However, the list showing seniority was confirmed by the Apex Court in 1974 in the case of B.S.Gupta (2nd Case) (supra). Therefore, the Government apparently felt the need for a more transparent system of informing its officers, about their seniority position and therefore from 1981 a consolidated Seniority List for all Class-I grades in the Income Tax Department, in the name and style of "Civil List of Officers of IRS (IT)" was issued and widely circulated. Thereafter, in consequence thereof the IRS Civil List has been issued regularly, on an annual basis, which provided the officers their up to date seniority position and a continuous/multiple opportunity for pointing out discrepancy, if any, including with regard to their seniority position.

82. It was also asserted that in the preface to the Civil List of 1982 (appearing at page-69 of the counter-reply) there is no disclaimer whatsoever on the seniority aspect. **Another pertinent fact is that, since 1981 i.e post IRS Civil List (annually), although there have been Court cases with regard to seniority position reflected in the Civil List, there has been no case claiming that the IRS Civil List is not being operated as the Seniority List, except in the instant case.** Thus, the learned ASG has urged that the IRS Civil List has stood not only the test of time but it is the seniority list, as it has all the ingredients of a seniority list and in the circumstances the nomenclature and disclaimer, which has also been satisfactorily explained by the petitioners, will not change its character, format and its purpose.

83. **The learned counsel for direct recruits are unable to explain that if the Civil List is not the Seniority list how the seniority had been determined since the inception of the IRS up until now.** It is also pointed out by the petitioners that upto now there was no dispute regarding the Civil List being the Seniority List since 1981. It is for the first time only now that the same is being questioned.

86. **It is also imperative to note that only the respondents who comprise of a few Direct Recruits out of 3600 IRS Officers in the service, have assailed the IRS Civil List as not being a seniority list and that too after the lapse of so many years since the inception of the IRS.** Thus, their plea that the Civil List which has operated since 1981 and no other seniority list has been produced by them has to be repelled and cannot be accepted.

91. The learned counsel for the respondents, direct recruits, have failed to point out any ingredient of seniority list which is not present in the Civil List. **If the parameters of seniority list are, say three, and the Civil List has more parameters which are required to determine the seniority, it will not lose the character of seniority list. Therefore, for the foregoing reasons the findings of the Tribunal that the Civil List is not the Seniority list cannot be accepted and is erroneous and is liable to be set aside. The Civil List is the Seniority List and has been used as seniority list since 1981 and can continue to be used as seniority list in future also.** The petitioners are, however, required to correct it as and when any errors are established in it.

92. **Therefore, the decision of the Tribunal that the Civil List is not the seniority list is erroneous and it is set aside. The Civil List is directed to be taken as seniority list as has been taken since 1981. The discrepancies or errors, if any, in the civil list are liable to be corrected at the instance of appropriate officers in accordance with the rules and regulations and the law laid down by the Courts.**

93. Consequently, ***the decision of the Tribunal to prepare a fresh seniority list after inviting objections from the concerned persons is set aside.*** If any officer will have any objection to his placement in the Civil List, he would be entitled to make representation to the petitioners who will consider the same and shall carry out the modification or amendment in the Civil List/seniority list in accordance with the rules and regulations and the law laid down by the Courts

98. However in the entirety of the facts and circumstances and for the foregoing reasons, ***there is no justification not to implement the recommendations of the DPC held on 23rd September, 2010.*** The learned counsel for the direct recruits have not been able to demonstrate successfully that though they were not eligible, since they had not completed the eligibility requirement for promotion nor are they were within the range for being considered for promotion to the level of JCIT by the DPC which concluded on 23rd September, 2010, still they will suffer irreparably in the facts and circumstances. ***Considering all these factors it will be appropriate to set aside the directions of the Tribunal by the impugned order that the promotion effected by the DPC be not acted upon. The said direction is therefore, set aside. The petitioners shall be entitled to implement the recommendations of the DPC held on 23rd September, 2010, however, implementation of the recommendations of the said DPC shall be subject to the outcome of the reference which is to be decided by the Tribunal and drawing up of the seniority of promotees and the direct recruits on the basis of the same.***

99. Therefore, in the facts and circumstances and for the foregoing reasons, ***the impugned order dated 2nd November, 2010 in O.A No. 1052 of 2010 and M.A Nos. 2410, 2415, 2427, 2428, 2562 and 2594 of 2010 titled Vikas Keraba Suryawanshi & ors Vs Union of India & ors impugned by the petitioners in WP (C) 8018 of 2010 titled as Union of India and ors. Vs Vikash Keraba Suryawanshi & ors is set aside. It is held that the Civil List operated by the petitioners is the seniority list for the officers of IRS Department and it will be liable to be amended/modified according to the reference which is to be decided by the Tribunal. The Tribunal is directed to decide the reference made to it as expeditiously as possible in the facts and circumstances of the case. In the meanwhile the petitioners shall be entitled to implement the recommendations of the DPC held on 20th September, 2010 to 23rd September, 2010 subject to outcome of the reference to be decided by the Tribunal.***

Consequent to the above judgment, which is both elaborate and judicious, the Ad-hoc JCIT promotion of 2000 & 2001 batches have been regularized. Further, Officers of 2002, 2003 & 2004 batch have all been promoted as JCIT (on Ad-hoc basis) with one year relaxation. The DRs of 2002 & 2003 who had initiated this litigation, have filed SLP against the above HC Order. ITGOA assures to defend the interest of its members in the Hon'ble Supreme Court.

VIII. Cadre Restructuring of I.T. Dept. - Review

The exercise of Cadre Review & Restructuring of the Department, which started in 2009 culminated with the notification of CBDT dated 30-5-2013 informing about the Union Cabinet Approval.

Following are the new posts sanctioned by the Union Cabinet :

Grade	Existing	Proposed	New posts
Pr CCIT - (80000)	0	26	26
CCIT- 75500-80000	0	91	91
Sr. CIT (67000-790000)	116	300	184
CIT (37400-67000)	731	635	(-) 96
JCIT/Addl.CIT	1253	1575	322
DCIT	1358	1394	36
ACIT	734	900	166
Reserve	0	620	620
Total of Group 'A'	4192	5541	1349
ITO	4448	5942	1494
Admn. Officers Grades	814	1384	570
Pvt. Secretary Grades	823	1051	228
Inspectors	9490	13293	3803
Other Non-Gazetted Staff	46027	62177	16150
Total	57154	77905	20,751

But, on going through the fine-print the sinister design of IRS controlled CBDT/HRD was evident from the fact that only the ACIT vacancies was chosen for pentafurcation i.e. divided in to 5 years.

ITGOA immediately sprung in to action and prepared a detailed note on the adverse impact of Cadre Restructuring in the proposed form, as under :

**NOTE ON ADVERSE IMPACT OF CADRE RESTRUCTURING-2013 of
INCOME TAX DEPARTMENT ON REVENUE COLLECTIONS**

- a. In the Cadre Restructuring (CR) - 2013 (notified on 31-05-2013), 527 supervisory posts (CCIT to JCIT) have been created whereas 822 posts (including 620 reserves) have been created at the cutting edge level i.e. DCIT/ACIT. These 822 posts have been created against the original proposal of 1360 posts (760 reserves + 600 new posts) and final proposal of 1051 posts (730 reserves + 321 new posts).

The consequential vacancies at the level of ACIT will be 1349 (202 + 527 + 620), which is proposed to be filled-up in next 5 years i.e. 270 for each year @ 50% by promotion and 50% by Direct Recruitment. **In effect, majority of these posts are going to remain unfilled for next three to five years.** Particularly, in F.Y.s 2013-14 and 2014-15, a total of only 270 vacancies are likely to be filled by way of promotions as the corresponding 270 DR vacancies of these two years will actually be available only after two years as recruitment process of UPSC cannot commence before Feb, 2014. Further, **as on date there are around 550 vacant posts of DCIT/ACIT** mainly on account of non-filling up of consequential vacancies due to ad-hoc promotions of DCIT of the 2000 to 2003 batches to the grade of JCIT.

- b. CBDT will not be in a position to fill-up the new ACIT vacancies in near future because these vacancies will be in addition to the regular vacancies of around 135 per year which will result in total Direct Recruitment quota of 270 per year in next five years totaling to 1350. For effective cadre management and as per UPSC norms the ideal DR quota shall be around 150 per year and UPSC will not be inclined to recruit more. Accordingly, 600 posts of ACIT i.e. (1350 less 750) will remain vacant, even after 5 years of CR-2013. Further, as per DOPT OM No. No. I-11011/1/2009-CRD dated 14-12-210 *"The Cadre Controlling Authorities are, however, advised not to resort to any bulk recruitment as it would create a bulge in the structure leading to stagnation at later stage. This may be kept in view while projecting recruitment planning."* It is surprising to note that as to how CBDT lost sight of such important advice.
- c. In the present scheme, only way to reduce vacancy in DCIT/ACIT, is to leave matching number of JCIT posts vacant. But, JCIT being the first supervisory authority, any vacancy in that grade will also have a telling impact on Revenue Collections and will defeat the very purpose of CR proposal.
- d. Keeping a large number of posts vacant, in the grade of ACIT (incumbents of which handle all high revenue yielding cases) and/or JCIT, for a period ranging from 5 to 10 years is bound to **adversely affect the revenue collections and result in tardy Tax Payer Service.**

- e. Besides, it will create a real bottleneck directly affecting promotion prospects of ITOs, the only feeder cadre for ACIT. Stagnation level in the grade of ITO is presently more than 12 years. It will be increased to 14 years in the coming years and will go up to 16 years. Thus, the present scheme of filling-up 1349 posts of ACIT in 5 years and that too in the ratio of 50% by Promotion and 50% by Direct Recruitment, will have demoralizing effect on more than 90% officers at the cutting edge level (ACIT & ITO). If such large number of posts at cutting edge level are kept vacant, it is anybody's guess as to how the promised growth in revenue collections in the coming years will be achieved. **We are sure that these intricacies would not have been duly highlighted in the proposals submitted by the CBDT.**
- f. Here it is pertinent to mention that **Cadre Restructuring is for those who are already in service & not for those who are in school & college and likely to join service in future i.e. 5/10 years.** In Cadre Restructuring - 2001, (para 40 & 41 of the report) it was specifically provided that:
*"In chapter III of this report we have highlighted the stagnation in terms of promotion at all levels in the department ... With a view to removing these inhibiting factors, we recommend that a one-time relaxation should be made to the recruitment rules such that **all vacancies at all levels, arising as a consequence of this restructuring, are filled by promotion from the feeder cadres** without insisting on the present eligibility conditions"*
*"...Consequent to the restructuring proposed, the existing ratio between DCIT (present level ACIT-Sr. Scale), ACIT (present level ACIT-Jr. Scale) and ITO is **marginally altered to the detriment of future promotion prospects of ITOs.** However, since we have recommended that vacancies at all levels arising as consequence of this restructuring should be filled by promotions only, the effective ratio would be a substantial improvement over the existing ratio. Nevertheless, the existing ratio must be maintained and **this aberration corrected in the course of the expansion of different cadres consequent to increase in the number of tax payers in the future.**"*

From the above, it is clear that **CBDT has categorically admitted in CR-2001 that promotional prospects of ITO are adversely affected due to the altering of the ratio between ITO and DCIT/ACIT** and had resolved to rectify the same in future CR exercise. The said ratio, before and after CR-2013 is as under :

	No. of ITO	No. of DCIT/ACIT (50% being PR quota)	Ratio of ITO : DC/AC
Before CR-2013	4448	2092 (1046)	4.25 : 1
After CR-2013			
Without Reserves	5942	2294 (1147)	5.18 : 1
With Reserves	5942	2914 (1457)	4.07 : 1

Thus, while the said ratio of ITO to DCIT/ACIT has improved marginally with the Reserves i.e. from 4.25 to 4.07, but the decision to stagger the process of filling-up the ACIT vacancy over 5 years, **would result in deterioration of the said ratio.**

- g. A fair and equitable stance in this regard is crucial, so as to ensure a **robust organisation for Income Tax Dept. that can contribute to national growth.** Moreover, the Cadre Review proposal **was never discussed with recognized Service Associations** and CBDT has furnished fallacious figures/working for getting approval of Union Cabinet, **for furthering the interest of direct recruit IRS Officers** (who form less than 5% of total employees of the Income Tax Dept), even at the cost of negative impact on the I.T. Dept. as a whole.

Suggested Remedy / Solution

- **All new vacancies in the grade ACIT created in Cadre Restructuring-2013 numbering to 822 (i.e. 620 reserves + 202 additional posts) be filled-up by promotion and it must be in one go, as is proposed to be done in all the other cadres and also as done in the CR-2001.**

Reason : Around 400 vacancies from the reserves are actual vacancies in the field i.e. 2 batches (of 150 each) of Direct Recruit IRS Officers are always in the training mode and more than 100 IRS Officers are on deputation.

- **527 vacancies in JCIT grade (new posts of 322 + 205 consequential vacancy due to promotion in higher cadre) may be filled up by relaxing recruitment rules in 1 or 2 years and the chain vacancies of 527 in ACIT Cadre be also filled-up in 1 or 2 years starting from the 2013-14.**

Reason: JCIT is the first supervisory level above the cutting edge level i.e. DCIT/ACIT & ITO. Besides they are given assessment work of very big cases

- Recruitment Rules be relaxed accordingly, to fill-up all the 1349 posts in the grade of ACIT by Promotion.

Reason : Sufficient number of ITOs with Assessment experience of 10 to 12 years are readily available and Cadre Restructuring is for those who are already in service and not for those who are in School/College as on today.

For taking the corrective action, even if Union Cabinet is to be approached for effecting any amendment to the approval granted on 23-05-2013, then that course should be adopted, as it will be in the **best interest of Revenue and the Nation as whole.**

NOTE ON STAGNATION FACED BY INCOME TAX OFFICERS
VIS - À - VIS DIRECT RECRUIT I.R.S OFFICERS

Grade	Year of joining the Department	Year of Promotion as ITO	Present Status	Number of such Officers
Inspector of Income Tax	1990 & 1991	2001	Still ITO (only 1 promotion in 23/22 Years)	91
Inspector of Income Tax	1992	2001	Still ITO (only 1 promotion in 21 Years)	172
Inspector of Income Tax	1993	2001	Still ITO (only 1 promotion in 20 Years)	163
Inspector of Income Tax	1994	2001	Still ITO (only 1 promotion in 19 Years)	90
Total...				516

Thus **stagnation of ITO is presently 12 years** and with present scheme of dividing the 1349 vacancy (consequent to CRC-2013) in to five years, **stagnation of ITO will go up to 15-16 years** which is not there in any other grades

Grade	Year of joining the Department	Year of Promotion as DCIT/JCIT/ Addl. CIT/ CIT	Present Status
Assistant Commissioner	1990	1994/1999/2008/2011	Presently CIT (i.e. 4 promotions)
- do -	1991	1995/2000/2009/2012	Presently CIT (i.e. 4 promotions)
- do -	1992	1996/2001/2010	Presently Addl. CIT (i.e. 3 promotions)
- do -	1993	1997/2002/2011	Presently Addl. CIT (i.e. 3 promotions)
- do -	1994	1998/2003/2012	Presently Addl. CIT (i.e. 3 promotions)

After Cadre Restructuring-2013, **DR IRS Officers up to 1994 batch will become CIT** i.e. 4 promotions from their date of joining within 19 years.

Thus stagnation of Promotee Officers are glaring i.e. just 1 promotion in 19 to 23 years, whereas Direct Recruit IRS Officers in the same department and during same period have got 4 promotions.

Then VIP reference was got made to Hon'ble PM and Hon'ble FM along with the above note, from about 60 Members of Parliament and around 10 Cabinet Ministers. In this efforts, many Units like M.P. & C.G, UP(W), Kerala, Mumbai, Delhi and W.B. gave their full support, both logistically and also in contacting the said dignitaries.

Thereafter a press conference was held at Delhi On 18-7-2013, which was well covered by Times of India, Economic Times, Dainik Bhaskar, Business Line Business Bhaskar, Political & Business Daily, Financial Chronicle, PTI etc.

All the above actions culminated in a meeting with Hon'ble Finance Minister on 6-9-2013 which was organized by Comrades from UP-W Unit. In the meeting the issues affecting our members due to pentafurcation of ACIT posts were discussed at length, lasting to around 40 minutes, in which even the proposed amendment in IRS Rules to replace 'Vacancy' with 'Recruitment' in the Quota Rule and it was assured by Hon'ble FM that such change will not be approved. But, ITGOA's suggestion for one time relaxation and diversion of DR Quota to PR Quota, was rejected on following grounds :

- Unlike CRC-2001, there was no matching savings in the CRC-2013 and therefore there was no reduction of posts in any grade. Hence, there was no justification for such diversion.
- Besides, now there is no scheme of optimization of Direct Recruitment, as was existing during 2001 to 2009.
- Even the justified action of diverting DR Quota to PR Quota in CRC-2001 has been litigated, which was consuming precious time of both officers and Administration thereby affecting the productivity.

Note to the Revenue Secretary on Cadre Restructuring of I.T. Department
(after meeting of ITGOA with Hon’ble FM held on 6-9-2013)

Kind reference is invited to the meeting with Hon’ble Finance Minister held on 06-09-2013, when the Hon’ble Minister was categorical as under:

- a. Filling-up of posts in the grade of ACIT will be as per Recruitment Rule and Direct Recruitment Quota cannot be diverted to Promotion quota.
- b. 620 posts in Reserves cannot be kept vacant and will have to be filled-up.
- c. Vacancies in the grade of ACIT will continue to be allocated @ 50% each for Promotion & Direct Recruitment and the number of Promotion will not be restricted to number of Direct Recruitment, by any rule/strategy.
- d. CBDT was directed to expedite the promotion to the grade of ACIT for R.Y. 2013-14, both regular and Cadre Restructuring vacancy.

2. In the background of Hon’ble Finance Minister’s categorical observation in the matter, following factual position is brought to your notice :

- a. As per the CRC notification dt. 30-05-2013, **202 new posts of DC/ACIT and 620 Reserves, totaling to 822 posts** have been created at the level of ACIT. These posts stand created during F.Y 2013-14. 50% of these posts i.e., 411 belong to Promotion Quota. These posts alongwith Regular vacancies of about 201, due to retirements etc., totalling to **612** need to be filled up by way promotions during F.Y. 2013-14. Here, it is pertinent to mention that UPSC has already provided 180 DRs in this year i.e. 2013. This action of filling-up 612 posts of ACIT by Promotion of ITOs will alone address major part of the stagnation at the level of ITO. The stagnation level in the grade of ITO is as under:

Year of joining as Inspector	Year of Promotion as ITO	Present Status	Number of such Officers
1990 & 1991	2001	Still ITO (only 1 promotion in 23/22 Years)	91
1992	2001	Still ITO (only 1 promotion in 21 Years)	172
1993	2001	Still ITO (only 1 promotion in 20 Years)	163
1994	2001	Still ITO (only 1 promotion in 19 Years)	90
		Total	516

- b. Thus stagnation of I.T.O is presently 12 completed years and the least, **Department can do to address the same is to fill up the promotion quota vacancies of about 487 during F.Y 2013-14.**

3. Hence need of the hour is not to leave any vacant posts in DCIT/ACIT, atleast to the extent of Promotion Quota as explained above. **Union Cabinet** which on 23-05-2013 (in case no. 165/20/2013) approved Finance Ministry’s proposal as per para-11 of its note dated 08-05-2013, **will have no qualms in approving any amendment for filling-up ACIT posts**, as it will be **in the interest of Revenue**.

In this regard, reference can be made to the **Cadre Restructuring of CBEC** where **around 3400 promotions to the grade of ACIT** are provided for. Hence, the moot question is when in CBEC there can be around 3400 Promotions to the grade of ACIT (Group ‘A’), there is no reason why in CBDT there is such aversion for Promotion or Promotees.

4. We would also like to place the following facts with regard to future vacancies in the grade of ACIT/DCIT due to the present plan of filling up the CRC vacancies in five years. As already mentioned total number of 1349 posts at the level of ACIT have been created in CRC comprising 202 new posts + 620 Reserves + 527 consequential vacancies arising due to promotions in the cadres of CIT/Jt CIT. These 1349 posts in the grade of ACIT/DCIT are proposed to be filled up in 5 years. **But, this scheme will result in many posts of Direct Recruitment Quota remaining vacant** because UPSC will not increase Direct Recruitment beyond 150. Year-wise position of ACIT vacancies will be as under :

Financial Year	Retirement in IRS	Retirement of PRs who will be joining IRS	Total	CRC Vacancy	Total	50% for DR	Max. DR	Short fall
2013-14	77	2	79	270	349	175	150	25
2014-15	148	7	155	270	425	213	150	63
2015-16	145	9	154	270	424	212	150	62
2016-17	153	12	165	270	435	218	150	68
2017-18	128	18	140	269	409	205	150	55
Total...				1349				273

Thus, even 5 years after Cadre Restructuring, there will be 273 ACIT Posts lying vacant out of DR Quota and **with the move of CBDT to restrict the number of Promotion to number of Direct Recruitment**, the vacancy after 5 years will be 546 i.e. 273 + 273 which will be totally against the interest of revenue as the cadre of ACIT is the cutting edge level cadre in the Department who collects close to 80% of the total revenue.

With the above Note, ITGOA met Revenue Secretary & Hon’ble MOS (Finance) and who has assured to take-up the matter with CBDT.

ITGOA hereby resolves to continue with its efforts in getting maximum promotion to its members out of the 1349 posts of ACIT consequent to CRC-2013 and in that direction has held meeting with CBDT & HRD.

Meanwhile, CBDT constituted a Core Committee and 7 Sub-committees for implementing the CRC-2013. But, neither ITGOA nor ITEF was given any membership in these committees. This issue was immediately objected to both by writing letter & also before Member (P) & Chairperson-CBDT. Thereafter, representatives of all service associations was given in the sub-committees.

Salient points on these sub-committees are as under :

Sub-committee No. 1 (on allocation & deployment of posts)

This committee was headed by Shri M.K. Mirani, CCIT (CCA), Delhi & ITGOA's representative was Comrade Ravi Shankar, ITO & GS of Mumbai Unit & WZ Secretary. The committee's recommendation on allocation & deployment of posts to different regions, is the most important aspect of CRC-2013 and every Unit is directly affected by the recommendations and in that respect the representative of both ITGOA & ITEF (Com. Asok Kanojia, Addl. Secretary of ITEF & President of ITEF-Delhi) had a very challenging task of balancing every Unit's requirements & demands (due to member's aspirations) and the needs of the organization.

The sub-committee finalised the principles of allocation of new posts, in a pyramidal structure headed by Principal CITs (Assessment). Core committee vide mail dated 15.7.2013 had informed that the list of items already frozen for the restructuring process were as below :

- (i) Total of 250 CsIT(Admin) in charge of Assessment Units (excluding TDS, Exemption, International Tax/Transfer Pricing and Central charges).
- (ii) Total of 3 (three) ranges per CIT(Admin) in charge of Assessment Units.
- (iii) 6 (six) Assessing Officers per range (as against present 5 A.Os).
- (iv) An additional total of 1080 Assessment Units (DCIT/ACIT/ITO) created.
- (v) There will be no splitting of a particular type of post over the HAG and SAG grades (e.g., All CIT(Admin) referred to earlier would be only HAG grade).
- (vi) 114 Special Ranges were to be created.

After the first meeting of this sub-committee, ITGOA(CHQ) called all its Unit Secretaries and held a meeting in Ahmedabad, Gujarat on 11th August, 2013 where-in the matter was discussed and the ITGOA's strategy was finalised. It was the opinion then that at no cost ITGOA would recommend reduction of existing sanctioned strength even though it may be higher than that may be computed. Moreover, it was felt that workload, revenue collection potential, geography, stagnation should all be given due weightage, as has been felt in the first meeting of the sub-committee, which were as under:-

Sr. No.	Item	Financial Year	Weightage in Percentage	Groupings
1	Scrutiny Workload	2012-13	30 %	Compliance Workload 60%
2	Effective assessee	As on 31.03.2013	15 %	
3	PAN holders	As on 31.03.2013	15 %	
4	Budget Collection	2012-13	15 %	Budget Collection 30%
5	Budget Collection	2011-12	9 %	
6	Budget Collection	2010-11	6 %	
7	Number of districts		10 %	10%
TOTAL....			100 %	100%

Further, it was found that the average time taken by an Inspector to become an ITO was 6 years in the country. While, in some regions there was acute stagnation like UP-E (10 years), Rajasthan (10 years), and Bihar (9 years), whereas in regions like W.B.(4 years) or Orissa (4 years), the promotion prospects were far better than the National Average. Hence the Sub Committee concluded that after all posts were allotted according to the revenue, workload and geographic criteria, if any posts remain, a liberal view could be taken in respect of these three regions and some additional posts could be allotted to them to help them to tide over the acute stagnation.

Accordingly, in the meetings of sub-committee, ITGOA's views were tactfully put-forth, such that almost all the views expressed by ITGOA were adopted as the view of sub-committee. However, ITEF had expressed its inability to accept the working of the sub-committee and submitted their method of calculation. The difference between Sub-committee no. 1 & ITEF are tabulated as under :

Issue	As per Sub-committee No. 1	As per ITEF
Approach	Consolidated Approach (distribution of all post i.e existing sanctioned strength plus CRC 2013 posts) has been recommended mainly for correcting regional imbalances in the manpower deployment, thereby effectively reducing regional imbalances.	Incremental Approach (distribution of only CRC 2013 posts) is being insisted, so that every region will get some posts out of this Cadre-restructuring exercise.
Weightage	Scrutiny Workload – 30% Revenue – 30% (2012-13:15%, 2011-12:9%,2010-11: 6%) Districts/Geography – 10% Existing Assesseees – 15% PAN Holders – 15% (potential assesses)	Scrutiny Workload – 55% Revenue – 20% Geography – 10% NIL NIL

	Absolute stagnation has been taken care of by CRC and hence Relative stagnation has been given due weightage	Stagnation – 15% Absolute stagnation was being suggested
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The Sub-committee No.1 decided to adopt consolidated man power deployment approach due to the following reasons :

1. Various posts at different levels (CCIT, CIT etc) had been diverted without simultaneous diversion of supporting staff after the last cadre restructuring resulting in distortions in the orgnisational hierarchy, which could not be addressed by an incremental deployment approach.
2. The composition of existing ranges in certain regions (Chennai, Hyderabad etc) was not in accordance with the formula specified in the previous cadre restructuring report. Hence it will be very difficult to address this issue by adopting incremental manpower deployment approach.
3. In the absence of an authenticated detailed existing manpower deployment in all cadre controlling authorities, adopting an incremental deployment approach will not be possible.

Accordingly, the suggestion of ITEF to allocate only post on the basis of incremental approach i.e. distribution of 20,751 posts which was created by CRC 2013 was not accepted. However, it was clarified in the Sub-Committee’s report that only the determination of the location of new Pr. CIT posts and their supporting staff was proposed, as per the formula discussed above.(Para 74 of the report).

The Sub Committee after detailed discussion, did not accept the weightage suggested by ITEF, on account of the following :

- a. On the Workload, ITEF proposal, relied upon number of effective tax payers. This did not take into account the scrutiny workload model which was the very the basis for the CRC. The criteria adopted by the Sub-Committee not only took the number of cases under scrutiny, but also considered likely number of cases to come under scrutiny and quality of the scrutiny basket.

- b. On the stagnation, ITEF proposal allocated posts to all regions on account of stagnations based on their view that the stagnation be calculated by the number of candidates who had passed/qualified exam and the actual residency period, which showed that stagnation existed everywhere. The Sub Committee felt that such an approach did not take into account the inter-regional variations in stagnation and the fact that there was no stagnation in certain regions like W.B.(even though 21 posts of ITOs were suggested by ITEF to W.B., on account of stagnation, where the waiting period was 4 years). But, as per ITEF formula, on account of stagnation UP(E) was entitled to 8 posts of ITO, where the waiting period was over 11 years in general category and much higher in case of reserved category. Hence, the suggestion for considering absolute stagnation for distribution of posts was not accepted by the Sub Committee.

It is pertinent to mention that in the past couple of decades Inspectors of W.B. Region were marching ahead by 3 to 4 years over the Inspectors of other units, who are from same category and who have also qualified the ITO Exam in time. During this current exercise it was seen that in CRC-2001 excess allocation of posts were made to West Bengal, as evident from the fact that against 15 CITs as per the Sub-Committee No. 1's formula (uniformly applied), W.B. was already having 24 CITs. Despite the above, **the view of ITGOA was that under no circumstances, the existing sanctioned strength be reduced even though the posts computed as per formula was less and this was accepted by the Sub-Committee No.1.**

Further, the Sub-committee considered following factors while proposing the CCA wise distribution of Administrative Commissioners:

- i) Those cadre control regions that qualified for allocation of more Pr CIT posts as per the formula and had asked for that number of posts should be given their requirements on priority.
- ii) Those cadre control regions that qualified for allocation of New Pr CIT posts and had asked for a lesser number of posts should be allotted the number of posts actually requested by them.
- iii) The balance posts should first be allotted to areas of high economic growth that may in future justify the allotment of higher number than present entitlement.
- iv) No existing post of Pr CIT should be diverted out of the regions on account of the formula as number of lower level posts were connected with them.

It was also decided that if posts remained thereafter these could be allotted to Jaipur, Lucknow & Patna region which were facing acute stagnation in staff cadre Accordingly, the Sub-committee proposed following CCA wise distribution of Administrative Commissioners.

Table 10: CCA wise distribution of Administrative CsIT

CCA	CIT (Admn)					Remarks
	Computed	Existing	Requested	Proposed	Diff(+/-)	
Ahmedabad	19	20	22	21	1	Growth potential (Gandhidham)
Bangalore	16	12	13	13	1	As Requested
Bhopal	11	9	13	11	2	As Comptued
Bhubaneswar	5	3	4	4	1	
Chandigarh	18	18	19	19	1	Gurgaon
Chennai	18	19	25	20	1	
Delhi	24	16	23	23	7	
Guwahati	7	5	5	5	0	
Hyderabad	14	12	13	13	1	As Requested ¹
Jaipur	10	10	10	11	1	Stagnation factor
Kanpur	10	10	14	11	1	Growth potential (Ghaziabad)
Kochi	5	6	6	6	0	Same as existing
Kolkata	15	24	26	24	0	Same as existing
Lucknow	9	9	10	10	1	Stagnation factor
Mumbai	42	27	32	32	5	As Requested
Nagpur	3	4	3	3	-1	As Requested
Patna	8	8	8	9	1	Stagnation factor
Pune	17	13	17	15	2	
	250	225 ²	263	250	25	

Note- The number of Administrative CsIT was reduced from the earlier figure of 228 to 225 due to diversion of post of 2 posts from Kolkatta and 1 from Mumbai.

The Sub-Committee has proposed various norms for All India deployment of posts below the posts of Pr.CIT. However, it was decided that the CCA wise manpower deployment chart would be prepared after approval of the said norms by the competent authority.

Other recommendations of Sub-committee No.1 are summarized as under:-

Recommendation 1: CBDT may consider defining the role and functions of the Principal CCIT to enable the Board to exercise effective control while allowing greater flexibility to the local administration in the deployment of its human resources.

Recommendation 2: CBDT may consider allocation of Pr. CCIT/CCsIT/DsGIT for assessment and other specialised functions as under:

- 85 for assessment function
- 3 for CCIT Central (1 at Delhi and 2 at Mumbai)
- 2 for TDS (Delhi and Mumbai)
- 1 for Exemption (Delhi)
- 3 for International Taxation (Delhi, Mumbai and Bangalore)
- 14 for Investigation
- 1 for Intelligence and Criminal Investigation
- 8 for Attached Directorates (7 at Delhi and NADT at Nagpur)

Recommendation 3: 250 posts of Administrative CIT, 24 DIT (Investigation) and 26 CIT(Central) may be placed in HAG Scale and designated as Pr CIT/ADG.

Recommendation 4: CBDT may conduct a separate study to identify posts of Administrative CslT for earmarking them as CIT instead of Pr. CIT and place other important posts under the HAG Scale.

Recommendation 5: The posts of Administrative Commissioners may be distributed following a quantitative and qualitative approach. Following parameters may be used for the quantitative approach:

- Scrutiny Workload for FY 2012-13 (30%)
- Effective assesseees as on 31.3.2013 (15%)
- PAN holders as on 31.3.2013 (15%)
- Budget Collection during FY 2012-13 (15%)
- Budget Collection during FY 2011-12 (9%)
- Budget Collection during FY 2010-11 (6%)
- Number of Districts (10%)

Recommendation 6: CBDT may consider redefining the role and functions of staff, assessing officer and supervisory hierarchy in consultation with stakeholders, for optimal allocation of resources and effective utilisation and information.

Recommendation 7: CBDT may consider initiating a study of existing and expected functional requirements to redefine the jurisdiction of various categories of assessing officers.

Recommendation 8: CBDT may consider meeting the future needs of domestic transfer pricing and new CPC under the Data Warehousing and Business Intelligence (DW&BI) Project by redeployment of earmarked resources.

Recommendation 9: CBDT may consider creating a central pool at Delhi to meet the special requirements of the national capital.

Recommendation 10: CBDT may approve deployment of manpower as proposed in Annexure F and G of the report.

ITGOA has put forth its views in a forceful manner and has found expression in the report, some of which are culled here below for ready reference :-

- i) The difficulties in optimum allocation as per CRC proposal, on account of acute shortage and reduction in the number of ACIT/DCIT posts has been duly highlighted at various places in the report(Para 9, 11, 115 etc.).
- ii) The committee also deliberated upon the role of staff, assessing officer and supervisory hierarchy, which has changed radically over the past few years on account of e-filing, Processing of ROI by CPC, digitization of Arrear demand etc. It was felt that there was an urgent need to redefine the role of staff, assessing officer & supervisory hierarchy in view of computerisation. However, due to timely intervention of ITGOA's representative, the Sub-Committee recommended that CBDT may consider redefining the role and functions of staff, assessing officer and supervisory hierarchy **in consultation with stakeholders**, for optimal allocation of resources and effective utilisation and information. (Para 80 to 86)
- iii) The IRS representative suggested that there is a need to revert to the earlier system of empowering the field formations to decide the monetary limits of AOs, depending on the nature of assessee. However, it was put forth by our representative that the existing monetary limit must continue with certain relaxation by the concerned CCA and not by each Pr.CIT as suggested by the IRS representative. This compelled the Sub-Committee to recommend that CBDT may consider initiating a study of existing and expected functional requirements to redefine the jurisdiction of various categories of assessing officers.(Para 87-89).
- iv) In our earlier circulars, the approval of the Cabinet, with regard to pentafurcation of the ACIT/DCIT post have been discussed. This issue has been taken up by our Association at various forums. The Sub-Committee's report has duly highlighted this issue and observed that *"any allocation and realignment of jurisdiction plan has to take into account this vital fact otherwise the new posts will not have any staff to man them, and realignment of jurisdictions without manpower could end up creating a **crisis in delivery of services or revenue mop up**"*. (Para 94). One view in the committee was that the filling up of vacancy should be considered on priority for **certain posts**. However our view was that the implementation should take place at **one go** as per approved proposal and any shortages should be shared by all, by equitable and fair distribution. Hence, the Sub-committee decided not to make any recommendation on this issue.

- v) Our resolve that there should be no reduction in the existing sanctioned strength in any region has also found favour of the SC No.1. It has been categorically mentioned in the Sub Committee's report that In case of regions, where the computed allocation is lower than or equal to the existing allocation, the existing allocation was proposed. In appropriate situations, redeployment of posts within CCA was suggested. In exceptional conditions, additional posts greater than the computed or existing allocation would be given to adress the specific requirements of a region or account for relative stagnation in staff cadres.(Para 119).

Full text of 216 page report is available in our website i.e. www.itgoa.org

Sub-committee No. 3 (on Reorganisation of Directorates)

This committee was headed by U.K. Shukla, DGIT (Admn.), Delhi and ITGOA's representative was Shri Bhagat Singh, ITO & General Secretary of Delhi Unit. This committee has recommended separate cadre for all the Directorates and which is proposed to be placed under the disposal of DGIT (Admn.). However, JCA-Delhi has raised a banner of protest against this proposal and have demanded merger of Directorates Cadre with that of CCIT (CCA) Delhi, as many of the posts in the Directorates are being manned by staff from Delhi charge, especially those which have been formed subsequent to CRC-2001.

ITGOA, supports the cause of JCA-Delhi, on the following grounds :

- As on date, posts in the grade of ACIT & above in the Directorates are under the Administrative control of CCIT (CCA), Delhi.
- In the Directorates of Vigilance & System, which is situated outside Delhi, the staff upto the level of ITO are under Administrative control of respective CCIT (CCA). Thus a separate dispensation for Delhi, will be discriminatory and will not stand of judicial scrutiny.
- At present no additionally created posts exists under the Cadre Controlling Authority of the Directorates except the DEP and OL Cadres. The post of ITO is 100% promotional post and the post of Inspector is filled up 2/3rd by promotion and 1/3rd through direct recruitment. As no feeder cadre for promotion to these cadres is available in Directorates and the direct recruitment also takes a long time, so all these posts necessarily be required to fill through deputation only. If the cadre controlling authority of these posts is given to DG (Admn.), the number of posts earmarked for Directorates will be reduced from the total additional posts created in the Department and will not be allocated to Cadre Controlling CCsIT. Officials for these posts in the directorates would be drawn by deputation from the office of CCIT (mostly from Delhi) out of such depleted strength. This will result in perpetuating the acute shortage in the CCIT region i.e. Delhi.

Sub-committee No. 2 (on DPC for Group 'A')

The Sub-committee was headed by Shri Siddhartha Mukherjee, CCIT-IX Delhi and ITGOA's representative was Shri V.M. Jayadevan, ITO-Calicut & Jt. Secretary there was no formal report, as the committee was monitoring & following-up for APARs for each grade and such other ground-work for smooth conduct of DPC. As regards liaisoning with UPSC & DoPT etc., the same was left to Ad. VI-CBDT because these statutory authorities deal only directly with concerned Dept.

Sub-committee No. 4 (Recruitment of Gr B & C and Training Needs)

This committee was headed by Smt. Kiran Vasudev Oberoi, DGIT-NADT & ITGOA's representative was Shri Diwakar Singh, ACIT-Delhi & Jt. Secretary. The report gives recommendations for Promotion to Group B & C grades and Training needs. Full text of the Report is available in our website.

Sub-committee No. 5 (Amendment to IRS Rules)

This committee was headed by Shri A.K. Singh, DGIT (Inv.), Delhi and ITGOA's representative was Com. Anantharaman N.V. Iyer, DCIT-Delhi & Treasurer. Please refer Chapter IX for details of this committee

Sub-committee No. 6 (Recruitment Rules for Gr. B & C)

This committee was headed by Shri Amrendra Tiwary, DGIT (Inv.) and ITGOA's representative was Shri Amitava Dey, ITO-Guwahati & EZ Secretary & GS of NER.

The Committee has given detailed recommendations for the Recruitment Rules for all grades in the Non-IRS cadre i.e. ITO, Pr.AO, AO-II, AO-III, Sr PS, PS, Inspector, Executive Assistant, Tax Assistant, Notice Server & MTS.

The Committee has recommended the necessity for correcting the Grade Pay of AO-III & PS to Rs. 4600 in place of Rs. 4200 in the CRC Notification.

Departmental Exam in GFR, Service Rules etc for AO-III & mandatory training in Secretarial Practice for PS has been recommended. But, the existing OS & Steno-I have been exempted from such Departmental Exam and Mandatory Training, respectively. One justification for such Exam & Training is for reducing the eligibility condition of 6 years residency period in the feeder grade (as provided in Model RR) to 3 years.

Full text of the report is displayed in our website www.itgoa.org

Sub-committee No. 7 (on Infrastructure)

This committee was headed by Ms. Poonam Dutt, DGIT (Logistics) and ITGOA's representative was Shri. Raj Singh Meel, ACIT-Jaipur & Addl. Secretary. The Committee has given an elaborate report on all the aspects of infrastructure requirements running into 121 pages, which is available on our website.

ITGOA raised the issues of existing shortage of operational vehicles and need for further augmenting the same. This is discussed in detail in chapter-2 of the report, where the existing shortage has been identified and recommended to be removed immediately. Further, 4 vehicle per Range including TDS Ranges have been recommended. Besides, vehicle have been recommended for HQ of CCIT, TRO & ITAT have also been recommended.

Then the issue of Laptops to AO & PS/Sr PS was also taken and which is mentioned at para 4.3.3 (Page 41) and page no. 106 wherein CBDT's in principle approval for the demand for Laptops to AO & PS/Sr PS is also mentioned. Following note was submitted by ITGOA :

JUSTIFICATION FOR LAPTOP & DATACARD TO AO/PS/Sr PS

Functional justification

Most Administrative Officers (AOs) are functioning as DDOs who are also holders of TAN and is responsible for E-filing of TDS Returns. PS/Sr PS are working directly with senior officers like CIT(A), CIT and CCIT and are actually working on computers/laptops from even their residence on holidays due to heavy work-load i.e. huge disposal targets of CIT(A).

Administrative justification

AO/PS/Sr PS are Group 'B' Gazetted Officers similar to ITO and are thus entitled for Laptops & Datacard out of 1% incremental incentive. Here, it is pertinent to note that out of this incentive all officers have got their due share like Operational Vehicle, Mid-career Training with foreign attachment etc., except AO/PS/Sr PS.

Hence, AOs/PS/Sr.PS are entitled to be issued Laptops & Datacard on the above said functional requirement. Further, the administrative justification renders the issue of Laptops & Datacard to AO/PS/Sr PS a matter of equity and fairplay.

Full text of the report is displayed in our website www.itgoa.org

IX. Amendment to IRS Recruitment Rules

- A. There was a move to introduce in IRS Rules 1988, concept of 'Year of Induction' as distinct from 'Year of Promotion', at the back of ITGOA whose members are the only feeder cadre for Promotion Quota in the grade of ACIT.

ITGOA sensed this move and raised the issue in the Quarterly Review Meeting with Chairman (Sh. Laxman Das) held on 30-5-2012. Thereafter, on 18-6-2012, objection was raised before DoPT, UPSC, Revenue Secretary & Hon'ble MOS (Finance) with copies marked to CBDT & HRD, both on the merit and surreptitious manner in which the amendment was being brought about.

The objections to the proposed amendment on merits were as under :

- Promotees (PR) because of their experience (Now 10/12 years as ITO), at a point of time when the ratio of recruitment was 80% by DR & 20% by PR, were getting 2 year weightage over Direct Recruits and this weightage was upheld by Hon'ble SC in the case of SG Jaisinghani [AIR 1967 SC 1427] in the following words :

"The first question to be considered in this appeal is whether rule 1(f)(iii) of the seniority rules as framed in 1952 violates the guarantee under Arts. 14 and 16 of the Constitution. It was contended on behalf of the appellant that the impugned rule was upon an unjustifiable classification between direct recruits and promotees after they had entered into Class I ;Grade II Service and on the basis of that classification promotees are given seniority with weightage over direct recruits of the same year and three previous years. It was contended that there was a discrimination between officers of Class I ; Grade II Service after their recruitment and the actual working of the rule kept on pushing down the direct recruits and postponing their chances of promotion to higher posts in Class I Service....."

So far as Art.16(1) is concerned, it cannot be said that the rule of seniority proceeds on an unreasonable basis. The reason for the classification is the objective of filling the higher echelons of the Income Tax Service by experienced officers possessing not only a high degree of ability but also first-rate experience. Having regard to the particular circumstances of this case, we are of opinion that the seniority rule is not unreasonable when read with the quota rule which provides for a special reservation of a small percentage of posts for the promotees who are selected by a special Committee, which determines the fitness of the candidates for promotion after they have put in at least three years of service as Income-tax Officers. A rule which gives seniority to outstanding officers with considerable experience, and selected on merit and limiting the promotion to a percentage not exceeding the prescribed limit cannot per se be regarded as unreasonable.

As we have already pointed out, the direct recruits joining Class I ; Grade II Service have to undergo a period of two years training and thereafter they become qualified for confirmation. A promotee having already undergone the very same training during the period of probation of Class II ; Grade III, joins Class I ; Grade II with three years period of assessment and working experience of the Income-tax Department. It is necessary to add that the selection of a promotee to Class I is based on merit and great weightage is given by the Departmental Promotion Committee to outstanding qualifications, record of work and the ability of the candidate, so that those who come to Class I ; Grade II are officers who have shown outstanding capability as Income-tax Officers in Class II Service..... The net effect of rule 1(f)(iii) therefore is that three years of outstanding work in Class II is equated to two of 'probation in Class I Service and on consideration of this aspect of the matter the promotee is given seniority over a direct recruit completing the period of probation in the same year.'"

- The system of weightage to Promotees have been done away with, by making the ratio of recruitment at 50% each for DR & PR from 1973 [I.T.O (Class-I) Service (Regulation of Seniority) Rules 1973] and this is continued in IRS Rules 1988 also. But, the concept of 'Year of Induction' only for Promotees keeping the ratio of recruitment intact at 50% each for DR & PR is atrocious, with the only intention of denying the PR their rightful promotion to the higher grades.
- ITOs are getting promoted as ACIT after working as a Group 'B' Gazetted Officer for around 10 to 12 years. Besides, these officers have also qualified the departmental exam for ITO-Group 'B'. Hence, there can be no plausible reason for delaying their entry in to IRS through an artificial concept of 'Year of Induction'.
- If the pattern of IAS/IPS is being cited to justify this concept, then it is pertinent to note that in IAS & IPS Promotees are getting promoted directly to senior scale i.e. DCIT, unlike in our dept, where Officers even after working for 10 to 12 years as ITO are promoted to Jr Scale i.e. ACIT and are equated with DR who are without any experience.

As a direct consequence of ITGOA's objection, the move for introducing the concept of 'Year of Induction' as distinct from 'Year of Promotion' in IRS Rules, was dropped, which otherwise would have played havoc with the career prospects of our members.

- B. In Sub-Committee No. 5 for implementing Cadre Restructuring (CRC-2013), following amendments have been proposed and ITGOA has raised its objection to the same, which are also mentioned here below :

QUOTA RULE

Following was the proposed Rule 7(2)(a) & (b) and 7(3)

7(2) Proportion of recruitment for the Direct Recruit Officers and Promotee Officers to the Junior Time Scale Grade post of Assistant Commissioner in the Service shall be as under –

(a) Fifty percent of the recruitment in Junior Time Scale Grade by Direct Recruit Officers through the Examination which will be held at such times and places as may be prescribed in a notice issued by the Commission for this purpose;

(b) Fifty percent of the recruitment in Junior Time Scale Grade by Promotee Officers by promotion of eligible Income Tax Officers, who have passed the prescribed departmental examination, through seniority cum fitness in accordance with the provisions prescribed in Schedule II of these rules on recommendation of the Departmental Promotion Committee constituted in accordance with Schedule III of these rules.

7(3) Subject to the provisions of sub rule (2) of rule 7, the Controlling Authority shall determine the number of Officers to be recruited at Junior Time Scale Grade during any particular period of recruitment and this number shall invariably be divided equally between Direct Recruit Officers and Promotee Officers for each particular period of recruitment.

ITGOA's objection

On the change of term 'vacancy' by the term 'recruitment'

In the extant rules i.e. IRS Rules 1988, quota rule is the Rule 7(2) which stipulates that *"50% of vacancies in the grade of Assistant Commissioner of Income Tax (Junior Scale) shall be filled by direct recruitment and the remaining 50% of the vacancies arising in that grade shall be filled by promotion of Income Tax Officers...."*

The above rules have worked efficiently & effectively for a quarter century. Therefore, before effecting any change, **it is for those who are proposing the change, to establish the need for change, with appropriate justification.**

In the proposed Rule 7(2), the term '**recruitment**' has been used instead of '**vacancy**' which was there in rule 7(2) of IRS Rules 1988. Further, in the proposed Rule 7(3), it is provided that **CBDT will determine the number of Officers to be recruited at the level of Junior Time Scale i.e. ACIT, in any recruitment period** i.e. vacancy year. Thus, it is clear that recruitment in the grade of ACIT in any particular year, will never exceed the number of vacancy in that grade and by a **combined reading of these two Rules, makes it evident that the sole purpose of making the said change is to restrict the number of ACIT promotions to the number of direct recruitment**. But, in the zeal to ensure equal number of Promotee and Direct Recruit ACIT in a particular year (purportedly to obviate the need for bunching of left-over Promotee Officers at the bottom of seniority list of that year), the following facts have been lost sight of :

- More number of ACIT posts will remain vacant, if the number of recruitment is less than the number of vacancy.
- Normally on account of austerity measures, there is restriction on the number of direct recruitment. For example

DoPT OM No. No. I-11011/1/2009-CRD dated 14-12-2010 (On the Sub : Consolidated Guidelines for Cadre Review of Central Group 'A' Services) provides that :

*"The Cadre Controlling Authorities are, however, **advised not to resort to any bulk recruitment as it would create a bulge in the structure leading to stagnation at later stage. This may be kept in view while projecting recruitment planning.**" (para-7) &*

DoPT OM No. 2/8/2001-PIC dated 16-5-2001 (Sub: Optimisation of Direct Recruitment to Civilian Posts) provided that :

"2.2 While preparing the Annual Recruitment Plans, the concerned Screening Committees would ensure that direct recruitment does not in any case exceed 1% of the total sanctioned strength of the Department. Since about 3% of staff retire every year, this would translate into only 1/3rd of the direct recruitment vacancies occurring in each year being filled up. Accordingly, direct recruitment would be limited to 1/3rd of the direct recruitment vacancies arising in the year subject to a further ceiling that this does not exceed 1% of the total sanctioned strength of the Department....."

3. *The other modes of recruitment (including that of 'promotion') prescribed in the Recruitment Rules/Service Rules would, however, continue to be adhered to as per the provisions of the notified Recruitment Rules/Service Rules."*

The above restriction in direct recruitment was effective from 2001 to 2009. But, such restriction was not there on promotion, probably because of the fact that the officers who will be promoted are already in Govt. Service & by promoting them, extra burden on the Govt. will be only to the extent of increment in pay, while direct recruitment will involve a much larger outlay for the Govt.

- The **proposed Recruitment Rules for IRS** are stated to be **for regulating recruitment, seniority and promotion** to the Indian Revenue Service. But it fails to **provide for the functional needs of the Income Tax Department**, which is sure to be adversely affected with more number of ACIT posts remaining vacant, especially due to the Rules 7(2) and 7(3).
- Even with these 2 rules, number of Direct Recruit ACIT & Promotee ACIT will not be exactly the same in any vacancy year, because of technical resignation by Direct Recruits due to their selection to higher service.
- Lastly, it is pertinent to mention that, Quota Rule must provide for correct allotment of vacancy to each channel of recruitment.

If the quota is based on recruitment (instead of annual vacancy) then, it will result in large number of ACIT posts remaining vacant, even when there is stagnation in the ITO grade (which is presently 12/13 years, highest in the Department in any grade). This will result in important cutting edge level (ACIT) posts lying vacant and a demoralised ITO cadre, with a direct impact on Revenue Collection. The maxim coined by Venerable Kautilya/Chanakya and adopted by I.T.Dept. as its motto '**Kosh Moolo Dandah**' (Revenue is the back-bone of a State) will be directly compromised, if ACIT posts are allowed to remain vacant indefinitely. Hence, the **proposed rules 7(2) & 7(3) are against the interest of the nation in general and that of Income Tax Department in particular.**

Further, the proposed rules are not in sync with following DoPT OMs :

No. 22034/1/2006-Estt.(D) dt. 10-4-1989 (reiterated vide OM dated 15-5-2007)

*“...it is essential that the number of vacancies in respect of which a panel is to be prepared by a DPC should be estimated as accurately as possible. For this purpose, **the vacancies to be taken into account should be the clear vacancies arising in a post/grade/ service due to death, retirement, resignation, regular long-term promotion and deputation or from creation of additional posts on a long term.** As regards vacancies arising out of deputation, only those cases of deputation for periods exceeding one year should be taken into account, due note however being kept also of the number of the deputationists likely to return to the cadre and who have to be provided for....”* (emphasis supplied)

No. 22011/9/98-Estt (D) dated 8-9-1998

*“Since in accordance with the suggested Model Calendar being prescribed herein, the panels for all the grades available on the first day of the vacancy year, it is expected that all chain vacancies may become available during the same vacancy year. Accordingly, for the sake of uniform procedure it is provided that a **DPC for a grade may take into account all clear expected vacancies by retirement etc in all the concerned grade as well as chain vacancies on account of retirement etc in the higher grades** which can be clearly anticipated in the same vacancy year.”* (emphasis supplied)

Another important aspect is that **these rules will result in arriving at wrong number for posts for reserved categories** both in Direct Recruitment and Promotion (where reservation is applicable) by not considering total vacancy for the purpose of recruitment. Thus the proposed rules will be against reservation policy of Govt., which is not desirable, both legally and socially.

In view of the above, Rule 7(2) in proposed rules must use the term ‘**vacancy**’ and the Quota in ACIT (JTS) grade, for Promotion and Direct Recruitment, must each be equal to **50% of annual vacancy** and Rule 7(3) be deleted. Otherwise, it will only give rise to avoidable litigation due to arbitrary action.

Further, the proposed rules 7(2) and 7(3) will defeat the very purpose of recruitment rules as it only provides for a gap between the number of vacancies that would arise in any year and the number of recruitment/promotion, which gap will increase year after year. The proposed Recruitment Rules do not contain any answer, as to how the situation of such large number of vacant posts in the cutting edge level, is going to be dealt with. Thus, these Rules in its proposed form is self-defeating by not providing for functional needs of the Department.

ALTERNATE SUGGESTION ON QUOTA RULE

DOPT OM No. No. AB.14017/48/2010-Estt..(RR) dated 31.12.2010 (Revision of guidelines for framing/amendment/relaxation of Recruitment Rules) at Part-IV (Para 3.11.1) states as under :

METHODS OF RECRUITMENT

(Method of recruitment, whether by direct recruitment or by promotion or by deputation/absorption & percentage of vacancies to be filled by various methods)

The different methods of recruitment, viz:

- (a) Promotion*
- (b) Direct Recruitment*
- (c) Deputation*
- (d) Absorption*
- (e) Re-employment*
- (f) Short-term contract*

And the percentage of vacancies to be filled by each method that may be prescribed for a particular post or Service depend on a judicious blending of several considerations, e.g.,

- (i) the nature of duties, qualifications and experience required;*
- (ii) the availability of suitable personnel possessing, the requisite qualifications and experience within a cadre.*
- (iii) The need for ensuring that suitable incentives exist for the maintenance of an adequate standard of efficiency in the cadre;*
- (iv) Consideration of the question whether, having regard to the role to be performed by a specified cadre or Service, it is necessary to provide for direct intake of officers at an appropriate level with a view to injecting fresh knowledge and experience that may not be normally available in a particular Service or Department etc.*
- (v) The proper mix of the six methods of recruitment mentioned at (a) to (f) above."*

The above criteria may be analyzed for determining the Quota Rule for Promotion and Direct Recruitment in the grade of ACIT (JTS) in I.R.S as under :

- (i) Nature of duty of ACIT (JTS) in IRS is mainly that of an Assessing officer, which is similar to that of ITO (difference is only in the income of assessee). Further, educational qualification for the post of Inspector (feeder grade for ITO) is Graduation which is also that of ACIT and as regards experience an ITO is usually promoted as ACIT after 10 to 12 years out of which minimum of 6 years is as an Assessing Officer with same duty functions as that of ACIT.*

(ii) On the availability of suitable personnel within a cadre, it is a fact that adequate number of ITOs available in I.T. Dept. for promotion as ACIT (JTS).

(iii) As on date the stagnation in grade of ITO is 12/13 Years and there are more than 500 ITO who have put-in 19 to 23 years service in the Department (i.e. including 7 to 10 Years as Inspector) and have got only one 1 promotion (Stagnation Chart is enclosed). This acute stagnation is adversely affecting the morale of ITOs and their efficiency. This can be reduced and efficiency of ITOs be maintained, only if the promotion of ITO to ACIT is expedited.

(iv) Based on the factual inputs at sr. no. (i), (ii) & (iii) above, it will be appreciated that the intake by Direct Recruitment at the level of ACIT (JTS) is required only for providing officers at the Senior Supervisory Level of the rank of Principal CIT (HAG), CCIT (HAG+) and Principal CCIT (Apex Scale), who will guide junior officers and decide on policy matters. Hence, number of Direct Recruits ACIT (JTS) in any year, should be less and in any case not more than the total number of posts in the level of CCIT & Pr. CCIT, which is 117.

(v) As the four modes of recruitment viz. Deputation, Absorbition, Re-employment and Short-term Contract are not presently there for the grade of ACIT (JTS), the proper mix will have to be of Promotion and Direct Recruitment. Regular annual vacancy in the level of DCIT(STS)/ACIT(JTS) will be around 300. Consequent to CRC-2013 there are 1349 ACIT vacancy (including 620 Reserves). Therefore, **the ideal mix for filling-up the posts of ACIT (JTS) will be 2/3rd by Promotion and 1/3rd by Direct Recruitment.**

The above quota rule will also ensure that there will be no stagnation for the Direct Recruit Officers, who join as ACIT (JTS) at the age of 24 to 30 Years unlike Promotees who join as ACIT at a fairly advanced age of say 40 to 45 years. Further, even with this amended ratio of recruitment, Promotee Officers will be much below 50% of the total IRS Cadre strength.

After fierce debate which went on for around 2 full days, the sub-committee made the following recommendation and also mentioned the ITGOA's dissent :

7(2) *Proportion of recruitment for the Direct Recruit Officers and Promotee Officers to the Junior Time Scale Grade post of Assistant Commissioner in the Service shall be as under –*

(a) *Fifty percent of the recruitment in Junior Time Scale Grade by Direct Recruit Officers through the Examination which will be held at such times and places as may be prescribed in a notice issued by the Commission for this purpose;*

(b) *Fifty percent of the recruitment in Junior Time Scale Grade by Promotee Officers by promotion of eligible Income Tax Officers, through selection in accordance with the provisions prescribed in Schedule II on recommendation of the Departmental Promotion Committee constituted in accordance with Schedule III.*

7(3) *Subject to the provisions of sub rule (2) of rule 7, the Controlling Authority shall determine the number of Officers to be recruited at Junior Time Scale Grade during any particular period of recruitment and this number shall invariably be divided equally between Direct Recruit Officers and Promotee Officers for each particular period of recruitment, in terms of Govt. Instruction issued from time to time.*

ITGOA has raised this material change to the Hon'ble F.M. during the meeting held on 6-9-2013, when it fell from the FM that the proposed amendment was not correct and when the amended IRS Rules is presented to him for approval, it will be taken care of.

DEPARTMENTAL EXAM FOR PROMOTION TO ACIT

Initially, in the proposed Rule 7(2)(b), there was departmental exam for promotion of ITO to the grade of ACIT.

ITGOA's Objections

This proposal is discriminatory as it ignores the fact that ITOs have cleared Departmental Exam for 'Inspector' & 'ITO-Group B' and during their 12+ years of service as ITOs they would have worked in Assessment, HQrs, Investigation, TDS, Exemption etc., Therefore, ITOs are having headstart w.r.t actual working in the I.T. Dept. as compared to a Direct Recruit ACIT, whose selection by UPSC is based on general skills. Here, it will be pertinent to state that an Inspector has also cleared such a general skill test conducted by Staff Selection Commission and Departmental Exam for DR ACIT is similar to Departmental Exam for ITO.

Besides, the age of ITOs at the time of promotion as ACIT is generally 42 to 45 years and they cannot be equated with a direct recruit ACIT who is generally of 24 to 30 years at the time of joining as ACIT. Further, for ensuring neutrality the responsibility of holding the exam will have to be entrusted to UPSC which will not be an easy task.

Lastly, inspite of all the above, if Departmental Exam for ITO for being eligible for Promotion as ACIT, is persisted, then **principle of equity will render such Departmental Exam for Promotion to all the grades in IRS** i.e. DCIT (STS), JCIT (JAG), Addl. CIT (NFSG), CIT (SAG), Pr. CIT (HAG), CCIT (HAG+) and Pr.CCIT (Apex Scale)

Consequent to ITGOA's objection, the Sub-committee no. 5 has not recommended any departmental exam for promotion to the grade of ACIT.

YEAR OF ALLOTMENT

Following was the proposed Rule 10

10. Assignment of Year of Allotment –

10(1) Every Officer appointed to the Service shall be assigned a Year of Allotment in accordance with the provisions hereinafter contained in these rules;

10(2) The Year of Allotment of an Officer appointed to the Service shall be as follows:-

(a) The Year of Allotment of a Direct Recruit Officer shall be the calendar year following the calendar year in which the Examination was held.

Provided that if a Direct Recruit Officer is permitted to join induction training with Direct Recruit Officers of a subsequent Year of Allotment, then he/she shall be assigned that subsequent year as the Year of Allotment.

(b) The Year of Allotment of a Promotee Officer shall be the calendar year following the calendar year in which the select list for recruitment by promotion of a Promotee Officer was approved by Departmental Promotion Committee.

ITGOA’s objection

The **proposed rule 10(2)(b)** i.e. Year of Allotment to Promotee Officer as the calendar year following the year in which DPC is held, **is discriminatory because any delay in holding DPC cannot be ascribed on Officer concerned.**

Following is the factual position of DPC for the grade of ACIT, in last 23 year :

Panel Year	Month of Promotion	DPC to be held by	Delay (in Months)
1991-92	December 1991	January 1991	10
1992-93	June 1993	January 1992	16
1993-94	April 1994	January 1993	14
1994-95	January 1995	January 1994	11
1995-96	January 1996	January 1995	11
1996-97	February 1997	January 1996	12
1997-98	January 1998	January 1997	11
1998-99	January 2001	January 1998	35
1999-00	January 2001	January 1999	23
2000-01	November 2001	January 2000	21
2001-02	November 2001	January 2001	09
2002-03	November 2003	January 2002	21
2003-04	January 2005	January 2003	23
2004-05	November 2006	January 2004	33
2005-06	November 2006	January 2005	21
2006-07	May 2007	January 2006	15
2007-08	October 2008	January 2007	20
2008-09	October 2008	January 2008	08
2009-10	September 2010	January 2009	19
2010-11	March 2012	January 2010	25
2011-12	March 2012	January 2011	13
2012-13	May 2013	January 2012	17
2013-14	Not held	January 2013	13

From the above, it can be seen that DPC for ACIT is never held on time and the proposal to assign the year following the year of DPC as ‘Year of Allotment’ will push down the promotee officers in seniority vis-à-vis direct recruit officer of same vacancy year in whose case UPSC conducts exam on a yearly schedule.

Hence, the 'Year of Allotment' for the Promotee Officers should be the Recruitment/Vacancy year, as per Model Calendar for promotion laid down by DOPT vide its OM No. No. 22011/5/86-Estt(D) dated 10-4-1989 reiterated in DOPT OM No.22011/9/98-Estt(D) dated 8-9-1998. This will be in line with DoPT OM No. 20011/1/2006-Estt. (D) dated 3-4-2012, which provides that :

"3. It is hereby clarified that the year of availability for the purpose of relative seniority of direct recruits/promotees would be same as prescribed in the model calendar for DPCs..."

DoPT OM dt. 3-4-2012 & Other OMs can be seen from www.persmin.nic.in

In view of the above, ITGOA suggested following Rule 10(2)(b) :

(b) The Year of Allotment of a Promotee Officer shall be the relevant vacancy/ recruitment year i.e. as per model calendar for DPCs prescribed in the DOPT OMs.

After a protracted discussion, which took one full day, the following rule has been recommended by the Sub-committee :

10 Assignment of Year of Allotment –

(1) *Every Officer appointed to the Service shall be assigned a year of allotment in accordance with the provisions hereinafter contained in these rules;*

(2) *The year of allotment of an Officer appointed to the Service shall be as follows :-*

(a) The year of allotment of a Direct Recruit Officer shall be the calendar year following the year in which the Examination was held.

(b) The year of allotment of a Promotee Officer shall be the calendar year, against the vacancies of which the promotion of officer to Junior Time Scale was made in Junior Time Scale Grade post of Assistant Commissioner (Vacancy Year)

SENIORITY RULE

Following was the proposed Rule 12(3) & 12(4) :

12(3) The relative seniority among the Promotee Officers and the Direct Recruit Officers having same Year of Allotment shall be in the ratio of 1:1, and the same shall be so determined and regulated in accordance with a roster maintained for this purpose which shall follow the following sequence, namely:-

*Promotee Officer,
Direct Recruit Officer,
Promotee Officer,
Direct Recruit officer, and so on.*

12(4) The inter-se seniority among Promotee Officers having assigned the same Year of Allotment shall be determined by a consolidated order of merit which shall be decided by giving weightage of 90% to the order of their position in the select list prepared by the Commission for such promotion and 10% to the marks obtained in the prescribed departmental examination for promotion to this grade. Provided that if two or more Promotee officers have secured equal number of marks in aggregate, the Officer who is higher in rank as assigned by the Commission shall be placed higher in the order of merit.

ITGOA's objection

On relative seniority between Promotee & Direct Recruit Officers [Rule 12(3)]

Following facts are relevant and need to be considered :

- that in the last 2 decades there is no such roster maintained for Promotee and Direct Recruit Officers.
- that the system of such a roster is as per General Principles for determining seniority in Central services as contained in MHA O.M. No. 9/11/55-RPS dated 22-12-1959, especially in the Explanatory Memorandum to the said principles. Effectively, Promotees and Direct Recruits were given definite slots in the Seniority List and when these slots were vacant due to non-filling up or otherwise, the later entrants were allowed to frog-jump over existing officers such as to occupy the respective vacant slots.

- that the system of assigning definite slots for Promotee and Direct Recruit officers have been dispensed with from 1986, vide DoPT OM No. 35014/2/80-Estt(D) dated 7-2-1986 (reiterated by DoPT OM No. 22011/7/86-Estt(D) dated 3-7-1986) and instead it is provided that arraigning of PR & DR will be till the last available PR (or DR) and all the left-over PR (or DR) will be bunched at the bottom of that year.
- Number of Promotee & Direct Recruit will not be exactly equal in any year, for reasons like technical resignation by Direct Recruit officers, retirement of Promotee Officer before date of promotion.

DoPT OMs dt 22-12-1959, 7-2-1986/3-7-1986 are there in www.persmin.nic.in

Hence, **there is a need for a clarification** that in case of any Promotee or Direct Recruit Officer who is left after arraigning them in the ratio of 1:1, **such left-over PR or DR will be bunched at the bottom of seniority list of that particular year. This will be in line with Rule 12 (2)** which stipulates that Officers of an earlier 'year of allotment' will rank senior to officers with later 'year of allotment'. Moreover, and absence of this provision will result in avoidable litigation, as is presently going on. Following case-laws of Hon'ble SC are relevant on this issue :

1. A. Janardhana – 1983 SCC L&S 467

“It is therefore time to clearly initiate a proposition that a direct recruit who comes in to service after the promotee was already unconditionally and without reservation promoted and whose promotion is not shown to be invalid or illegal according to relevant statutory or non-statutory rules should not be permitted by any principle of seniority to score a march over a promotee because that itself being arbitrary would be violative of Articles 14 and 16.”

2. N.K.Chauhan Vs. State of Gujarat – 1977 (1) SCC 308

Para 32(3) of the judgement dated 01-11-1976

*“.....The impact of this position is that if sufficient number of direct recruits have not been forthcoming in the years since 1960 to fill in the ratio due to them and those deficient vacancies have been filled up by promotees, **later direct recruits cannot claim ‘deemed’ dates of appointment for seniority** in service with effect from the time, according to the rota or turn, the direct recruits’ vacancy arose. **Seniority will depend on the length of continuous service** and cannot be upset by later arrivals from the open market.” (emphasis supplied)*

Para 40(d) of the judgement

“.....Promotees regularly appointed during period A in excess of their quota, for want of direct recruits (reasonably sought but not secured and because tarrying longer would injure the administration) can claim their whole length of service for seniority even against direct recruits who may turn up in succeeding periods.”

3. Direct Recruit Class II Engg. Officers Vs. St. of Maharashtra [1991 SCC(2) 715]

In Para 44 of Order dt. 2-5-1990, 5 judge Constitution Bench has held
“(A) Once an incumbent is appointed to a post according to rule, his seniority has to be counted from the date of his appointment and not according to the date of his confirmation.”

(E) Where the quota rule has broken down and the appointments are made from one source in excess of the quota, but are made after following the procedure prescribed by the rules for the appointment, the appointees should not be pushed down below the appointees from the other source inducted in the service at a later date.”

4. SP Gupta Vs. St. of J&K–2000(7) SCC 561 (Para 79 of order dt. 28-4-2000)

“Seniority has to be worked out between direct recruits and promotees for each year.” (emphasis supplied)

Accordingly, proposed Rule 12 (3) be reframed as under :

12(3) The relative seniority among the Promotee Officers and the Direct Recruit Officers having same Year of Allotment shall be in the ratio of 1:1, being corresponding to the quota rule of 50% each for Promotion and Direct Recruitment, in the following sequence, namely:-

Promotee Officer (PR) – 1 of ‘X’ Year of Allotment
 Direct Recruit Officer (DR) – 1 of ‘X’ Year of Allotment,
 Promotee Officer (PR) – 2 of ‘X’ Year of Allotment,
 Direct Recruit Officer (DR) – 2 of ‘X’ Year of Allotment , and so on,

till the last available Promotee or Direct Recruit Officer of a particular ‘Year of Allotment and left-over officers, if any, will be bunched at the bottom of that particular ‘Year of Allotment’.

After extensive debate, the following have been recommended :

12(4) The relative seniority among the Promotee Officers and the Direct Recruit Officers having assigned the same year of allotment shall be in the ratio of 1:1 in the same year of allotment and the same shall be so determined in accordance with a roster maintained for this purpose which shall follow the following sequence, namely :

Promotee;
Direct Recruit
Promotee
Direct Recruit and so on

On inter-se seniority of among Promotee Officers

In view of objections to departmental exam, in proposed Rule 7(2) above, the inter-se seniority of Promotee Officers should continue to be as per the Order in which these officers are selected for promotion by the DPC.

Further, it is pertinent to note that even otherwise, the departmental exam at best can be a qualifying one i.e. all those who clear the same i.e. scoring more than a minimum pass mark (i.e. say 50%, 55% or 60%) will be eligible for ACIT Promotion and in such a scenario the inter-se seniority, if determined, with weightage for performance in departmental exam, will result in plethora of avoidable litigation.

After discussions the following rule has been recommended :

12(5) The inter-se seniority among Promotee Officers shall be determined in the order of their position in the select list prepared by the Commission for such promotion.

Probation Rule

14(4) During the period of probation or any extension thereof;

- (a) A Direct Recruit Officer shall be required to undergo induction training and to pass the Departmental Examination as prescribed for this purpose by the Controlling Authority;*
- (b) A Promotee Officer shall be required to undergo minimum six weeks' mandatory training as a condition for confirmation in Group A.*

ITGOA's objection

Rule 14(4)(b) is wrongly numbered and gives an impression that there is probation in respect of Promotee ACIT. But, this will be in contravention of DOPT guidelines which state that for a Govt. Servant, confirmation will only once during his service career in the grade of initial recruitment. Therefore there cannot be any second probation.

In this regard, it is pertinent to mention that there is no probation, on promotion to the grade DCIT, JCIT, Addl. CIT, CIT & CCIT. Therefore, **the clause of probation for Officers promoted as ACIT** (but who are confirmed employess with more than 20 years service, out of which 12/13 years are as Group 'B' Gazetted Officer i.e. ITO and with a minimum of 6 years as Assessing Officer) **is highly discriminatory.**

In view of the above, the proposed Rule 14(4)(b) be renumbered as 14(8) and be reframed as under :

14(8) A Promotee Officer shall be required to undergo minimum six weeks' mandatory training, before Promotion or immediately on Promotion.

The sub-committee has however, recommended as under :

14 (4) During the period of probation or any extension thereof;

(a) a Direct Recruit Officer shall be required to undergo induction training and to pass the departmental examinations as prescribed by the Controlling Authority for this purpose;

(b) a Promotee Officer shall be required to undergo such period of mandatory training as may be prescribed by the Controlling Authority from time to time

as a condition to satisfactory completion of the probation

Eligible service as ITO for promotion as ACIT

ITGOA had objected to change in Schedule-II to IRS Rules, w.r.t residency period for promotion to grade of ACIT, as per Schedule-II to the IRS Rules, from 3 years to 5 years. As this was not in sync with similar grades in Central Govt. i.e. in CSS for promotion to the grade of Under Secretary with GP-6600 in PB-3, the residency period as Section Officer (equivalent to ITO) was 6 years. In our Dept. the residency period for promotion as DCIT with GP-6600 in PB-3 was 4 years as ACIT (with GP-5400 in PB-3). So logically, the residency period for ITO to ACIT must be 2 years (i.e. 6 – 4). But, the committee has continued with its recommendations.

X. Promotions

In the last two year period, following promotions took place :

I. I.T.O to A.C.I.T

- i. Promotions for RYs 2010-11 & 2011-12 was effected vide Order No. 60/2012 dated 28/03/2012, wherein 202 ITOs were promoted. This was despite a vexatious litigation on the issue of 'Own Merit' at CAT-Mumbai and Bombay High Court.
- ii. Promotion for RY 2012-13 was effected vide Order No. 83/2013 dated 13/05/2013, wherein 141 ITOs were promoted, despite the litigation in CAT-Ahd. & CAT-Mumbai.
- iii. Proposal relating to RY 2013-14 (for about 180 vacancy) has already been submitted to UPSC.

Multiple Litigation started by our own members, mainly w.r.t position in All India Seniority List and on perceived gain on seniority position by those ITO who had joined as DR Inspectors on account of their own interpretation of Hon'ble SC judgment in the case of NR Parmar and on Own Merit case etc. are proving to be main obstacle for ACIT promotion.

II. A.C.I.T to D.C.I.T

ACsIT, who completed 4 years as on 01.01.2011 (2006 batch), 01.01.2012 (2007 batch), 01.01.2013 (2008 batch) & 01.01.2014 (2009 batch), have been promoted as DCIT. But, the promotion of 2006 & 2007 batch have not been given w.e.f 1.1.2011 and 1.1.2012, which has adverse effect both financial and career-wise due to delay in their JCIT promotion as the requisite residency period is 5 years as DCIT.

Further, from the 2009 batch there are more than 150 Officers who are left-out due to non-availability of APAR of FY 2012-13.

III. D.C.I.T to Jt. C.I.T

Ad-hoc JCIT Promotions has been granted to 2003 & 2004 batch with one year relaxation, where more than 150 Promotees have got elevated.

Officers of 2000 & 2001 batch have been regularized as JCIT in November 2013, but with prospective effect. ITGOA has taken-up the matter with CBDT by citing orders of both CAT (PB) and Delhi HC. Further, DPC for JCIT to Addl. CIT for 2000 batch has also been held. ITGOA has also raised the issue of one year relaxation for 2005 batch and CBDT has agreed to moot the proposal once Ad-hoc promotion of 2002, 2003 & 2004 batch are referred to UPSC for regularization.

XI. Efforts towards consensus & transparency

Following meetings are efforts consigned in fostering consensus and the list of communications/circulars are measures in promoting transparency :

Managing Committee Meetings

Three Managing Committee Meetings have been held as under :

MCM at Kerala on 6 & 7/07/2012, MCM at Puri (Orissa) on 3 & 4/2/2013, MCM at Delhi on 6, 7 & 8 /07/2013.

Secretariat Meetings

Eight Secretariat Meetings have been held on 21/03/2012, 22/11/2012, 19/01/2013, 08/01/2013, 10/03/2013, 04/06/2013, 22/11/2013 and 05/01/2014 and in the last 5 meetings Secretary and/or President of all Units were also invited considering the importance of the issues at hand.

J.C.A Meetings

Four formal Meetings have been held by the Central JCA on 21/3/2012, 25/6/2012, 19/1/2013 and Joint Working Committee Meeting on 29/7/2013. Besides, informal meetings have been held by Joint Convenors of JCA i.e. Secretary General of ITGOA & ITEF.

C.C.G.G.O.O Meetings

One Meeting and Two Conventions have been held have been held by C.C.G.G.O.O With the announcement of VIIth Central Pay Commission, the thrust will be to converge the common demands of Promotee Officers in the Central Govt. Departments and submit a consolidated submission.

Efforts are on to get this confederation recognized as an apex body of all the recognized Associations of promotee officers in the Central Govt. Service. As of now, the confederations comprises of 15 Organisations of Officers in Central Govt. so that there is a forum like a JCM as a grievance redressal machinery, for promotee officers.

CIRCULARS / COMMUNICATIONS / SUBMISSIONS OF ITGOA & JCA

By I.T.G.O.A

Sl No.	Date	Description	No. of Pages
1	25-01-2012	On notional effect from 1-1-1996	1
2	31-01-2012	On revival of agitation by ITGOA	2
3	25-02-2012	On agitation & Cadre Restructuring	2
4	03-03-2012	On agitation	1
5	14-03-2012	On agitation	2
6	25-03-2012	On relative seniority of DR & PR in IRS	2
7	28-03-2012	On suspension of agitation	2
8	10-04-2012	On DoPT OM dated 3-3-2008 & 3-4-2012	4
9	04-05-2012	On the Dharna by JCA	1
10	25-05-2012	On pending issues	2
11	04-06-2012	On pending issues	4
12	22-06-2012	On promotion & other issues	6
13	11-07-2012	On Hon'ble Delhi HC's Order in PR vs DR case	3
14	30-07-2012	On litigation for JCIT promotion	2
15	01-08-2012	On agitation	2
16	15-08-2012	On JCIT promotion to 2003 batch	2
17	18-08-2012	On suspension of JCA agitation	2
18	17-10-2012	On pending issues	6
19	04-11-2012	On pending issues	4
20	24-12-2012	On judgment of Hon'ble SC in NR Parmar	11
21	05-02-2013	On Agitation by ITGOA	2
22	26-02-2013	On Agitation by ITGOA	2
23	12-03-2013	On Agitation by ITGOA	2
24	04-04-2013	On Agitation by ITGOA	2
25	15-04-2013	On suspension of agitation	2
27	28-04-2013	On Pending issues	4
28	26-05-2013	On pending issues	4
29	08-06-2013	On CRC-2013 & other issues	5
30	20-07-2013	On CRC-2013 & after Delhi MCM	14
31	10-09-2013	On CRC-2013 after meeting FM on 6 th Sept.	3
32	12-10-2013	On pending issues	3
33	30-12-2013	On sub-committee report on CRC-2013 & other pending issues	6
		Total number of pages...	110

By J.C.A

Sl No.	Date	Description	No. of Pages
1	25-04-2012	On JCA Agitation	2
2	26-06-2012	On JCA Agitation	4
3	02-08-2012	On JCA Agitation	2
4	17-08-2012	On suspension of Agitation	1
5	23-08-2012	On suspension of Agitation	1
6	19-11-2012	On formation of PGRM	2
7	20-11-2012	Strike Circular	1
8	12-12-2012	For success of strike	2

XII. Program of Agitation and other actions

During the period under reference, following agitational programs were successfully conducted :

Under the banner of J.C.A

In pursuit of 16 point charter of Demands

- Lunch Hour Demonstration with Mass Deputation to CCIT (CCA) & submission of memorandum on 03-05-2012 & 12-07-2012.
- Day Long Dharna in front of all CCIT Offices on 08-05-2012.
- Non-submission of statistical reports from 13-07-2012
- Half day walk-out on 19-07-2012
- One day Total Strike on 12-12-2012.

The above agitation was suspended on 17-08-2012, on the assurances given by Member(P) & Chairperson-CBDT and on formation of Interim Committee for personnel Grievances..

Under the banner of I.T.G.O.A

In pursuit of ITO to ACIT Promotion & early implementation of proposals of Cadre Review & Restructuring of the I.T. Department

Following full fledged agitation program was launched by I.T.G.O.A all by itself, on its own strength, as detailed below :

- from 31-01-2012 the agitation (which was suspended w.e.f 1-1-2012 on Chairman-CBDT's assurance) was revived in pursuit of ACIT promotion for RY 2010-11 and 2011-12. The agitational program consisted Protest against Chairman and Member (P)- CBDT on their official visits across the country, Non-Cooperation by all our members by Non-submission of statistical reports, Dossier Reports, DO Letters, Non-participation in Survey & Search action.
- In pursuit of ACIT promotion relating to RY 2012-13, agitation was started from 11-02-2013, which included Lunch Hour Demonstration on 15-02-2013, Non-submission of statistical reports, Dossier Reports, DO Letters from 11-02-2013, Non-participation in Survey & Search action from 20-02-2013 & No scrutiny Assessment in February 2013.

The above agitation was suspended on 15-04-2013 on the specific request of new Member (P) & announcement of date of DPC for ACIT promotion as 18-4-2013. But while suspending it was clarified that report of March 2013 only will be submitted & not for earlier months. Wide Publicity was given to all programs of action and problems in the print and electronic media.

Petitions & letters were regularly written to the Board, R.S., M.O.S, F.M. and other authorities like Minister in charge of DOPT, etc. on all matters concerning our member officers. These were followed up by personal meetings. During the course of agitation, Member (P)'s letter was effectively refuted with ten page reply dated 11-2-2013 on all the pending issues and this found favour with many in the Administration also.

One major discrimination which was successfully overcome was the denial of **International attachment to Promotee ACITs**. For the Officers of 2010-11 & 2011-12 the said attachment was announced at the insistence of ITGOA, but was cancelled citing non-availability of budgetary allocation for expenses, as the promotion was in the last month of FY i.e. March 2012. But this fructified for Officers of 2012-13, who visited Malaysia & Singapore in August 2013.

On the issues arising out of CRC-2013, mainly pentafurcation of ACIT posts i.e. dividing into 5 years, Non-creation of AO-Grade I, PPS & Sr. PPS commensurate with the Apex Scale, HAG+ & HAG Scale was raised in the form of petition to more than 60 Member of Parliaments who made VIP reference to Hon'ble FM & Hon'ble PM. Besides, around 10 Cabinet Minister also intervened on our behalf, all of which culminated in to a meeting with Hon'ble FM on 6-9-2013 for more than 30 minutes. Besides, a detailed press conference was held at Delhi on 18-7-2013 which was covered by major dailies like Times of India, Economic Times, Dainik Bhaskar, Hindu Business Line, Political & Business Daily, Financial Chronicle, PTI etc.

Right to Information (RTI) was effectively used during the period and this has yielded some concrete result like DoPT OM No. 20011/1/2006-Estt. (D) dated 3-4-2012 which clarified that year of availability for Promotee Officers will be as per Model Calendar thereby nullifying the negative impact of DoPT OM dated 3-3-2008. Similarly, the move of HRD to introduce the concept of 'Year of Induction' as distinct from 'Year of Promotion' was shelved due to RTI query filed in HRD. Besides, in the litigation on relative seniority between PR & DR also, many relevant information were obtained through RTI that strengthened our case.

Part - II



Way Ahead

XI. Road-Map for future

Members of ITGOA are on cross-roads due to the following :

Indifferent Administration (evident from prospective DCIT promotion for 2006 & 2007 batch, prospective JCIT regularization for 2000 & 2001 batch & referring of all routine decisions to DoPT & DoLA, which results in avoidable delay, Scant regard for JCA-Delhi's suggestion to merge Directorates and place the staff concerned under CCIT(CCA) Delhi instead of a separate cadre under DG-Adm.)

Belligerent IRS Association (Perceptible from the litigation on relative seniority between DR & PR started by some DR IRS Officers of 2002 & 2003 batch, Stiff opposition to relaxation & diversion of DR quota to PR Quota and even for one-go Promotion to the extent of PR Quota out of vacancies arising on account of CRC-2013, Proposed Departmental Exam for ITO to ACIT promotion, Proposed concept of 'Year of Induction' as distinct from 'Year of Promotion' etc.)

Serious conflict of interest within ourselves (due to Hon'ble SC's judgment in the case of UOI & Ors. vs NR Parmar, Region-wise allocation of posts arising due to CRC-2013, etc.)

Hence, there is an urgent & overwhelming need to foster the spirit of unity amongst our members, more than ever before. This should be the beacon for all endeavors of ITGOA in the coming two years. Besides, the following issues needs to be pursued :

Pay-related Issues

- a. Group 'B' Officers (ITO, PS & AO-Grade III), should be in a separate Pay Band befitting their Gazetted Status. These Officers cannot remain in PB-2 where there are non-gazetted staff like Inspector, Executive Assistant, etc. and there is a vast difference in their role, nature of duties & responsibilities of a Gazetted Officer vis-à-vis staff members.

Hence, **Group 'B' Gazetted Officers be placed in PB-3** with Grade pay of 5400. Further, this Pay Band i.e. PB-3 can be for executive officers i.e. ITO, ACIT and DCIT (in our Dept.), Section Officers & Under Secretaries in Govt.

- b. Functionally JCIT and Addl. CIT are identical in our Department. Similarly in Govt. Ministries also Dy. Secretary & Director are inter-changeable. Besides, their grade is JAG (Jr. Administrative Grade) and only an officer who has completed 9 years as Group 'A' Officer is elevated to this grade. Hence, JCIT (and Dy. Sec.) must be placed in PB-4.

As the 7th Central Pay Commission has been constituted, the above aspects need to be highlighted in our submissions. ITGOA must infuse the above idea amongst other Promotee Officers & Group 'B' Officers Organisations/Associations in the Central Govt. and make a joint demand under C.C.G.G.O.O for ensuring its success.

Another, important aspect to be borne in mind is that submissions on behalf of ITGOA, COC (Revenue) and C.C.G.G.O.O must be within the time-frame that may be stipulated by 7th CPC, lest the same remain unheeded despite its contents and its relevance. For this we must gear-up from now itself.

Career-related Issues

- c. Early finalization of **All India Seniority List of ITOs** in sine-qua-non for ensuring smooth career progression of our members. This seniority list is a compilation of seniority lists of ITOs pertaining to 18 CCIT Regions across the country and **as long as there are distinct dates of promotion there would be no disputes in this All India Seniority List**. But, when date of promotion as ITO is same in two or more regions, then disputes will arise, because then the only logical basis for determining the inter-se seniority of such ITOs from different regions promoted on the same date, will be their seniority in the feeder grade i.e. Inspector, where there is scope for controversy based on :
 - i. Difference in stagnation level of Inspectors in different regions.
 - ii. Existence of DR Inspectors with All India Ranking given by SSC and PR Inspectors where there is no such All India Ranking.
 - iii. Different regions were following different criteria like 'Vacancy Year'/ 'Year of receipt of dossier'/ 'Year of joining'/ 'Year of intimation to SSC' for determining the inter-se seniority of Inspectors.
 - iv. There are Inspectors who have opted for Inter-charge transfers, where there is condition for losing of seniority.

For resolving the above controversies, uniform guidelines from CBDT to all CCsIT (CCA), in the wake of Hon'ble Supreme Court judgment in the case of NR Parmar, is crucial and this needs to be expedited. This alone can reduce litigation on the All India Seniority List of ITO, which are amongst our own members and at times it is self-defeating.

- d. ITGOA will have **to be vigilant and alert with regard to any amendments to IRS Recruitment Rules**, as that has scope for bringing in far-reaching effect on the career of promotees as a whole. In this direction, the ongoing litigation initiated by some DR IRS Officers of 2002 & 2003 batch viz. Vikas Keraba Surywanshi & Others must also be attended to, because the matter is in Hon'ble Supreme Court [vide SLP 21339 of 2012] and **CBDT is not pursuing the case with any enthusiasm** which is evident from the fact that no senior law officer i.e. ASG has been appointed for representing it in the Apex Court, when the same case was fought by ASG in the Hon'ble Delhi High Court & CAT-PB. Probably CBDT is towing the line of IRS Association and wants to help the cause of DR IRS Officers. Here it must be remembered that any set-back in the Apex Court will be not be easy to be undone. Further, in the same case the matter of merit i.e. whether Rota-Quota Rule has been properly followed in the IRS Civil List or not, which is remanded by High Court to CAT-PB will also have to be followed-up, for safe-guarding the rightful seniority of our members. Otherwise, there is scope of PR officers being pushed down by 7/8 years in the Seniority, which will seal the fate of all PRs such that most of them will retire as ACIT or DCIT.

Infrastructural Issues

- e. Laptops issued earlier have become old and hence scheme for replacement of such old Laptops be brought on priority. As regards the old laptops, the same can be offered to the officers or staff at its depreciated value.
- f. Laptops and data-cards should be extended to A.O & P.S./Sr P.S., both on account of their right in 1% incremental incentive & on functional needs.
- g. Operational vehicles be allotted @ one for JCIT, One for DCIT/ACIT and one for Two ITOs, including Audit/HQ/Tech./ITAT and other non-field postings. In single ITO station charges, one operational vehicle must be provided.
- h. Car Loans of Rs.5 Lakhs be provided to ITOs & above.

Although the above issues have been taken-up before the sub-committee no. 7 on Infrastructure, ITGOA will necessarily have to pursue these issues at all available opportunity, for its early achievement.

Organisaional Issues

- i. ITGOA must continue its united movement with other Service Associations both within and outside the Department i.e. along with ITEF in JCA (Joint Council for Action), along with Associations of Customs & Central Excise in C-O-C (R) Co-ordinating Committee of Federations in Dept. of Revenue and C.C.G.G.O.O (Confederation of Central Govt. Gaz. Officers Organisations) for highlighting the hardship of its members and achieve their just demands.
- j. For fostering functional cohesion, Resolution No. 19 was passed in 41st BGM of ITGOA held at Mumbai i.e. relating to widen the Secretariat such as to include 2 Asst. Secretaries from Units not having any office bearer or Zonal Secretary or 8 Committee Members to be co-opted from the Units not represented in the Secretariat. This, may be put-up for discussion in MCM & BGM. As regards the 5 Zones, it is proposed to be as under :

North Zone	- NWR, Rajasthan, Delhi, UP(W)	- 4 Units
South Zone	- Kerala, T.N. & P, A.P., KTK & Goa	- 4 Units
East Zone	- NER, W.B., Bihar & Jharkand, Orissa	- 4 Units
West Zone	- Gujarat, Mumbai, Pune	- 3 Units
Central Zone	- Nagpur, M.P. & C.G., UP(E)	- 3 Units

		Total - 18 Units
		=====

The 42nd BGM can discuss and decide on the above proposal.

XII. Epilogue

Concluding words of the Report presented in 41st B.G.M of ITGOA were that of Swami Vivekananda (whose 150th Birth Centenary was on 12-1-2014) & it was :

“Nothing good in the world becomes fruitless ;

Be it work or thoughts.”

In the light of above maxim, ITGOA has dedicated all its actions, whether defending in courts, negotiation with CBDT, agitational program in pursuit of our just demands and even lobbying with authorities like Revenue Secretary, Hon’ble MOS (Fin.), Hon’ble Finance Minister, Hon’ble Prime Minister, Other Hon’ble Ministers & Hon’ble Members of Parliament, in the last two year period, which have been elaborated in this report. **Some such significant submissions are Annexed to this report at the end, for future reference.**

In utter deference to our member’s observations on the concluding chapter of the report tabled, in the 41st BGM at Mumbai, discussion on global economic scenario is consciously avoided. But, as responsible citizen and more so as Taxmen, we are stake-holders in the Indian economy. Hence Indian economic situation is briefly discussed in the following paras, as an overview.

India's economy is looking up. Despite a slower growth in Exports at an average rate of 5.86%, the trade deficit has fallen to 9.2 billion \$ (USD) which is almost by 50%. This is mainly because of fall in imports by around 16.37%. RBI has stated that by the end of this fiscal year, current account deficit will be less than 3% of GDP which is a long cherished goal in the direction of financial discipline. The Census-2011 has found that poverty has come down to a record 22% by the end of 2011-12 and share of agriculture employment in GDP, has come below 50%.

The economic optimism can also be gauged by the direct tax collection which has gone up by 15% in the current year, in comparison to earlier year. In absolute terms, total collection in F.Y. 2012-13 was Rs. 5,48,845 Crores (after a pay-out of refund of Rs.82,704 Cr.), out of total tax of Rs.10,38,000 Crores. The Target for total tax is Rs. 12,35,000 Crores in F.Y. 2013-14, out of which target for direct tax is Rs. 6,68,109 Crores. Net collection upto 20/12/2011 is Rs. 4,12,918 Crores, which works out to around 62% of target. As per some estimate collection for current fiscal year will be around Rs. 6,50,000 Crores.

According to a survey by global consultancy firm Ernst & Young (EY), India is the most attractive investment destination in the world. Indian economy is expected to grow at 3.4% in the current fiscal, a slight increase from 3.3% in FY 2012–13, as per projections of Organisation for Economic Co-operation and Development (OECD). The growth is estimated to be even greater in FY 2014–15 (5.1 per cent) and FY 2015–16 (5.7 per cent).

A notable feature of the growth story is that industrial economy is gathering momentum on the back of improved output of eight core sector industries – coal, crude oil, refining, steel, cement, natural gas, fertilisers and electricity – which, at 8 per cent in September 2013, rose at its fastest pace in a year. The Cabinet Committee on Investments (CCI) has approved the speedy execution of 36 infrastructure projects entailing investments of Rs 1,830 billion (US\$ 29.28 billion) to boost investor confidence.

Other important economic developments in the country are as follows :

- Indian companies signed as many as 360 private equity (PE) deals totaling US\$ 8.9 billion during the January–October 2013 period, registering an increase of 33 per cent over the corresponding period, a year ago.
- Indian corporates raised Rs.1,700 billion (US\$ 27.20 billion) through commercial papers (CPs) during the first half of FY 2013–14. A total of 169 issuers raised this amount, according to a report by Prime Database.
- The cumulative amount of FDI equity inflows into India were worth US\$ 303.06 billion in the April 2000–August 2013 period, according to the data published by Department of Industrial Policy and Promotion (DIPP).
- Foreign exchange (Forex) reserves of India rose in the week ending October 11, 2013 by US\$ 1.5 billion to US\$ 279.24 billion, according to data released by the Reserve Bank of India (RBI).
- IT spending by the Government of India is projected to reach US\$ 6.4 billion in 2013, a growth of 7 per cent year-on-year, according to a report by research and advisory firm Gartner.
- General Electric (GE) plans to make India a manufacturing hub for its global markets due to its huge talent pool and lower manufacturing costs. The company's upcoming plant at Chakan, Maharashtra, is the first major step towards this direction.

- Public cloud services market in India is expected to grow by 37.5 per cent in 2013 to touch US\$ 434 million. This is an increase of US\$ 119 million from the US\$ 315 million forecast for 2012, according to a study by Gartner.
- Garments exports from India have increased by 31 per cent to touch US\$ 1.19 billion year-on-year in October 2013.
- The interest for costume jewellery is on the rise and costume jewellers estimate that they have clocked 20–30 per cent growth in the current fiscal. The industry size is expected to touch US\$ 2.40 billion by December 2015.
- The number of millionaires in India is expected to reach 300,000 by 2018 from about 182,000 currently, according to the global wealth report released by the Credit Suisse Research Institute. Wealth per adult in India has risen by 135 per cent from US\$ 2,000 in 2000 to US\$ 4,700 in 2013, a growth of 8%.
- India added about US\$ 17.6 billion worth of value domestically in 2012 by processing and fabricating gold bars and coins.
- The Life Insurance Council (LIC), the industry body of life insurers in India, has estimated the sector to record a compound annual growth rate (CAGR) of 12%–15% over the next five years.
- The total number of registered micro, small and medium enterprises (MSME) in India recorded a 19 per cent growth in FY 2011–12, according to the Ministry of MSME's annual report for FY 2012–13.

From the above, it will not be wrong to conclude that India and its economy is on full throttle and can take-off to reach new heights. We must contribute our mite in the country's progress, in whatever little way that is possible.

In this context, following couplets from renowned **Thirukkural** penned by **Tamil saint poet Revered Thiruvalluvar** comes to the mind :

*“An industrious labour force, knowledge and wealth
are the elements that make a prosperous State.”*

*“There is no other munition of war, as effective as wealth.
There is no sharper sword than wealth,
with which to cut the pride and confidence of the enemy.”*

Acknowledgement

Firstly, ITGOA wishes to place of record its sincere THANKS to all its members from all grades, for their unstinted support to the cause of the organization and preparedness to come forth for any type of agitational program, even if that meant personal discomfort to them. To quote one example, in the year 2013 ITGOA gave a call that no scrutiny assessments/disposals will be given in February 2013 and this was protest against inordinate delay in ITO to ACIT promotion relating to RY 2012-13. Although this call resulted in mounting of some pressure on the members with huge pendency, all of which will have to be completed in March 2013, otherwise these cases would have been time-barred. Still our members stood by ITGOA and implemented the agitation's call 100%.

A red salute to all members of ITGOA.

There were many occasions, when at very short notice Secretariat Meeting with participants from all Units of ITGOA was organized in Delhi, which could not be a reality without the unstinted support of ITGOA-Delhi Unit (through S/Sh. H.S.Kharab & Baswanand-former President & GS and S/Sh. Ajay Goyal & Bhagat Singh-current President and GS) along with all Managing Committee members and JCA-Delhi Circle (including S/Sh. Ashok Kanojia & Ombir-President & GS of ITEF-Delhi). Besides, agitational program, especially gheraoing CBDT Members was more effective in Delhi may be due to locational advantage. This could not have been successful without whole hearted support of the above leaders from Delhi. **A red salute to these leaders and all members of ITEF-Delhi.**

Lastly, we shall be failing in our duty, if we do not mention the support (both active and moral) of ITEF our JCA partners, through S/Sh. Ashok Salunkhe & K.P. Rajagopal (President & Secretary General of ITEF-CHQ). **A red salute to them.**

Before signing off, I would like to quote following sayings:

"Faith is the bird that feels the light when the dawn is still dark"

Nobel Laureate & Great Indian poet & playwright viz. **Sh. Rabindranath Tagore**

"Never limit your challenges ; Always challenge your limits."

Missile Man and 11th President of India, Bharat Ratna **Dr. A.P.J. Abdul Kalam.**

The above musing will guide us, in all our endeavours in pursuing the just cause of our members, through **persuasion, litigation or agitation.**

LONG LIVE I.T.G.O.A ; LONG LIVE J.C.A ; LONG LIVE OUR UNITY

Sd/-

**(RAJESH MENON)
SECRETARY GENERAL**



Income Tax Gazetted Officers Association

President

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ITGOA(CHQ)/Training/2012-13

18th June, 2012

To,
The Chairman,
Central Board of Direct Taxes,
North Block, New Delhi – 11001.

Sir,

Sub : Objections to Postponement/Cancellation of International Attachment from training program of Promotee ACIT– reg.

.....

Please refer to the above.

2. We wish to register **our stanch protest to the discrimination** meted out to our members i.e. Promotee ACIT, in whose case the international attachment module (1 week) out of 12 week training program has been postponed by the DGIT (NADT) citing Govt.'s austerity measures.

3. The sense of **discrimination is manifest** from the fact that in the same I.T. Dept., **40 CITs and 40 Addl./Jt. CITs** have been nominated for 6 Weeks Advanced Mid-Career Training which includes 2 weeks - International Module, in the same period i.e. June-July 2012, causing **disillusionment amongst all promotee officers**. This does not augur well for smooth functioning of the department and revenue collection capacity due to adverse impact on their morale.

5. **We implore upon your fair sense of judgment**, to issue necessary directions to the concerned authorities to take remedial steps on the above matter and **uphold the principles of equity and fair-play**.

Yours sincerely,

Sd/-

(Rajesh D. Menon)
SECRETARY GENERAL

Copy to :

1. The Revenue Secretary, Govt. of India – For information.
2. The DGIT (NADT), Nagpur – For necessary action.

ITGOA(CHQ)/Training/2013-14

25th June, 2013

To,
The Member (P),
Central Board of Direct Taxes,
North Block, New Delhi.

Respected Madam,

Sub : Foreign attachment in Training for Promotee ACIT - reg.

Kindly refer to the above.

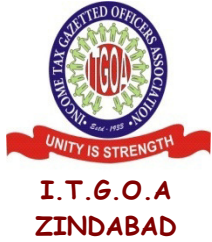
2. Your kind attention is drawn to the following factual position :

- a. Promotee ACIT of R.Y. 2012-13 are undergoing 10 week training at NADT **which includes one week foreign attachment**. The said training program has started on 17-6-2013, **but till date the procedures for obtaining official passport for the said trainees has not yet been started**. Now, there are talks at some quarters that **foreign attachment is being cancelled**.
- b. With regard to the above, **such foreign attachment** (one week to Singapore) to around 160 Promotee ACIT of R.Y. 2010-11 & 2011-12 in the month of March-April 2012 **was cancelled** first **citing Govt.'s austerity measures** and when ITGOA pointed out that during the same time around 80 Addl. CITs were sent to USA on Advance Mid-career training program, **official explanation was changed to non-provision of budget**. It was then assured that in 2013-14 the PR ACITs of 2010-11 & 2011-12 will be sent on foreign attachment when the necessary budget will be made at the start of the year itself.

3. We beseech upon your kind self to direct DG(NADT) & DG(HRD) to honour the commitment of foreign attachment to Promotee ACIT and remove the sense of discrimination to our members, when such foreign attachments are regular for Direct Recruit ACIT.

Yours sincerely,

(RAJESH D. MENON)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

(09848011126)

E-mail: sitaram_akunuru@yahoo.com

Secretary General

RAJESH D. MENON

(09869504653)

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ITGOA(CHQ)/IRS Rules/2012-13

27th June, 2012

To,
The Hon'ble Finance Minister,
Govt. of India,
New Delhi – 110001.

Honourable Sir,

**Sub : Unilateral move to amend the IRS Rules 1988
to the detriment of Promotee Officers – reg.**

.....

Kindly refer to the above.

2. Your kind attention is hereby drawn to the **surreptitious manner** in which CBDT is trying to amend IRS Rules 1988 for introducing a concept of '**Year of Induction**' as distinct from '**Year of Promotion**', without any discussion with **ITGOA the only recognized Service Association** of officers working in the I.T.Dept, **whose members (ITO) are the only feeder cadre to 50% of IRS** (promotion quota) in the grade of ACIT.

3. Your honour's attention is also drawn to our letter dtd. 18-6-2012 (copy enclosed) wherein we have highlighted **the delay in holding DPC for ACIT in last 21 Years and Objections on Merit**, to the above proposal of CBDT. Similar letters has been written to Revenue Secretary, DOPT, UPSC, MOS(Finance). We also raised objection in the Quarterly Meeting with Chairman, CBDT held on 30-5-2012 and in the meetings with *Interim Committee for Grievance Redressal* headed by Member(P&V) & Member(R). Still the CBDT has not discussed the issue with us.

4. Your gooself may kindly note that a few **Direct Recruits of 2002 & 2003 (15 in nos.) approached CAT(PB) claiming seniority over regular promotees of 2000 & 2001**. Although, CAT did not give any judgment on merit, it **stayed the promotion of 2000 & 2001 officers to the grade of JCIT**, the DPC for which was held in September-2010 by holding that Civil List is not a Seniority List. But, **on the WRIT filed by CBDT, the Hon'ble Delhi High Court has set aside the stay** and has held that Civil List is the Seniority List, vide its **Order dated 6-7-2012**.

The partisan manner of the CBDT will be brought out from following facts :

- Even after a **lapse of around 4 & ½ Months** from the Order of Hon'ble Delhi High Court, the **Ad-hoc JCIT promotion of 2000 & 2001 Officers has not been regularized**. Delatory tactics like referring the matter, first to UPSC and then to DOPT have been adopted by CBDT. UPSC vide its letter dated 5-10-2012 has stated that it has nothing to say on the matter, as the Court's Order is very clear. CBDT's reasoning to refer to DOPT is that the **panel is more than a year old**, but the fact that the delay is due to stay by CAT is ignored. **Promotees who retire every month**, are the only losers.
- It is learnt that Chairperson-CBDT in a meeting with IRS Association has stated that **judgment of Hon'ble Delhi High Court has gone against us, even though the WRIT was filed by CBDT for Govt.**
- During a recent visit to Hyderabad, Chairperson-CBDT categorically **refuted requests for an open discussion** on the matter of amendment to IRS Rules 1988, **which is totally contrary to policy of transparency espoused by your kind self.**
- **Despite our repeated objections** and requests for an open discussion during the last 6 months, **it is reliably learnt that the proposal for amendment to the IRS Rules 1988 has been sent for Your Honour's approval**, before submitting the same to DOPT.

5. The urgency shown by CBDT in amending IRS Rules 1988 for denying promotees, seniority from the date of their regular promotion is two fold. Firstly, **Hon'ble Delhi High Court has remanded the matter to CAT(PB) on merit.** Secondly, **Cadre Restructuring is underway** which will result in **ACIT promotion to around 700 ITOs** even with the quota of 50% for Promotion and **Direct Recruitment will not exceed more than 150 per year.** This move is apparently to negate judgment of Hon'ble SC on the subject of Rota-Quota rules and confer undue seniority to DRs.

6. We implore upon **your honour's fair sense of judgment**, to consider the above in totality and **direct the CBDT to first discuss the issue with ITGOA** before sending any proposal for amending IRS Rules.

Thanking You,

Yours faithfully,

Sd/-

(Rajesh D. Menon)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

(09848011126)

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Secretary General

RAJESH D. MENON

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ITGOA(CHQ)/IRS Rules/2012-13

18th June, 2012

To,
The Hon'ble Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi – 110001.

Respected Sir,

**Sub : Unilateral move to amend the IRS Rules 1988
to the detriment of Promotee Officers – reg.**

.....

Kindly refer to the above.

2. Your preferred attention is hereby drawn to the **surreptitious manner** in which the DG (HRD) under CBDT has submitted a proposal to amend IRS Rules 1988, to introduce a concept of '**Year of Induction**' as distinct from '**Year of Promotion**'. On this there has been no discussion with ITGOA the only recognized Service Association of officers working in the I.T. Dept, whose members (ITO) are the only feeder cadre to the 50% promotion quota in the IRS i.e. in the grade of ACIT. Further, timing of the proposed amendment is also dubious especially as the Department's Writ on the issue of relative seniority between Promotee and Direct Recruit IRS Officers are pending in the Hon'ble Delhi High Court [WP(C) 8018 of 2010].

3. With regard to the above, reference is invited to the following part of the speech of Hon'ble Finance Minister delivered in the 28th All India Conference of CCITs and DGITs held on 11th & 12th June, 2012 :

*"I am of firm opinion that no organization can function efficiently **unless it has a motivated workforce**. The human resource management **should be transparent**, stable and the aim should be to **become a model employer**, to provide equal opportunity to all. This includes **adherence to time schedule for holding DPCs** for promotions to various cadres... I expect that CBDT takes appropriate steps to fulfill the expectations of its officers in this regard."*

4. Your kind attention is also drawn to the fact about delay in promotion to the cadre of ACIT vis-à-vis the time frame, as prescribed in the DOPT’s model calendar, in the last 21 years, which is as under :

Panel Year	Month of Promotion	DPC to be held as per Model Calendar	Delay (in Months)
1991-92	December 1991	February 1991	09
1992-93	June 1993	February 1992	15
1993-94	April 1994	February 1993	13
1994-95	January 1995	February 1994	10
1995-96	January 1996	February 1995	10
1996-97	February 1997	February 1996	11
1997-98	January 1998	February 1997	10
1998-99	January 2001	February 1998	34
1999-00	January 2001	February 1999	22
2000-01	November 2001	February 2000	20
2001-02	November 2001	February 2001	08
2002-03	November 2003	February 2002	20
2003-04	January 2005	February 2003	22
2004-05	November 2006	February 2004	32
2005-06	November 2006	February 2005	20
2006-07	May 2007	February 2006	14
2007-08	October 2008	February 2007	19
2008-09	October 2008	February 2008	07
2009-10	September 2010	February 2009	18
2010-11	March-2012	February 2010	24
2011-12	March-2012	February 2011	12

5. We place here below, **our objections on the merit**, to the said concept of ‘Year of Induction’ distinct from ‘Year of Promotion’ :

- When ratio of recruitment in the grade of ACIT was 80% & 66-2/3% by Direct Recruitment and 20% & 33-1/3% by Promotion, the Promotees because of their experience as ITO, were getting 3 year weightage over Direct Recruits and this weightage was upheld by Hon’ble S.C. in the case of **SG Jaisinghani** [AIR 1967 SC 1427]
- ITOs are getting promoted as ACIT after working as a Group ‘B’ Gazetted Officer for around 10 to 12 years. Besides, these officers have also qualified the departmental exam for ITO-Group ‘B’. Hence, **there can be no plausible reason for delaying their entry in to IRS through an artificial concept of ‘Year of Induction’.**

- **From 1973, the system of weightage to Promotees have been done away,** by making ratio of recruitment at 50% each for DR & PR [ITO (Class-I) Service (Regulation of Seniority) Rules 1973] and this is continued in IRS Rules 1988 also. Hence, concept of '**Year of Induction**' only for Promotees keeping the ratio of recruitment intact at 50% each for DR & PR is atrocious, as the only intention is for denying PR, promotion to the higher grades.
- If the pattern of IAS is being cited to justify this concept, then it is pertinent to note that **in IAS the Promotees are getting promoted directly to senior scale (equivalent to DCIT),** unlike in I.T. Dept., where Promotee despite working for 10 to 12 years as ITO are promoted to the Junior Scale i.e. ACIT and are equated with Direct Recruit who are without any experience. **This is because, in IAS the promotees are given a weightage in seniority,** which is a minimum of 4 Years (and can extend to a maximum of 15 Yrs) **as per Rule 3(3)(ii)/(iii) of IAS** (Regulation of Seniority) Rules, 1987. Further, as per the said Rules, **the year of allotment in IAS, to Direct Recruits is the year following the year in which the exam is held by UPSC and for Promotees, it is the year of DPC** and with regard to the continuous service rendered in State Civil Service for computing the weightage in number of years.

6. Thus, if concept of 'Year of Induction' as distinct from 'Year of Promotion' is to be introduced in IRS Rules, then **system of weightage** to PR (say 1 year for every 3 years of service as ITO, the grade immediately preceding ACIT, similar to Dy. Collector in the case of IAS) **with a minimum of 4 years,** will also have to be brought-in simultaneously.

7. We implore upon **your fair sense of judgment,** to issue necessary directions to the concerned authorities in this regard, which will go a long way in establishing principles of equity and fair-play, that is absolutely necessary for augmenting & optimizing the Revenue Collection.

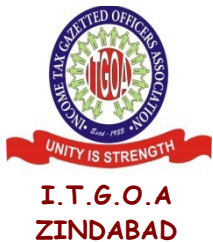
Thanking You,

Yours faithfully,

Sd/-
(Rajesh D. Menon)
SECRETARY GENERAL

Copy to :

1. The Chairman, CBDT - For information and necessary action.
2. The D.G.I.T (H.R.D) - For information and necessary action.



Income Tax Gazetted Officers Association

President
A. SITARAMA RAO
(09848011126)
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*
Secretary General
RAJESH D. MENON
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ITGOA(CHQ)/Grievance/2012-13 29th November, 2012

To,
Shri Yeshwant Sinha
Hon'ble Member of Parliament,
Govt. of India, New Delhi.

Respected Sir,

Sub : Issues affecting members of our Association – reg.

Kindly refer to the above.

2. Your kind attention is hereby drawn to the following issues that are adversely affecting the morale of our member officers and in turn their Revenue Collection efforts :

a. Huge Vaccancy of Officers and Staff

Following is the vacancy position prevailing in the Income Tax Dept. :

Grade	Vacancy	Remarks
ACIT/DCIT	700 (Approx.) 33% of total strength	Cutting edge level officer looking after big cases
JCIT / Addl.CIT	300 (Approx.) 24% of total strength	First supervisory authority in the hierarchy in IRS who is in-charge of a Range with 1 ACIT, 4 ITO & 1 TRO.
Staff (Inspector, TA/Sr.TA, Steno etc)	7700 (Approx.) 18% of total strength	Vital support for officers essential for being effective tax collection, which is a key factor in country's development.

This is directly impeding Revenue Collection capacity of this Dept. Besides, the Cadre Restructuring proposals of this Department based on increased work-load and complexity of taxation is pending for more than 3 years and deserves an early clearance from the Union Cabinet.

-: 2 :-

b. Partisan attitude and actions of CBDT

As all positions of decision making in the CBDT is filled-up with Direct Recruit IRS Officers, whose attitude and actions towards promotee officers is step-motherly, which will be established from the following :

- Promotion of ITO to ACIT (50% of annual ACIT vacancy) is never held in time, as provided by DOPT's model calendar for DPC. Statistics is there for delay from 7 to 34 months, in last 21 years.
- CBDT is trying to amend IRS Rules 1988 in a surreptitious manner for introducing a concept of 'Year of Induction' as distinct from 'Year of Promotion', without any discussion with ITGOA the only recognized Service Association of promotee officers.
- Even after a lapse of 4 & ½ Months, Order of Hon'ble Delhi H.C. Ad-hoc JCIT promotion of 2000 & 2001 Officers has not been regularized. Delatory tactics like referring to UPSC & DOPT have been adopted by CBDT.

c. Discrimination of Gr.'B' Officer & Inspector in Revenue Depts.

Group 'B' Officers (ITO/Supdt. of Customs & Excise) and Inspectors are denied notional fixation of their revised pay w.e.f 1-1-1996, for no plausible reasons detailed in Annexure 'A' hereto.

d. Utter apathy towards AO and PS

Administrative Officer (AO) and Private Secretary (PS) are denied pay commensurate with their Group 'B' Gazetted status. They are placed in PB-2 with Grade Pay of 4600, which is also that of Inspectors who are Group 'C' or Group 'B'-Non Gazetted.

Granting of Grade Pay of 4800 to AO & PS will involve just an increase of K 200 P.M. per officer. As the total number of such officers in the Govt. is not very large, there will not be a huge financial outlay.

6. We implore upon **your honour's fair sense of judgment** and to use your good offices with Govt. of India, in resolving the above demoralizing issues, in the interest of Revenue which is a pre-requisite for India's unhindered development.

Thanking You,

Yours faithfully,

Sd/-

(Rajesh D. Menon)
SECRETARY GENERAL

to letter dated 29-11-2012 from I.T.G.O.A addressed to Shri Yeshwant Sinha

FACTS ABOUT DISCRIMINATION TO OFFICERS OF REVENUE DEPT

Vth Central Pay Commission granted following pay scales w.e.f 01-01-1996

6,500 -10,500	ITOs/Superintendents in Customs & Central Excise
5,500 - 9,500	Inspectors in Income Tax, Central Excise & Customs Depts.

Officers in similar ranks in the other Govt. Depts, totaling to around 132 cadres, who were drawing a pay, higher or equal to the above officials of Revenue Dept., were granted higher pay scales, by the Vth C.P.C

On representation, pay scales of the above officials of Revenue Dept. were revised vide Dept. of Exp. O.M. dt. 21.04.2004 & CBDT's letter dt. 22.04.2004, as under :

7,500 -13,500	ITOs/Superintendents in Customs & Central Excise
6,500 -10,500	Inspectors in Income Tax, Central Excise & Customs Depts.

This revision was as per D.O.E's Order dt. 21-04-2004 (Copy enclosed).

In five other cases, **where pay scales were revised on similar background, the revision has been granted with notional effect from 01-01-1996 and actual payment w.e.f date of order revising the pay scale (Railway Accounts, Organised Accounts, Geological Survey, Section Officers of Central Secretariat). Only in the case of officials of Revenue Department, the revised pay scales have been granted prospectively from 21-04-2004.**

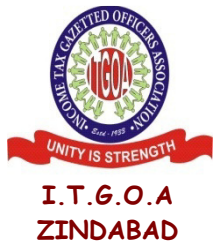
REASONING FOR GRANT OF NOTIONAL EFFECT w.e.f 01-01-1996

All the pay scales recommended by Vth C.P.C are implemented with effect from 01-01-1996 and all subsequent revisions of pay scales which are based on the recommendations of Vth C.P.C or the anomaly thereof are implemented with notional effect from 01-01-1996 and actual payment with effect from date of order. Principles of justice and fair play necessitate that notional effect from 1-1-1996 should be granted in respect of revised pay scales of the said officials of Revenue Dept. **also i.e. (I.T.O/Superintendent and Inspectors of IT/CE/Customs)**

PRAYER

To set right the above discrimination, **by directing the Department of Expenditure to grant notional effect w.e.f 1-1-1996 to revised pay scales of above referred officials of Revenue Dept. with actual payment from the date of order, which has been ordered by Hon'ble CAT-Mumbai Bench vide its Order dated 25-1-2012 in O.A. No. 86/2008.**

Dept. of Expenditure has advised for filing appeal/Writ in Bombay H.C. on the ground of huge financial outlay. This is not correct, because only those officers & Inspectors promoted between 1-1-1996 to 21-4-2004 will have to be paid the difference, due to notional fixation of revised pay w.e.f 1-1-96.



Income Tax Gazetted Officers Association

President

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Secretary General

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ITGOA(CHQ)/CRC/2011-12

30th January, 2012

To,
The Chairman,
Central Board of Direct Taxes,
North Block, New Delhi.

Sir,

Sub : Betrayal on Cadre Restructuring proposals - reg.

At the very outset, we wish to lodge our strong protest to the betrayal by Directorate of HRD on the Cadre Restructuring front, which has tweaked the proposals such as to increase the number of new posts in supervisory grades i.e. CCIT to JCIT to 516 (411 in the original proposal) and at the same time reducing the number of new posts in the cutting edge level i.e. DCIT/ACIT from 600 in the original proposal to 393. It is because of such sinister designs that the proposals sent to DOPT was never made public despite a direction from Chairman-CBDT.

2. CBDT cannot remain a mute spectator to the above maneuvering which will result in an inverted pyramid in the Department, that does not augur well either for the organization and Revenue Collection capacity. Besides, this sort of regressive recommendation was perpetuated in the Cadre Restructuring of 2001, which will be established from following :

GRADE	2001 Restructuring			2012 CRC			% RISE	
	Old	New	Rise	Old	New	Rise	2001	2012
CCIT	36	116	80	116	220	104	222	90
CIT	402	698	296	731	831	100	74	14
Addl./ Jt.CIT	792	1116	324	1253	1565	312	41	25
Total (Supervisory)	1230	1930	700	2100	2616	516	57	25
DCIT/ ACIT	1681	1974	293	2092	2485	393	17	19
Total-Gr. A	2911	3904	993	4193	5204	909	34	22

Thus, while number of supervisory officers have gone up by 700 & 516, (i.e. 57% & 25%), rise in the cutting edge level officers is 293 & 393, (i.e. 17% & 19%) and this is regressive in nature.

3. Your attention is also drawn to **para 40 & 41** of the report of Cadre Restructuring – 2001, which is as under :

*"In chapter III of this report we have highlighted the stagnation in terms of promotion at all levels in the department With a view to removing these inhibiting factors, we recommend that a one-time relaxation should be made to the recruitment rules such that **all vacancies at all levels, arising as a consequence of this restructuring, are filled by promotion from the feeder cadres** without insisting on the present eligibility conditions"*

*"...Consequent to the restructuring proposed, **the existing ratio between DCIT (present level ACIT-Sr. Scale), ACIT (present level ACIT-Jr. Scale) and ITO is marginally altered to the detriment of future promotion prospects of ITOs.** However, since we have recommended that vacancies at all levels arising as consequence of this restructuring should be filled by promotions only, the effective ratio would be a substantial improvement over the existing ratio. **Nevertheless, the existing ratio must be maintained and this aberration corrected in the course of the expansion of different cadres consequent to increase in the number of tax payers in the future.**"*

4. Your honour will appreciate from para '2' above that current Cadre Restructuring proposals have not corrected the aberration in the ratio between DCIT/ACIT and ITO, as stipulated in earlier CRE Report. This will be evident, from the following :

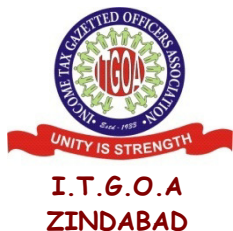
GRADE	CRC - 2001		CRC - 2012	
	Old	New	Old	New
DCIT / ACIT	1681	1974	2092	2485
ITO	3261	4207	4448	5942
RATIO (DC/AC:ITO)	1 : 1.9	1 : 2.1	1 : 2.1	1 : 2.4

Actually, the said ratio has further deteriorated from 1:2.1 to 1:2.4 and the effect of 2001 CRC was that stagnation in the level of ITO alone worsened to 13/14 years and after present CRC, this will go up to 17/18 years, which is not acceptable. Your goodself may please note that the said reduction of 207 posts effected by DOPT is because it was sought for the grade of DCIT, instead of ACIT. Hence, CBDT must now seek this 207 additional posts in ACIT, if need be, with good offices of Hon'ble F.M.

5. We implore your fair sense of judgement, for a benevolent indulgence in this regard. Otherwise, we will be constrained to approach all the concerned authorities, highlighting the partial attitude of CBDT.

Yours faithfully,

(Rajesh D. Menon)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President
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ITGOA(CHQ)/Cadre Restructuring/2011-12

06th February, 2012

To,
The Director General (HRD),
O/o Central Board of Direct Taxes,
New Delhi.

Madam,

Sub : Issues relating to Cadre Restructuring – Reg.

Please refer to the above and our discussions of 2-2-2012.

2. Your attention is also drawn to our letter dated 30-1-2012 addressed to the Chairman, CBDT lodging a strong protest w.r.t Cadre Restructuring Proposals, wherein number of new posts in Supervisory Grade have been raised to 516, while reducing the same in Cutting Edge grade (DCIT/ACIT), from 411 & 600 in original proposal. The said protest is reiterated here & copy of the said letter is enclosed.
3. We wish to put on record your assurances in this regard, in the presence of Shri Manoj Joshi, DIT (HRD), which were as under :
 - a. On functional consideration, 207 new posts of ACIT will be revived in the grade of ACIT, firstly in the Cabinet Note and if not successful, then it will be separately created with approval of the Hon'ble Finance Minister.
 - b. In the interest of transparency, ITGOA will be taken in to confidence before submission of Cabinet Note.
 - c. ITGOA's demand w.r.t filling-up all new posts consequent to Cadre Restructuring by Promotion only, will be considered with an open mind and suitable entry will be made in Cabinet Note, in lines with Cadre Restructuring of 2001. In this regard, the following points are reiterated :
 - i. Cadre Restructuring is for those who are already in service.
 - ii. Otherwise, around 843 posts of ACIT can only be filled-up in about 5 to 6 years and considering regular direct recruitment of 150 P.Y., this staggering will go beyond 10 to 12 years, thereby adversely affecting Revenue Collection capacity.

-: 2 :-

4. Your attention is also drawn to **para 40 of the report of Cadre Restructuring – 2001**, which is once again culled here below for the sake of its direct relevance :

*"In chapter III of this report we have highlighted the stagnation in terms of promotion at all levels in the department With a view to removing these inhibiting factors, we recommend that a one-time relaxation should be made to the recruitment rules such that **all vacancies at all levels, arising as a consequence of this restructuring, are filled by promotion from the feeder cadres** without insisting on the present eligibility conditions"*

5. The above categorical recommendations in the Cadre Restructuring Report of 2001, ought to have a mention in the then Cabinet Note and hence our request for a similar suggestion in the present exercise also.

6. We look forward to a fair and equitable stance from your good-self in this regard, in the best interest of fair-play and primacy of the Organisational goals.

Thanking you,

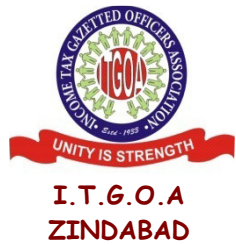
Yours faithfully,

Sd/-

(Rajesh D. Menon)
SECRETARY GENERAL

Copy to :

1. Member(P), CBDT - For information and necessary action.
2. Chairman, CBDT - For information and necessary action.



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

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E-mail: sitaram_akunuru@yahoo.com

*
*

Secretary General

RAJESH D. MENON

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ITGOA/Cadre Restructuring/2013-14

1st May, 2013

To,
The Cabinet Secretary,
Government of India,
Rashtrapati Bhavan,
New Delhi.

Respected Sir,

Sub : Cadre Restructuring of Income Tax Dept. – Reg.

Kindly refer to the above & it is learnt that the proposals has been cleared by G.O.M headed by Hon’ble Defence Minister Shri A.K. Antony.

2. Your kind attention is drawn to the following existing aspect in Income Tax Dept with specific reference to Cadre Restructuring :
- a. In the Cadre Restructuring of 2001 and the present proposals, following is the increase in the number of posts, grade-wise :

GRADE	2001 Restructuring				Present Proposals			
	Old	New	Rise	%	Old	New	Rise	%
CCIT	36	116	80	222	116	227	111	96
CIT	402	698	296	74	731	831	100	14
Addl./ Jt.CIT	792	1116	324	41	1253	1565	312	25
Total (Supervisory)	1230	1930	700	57	2100	2623	523	25
DCIT/ ACIT	1681	1974	293	17	2092	2485	393	19

Rise in supervisory and cutting edge level officers in 2001 & now :

GRADE	2001 Restructuring		Present Proposals	
	Rise in Nos	% Rise	Rise in Nos	% Rise
Supervisory	700	57	523	25
Cutting edge	293	17	393	19

Thus, both in 2001 and now, the **increase in supervisory officers is more than the cutting edge level officers, which is regressive** in nature with a top heavy structure.

- b. The above situation will be further worsened, if the cutting edge level posts i.e. ACIT/DCIT is not filled-up fully, by referring to Recruitment Rules (IRS Rules 1988) that provides for a quota of 50% each for promotion & direct recruitment at the ACIT level. The above figures indicate that total number of ACIT posts would be 1439 i.e. 720 for promotion and 719 for direct recruitment.
 - c. Further, on account of 'Optimization of Direct Recruitment' in the entire Central Govt. from 2001 to 2009, there was a conscious decision to reduce the Direct Recruitment and this has resulted in more than 700 posts in the cutting edge level i.e. ACIT/DCIT, remaining vacant.
 - d. Direct recruitment cannot be more than 150 per year, for effective cadre management and as per UPSC norms. Even if the same is increased to 200 and considering a regular yearly vacancy of 75, the direct recruitment quota in the level of ACIT would take around 12 years to be filled-up ($719 + 700 / 125 = 11.5$)
 - e. Thus all the new posts as a result of Cadre Restructuring, in the grades above ACIT/DCIT, will be filled-up by promotion, as there is no restriction in the recruitment rules. But 50% of posts in the cutting edge level i.e. DCIT/ACIT will remain vacant. Even, the balance 50% which is the promotion quota is likely to be kept vacant, for matching with the direct recruitment for avoiding any seniority issue in future.
 - f. The combined effect of 'a' to 'e' above, is a sure prescription for disaster especially to Revenue Collection Capacity of the Dept., as there will be marked increase in the supervisory officers with less than corresponding increase in the cutting edge level.
3. It is therefore suggested that **all new posts consequent to Cadre Restructuring must be filled-up by Promotion only irrespective of the recruitment rules** and a suitable note in this regard must be incorporated in final proposals to be place before the Union Cabinet, on the ground that **Cadre Restructuring is for those who are already in service & not for those who are likely to join service in future.**

4. Your kind attention is also drawn to **para 40 of the report of Cadre Restructuring – 2001**, which is culled here below on account of its direct relevance :

*"In chapter III of this report we have highlighted the stagnation in terms of promotion at all levels in the department With a view to removing these inhibiting factors, we recommend that a one-time relaxation should be made to the recruitment rules such that **all vacancies at all levels, arising as a consequence of this restructuring, are filled by promotion from the feeder cadres** without insisting on the present eligibility conditions"*

5. The above categorical recommendations needs to be included in the present Cadre Restructuring proposals also, if not already there, and the suggested note is as below :

Vacancies created at all levels consequent to Cadre Restructuring will be filled-up by promotion from the feeder grade/cadre without insisting on present eligibility conditions. In other words the eligibility conditions of the recruitment rules shall be suitably relaxed for filling-up vacancies at all levels created consequent to the cadre restructuring, by promotion only.

We look forward to a fair and equitable stance from your good-self in this regard, so as to ensure a robust organisation for the Income Tax Dept. that can contribute to the national growth.

Thanking you,

Yours faithfully,

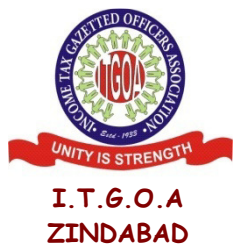
Sd/-

(Rajesh D. Menon)
SECRETARY GENERAL

Copy to :

Shri P. Chidambaram, Hon'ble Finance Minister, Govt. of India

Shri V. Narayansamy, Hon'ble MOS Personnel & Public Grievances & PMO, Govt. of India.



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

(09848011126)

E-mail: sitaram_akunuru@yahoo.com

Secretary General

RAJESH D. MENON

(09869504653)

E-mail: secgenrm@yahoo.co.in

ITGOA/Cadre Restructuring/2013-14

10th September, 2013

To,
The Hon'ble Finance Minister,
Government of India, New Delhi.

Respected Sir,

Sub : Cadre Restructuring of I.T. Dept. - regarding

We wish to sincerely *THANK* your kind-self, for meeting us on 6-9-2013 when the issue was discussed at length, in the presence of Revenue Secretary, Chairman & Member (P)-CBDT, DGIT & DsIT (HRD). Your good-self gave more than half an hour out of your otherwise busy schedule, for which we shall remain ever grateful.

2. Your kind-self was categorical on the issues, as under :
 - a. Filling-up of posts in the grade of ACIT will be as per Recruitment Rule and Direct Recruitment Quota cannot be diverted to Promotion quota.
 - b. 620 posts in Reserves cannot be kept vacant and will have to be filled-up.
 - c. Vacancies in the grade of ACIT will continue to be allocated @ 50% each for Promotion & Direct Recruitment and the number of Promotion will not be restricted to number of Direct Recruitment, by any rule/strategy.
 - d. CBDT was directed to expedite the promotion to the grade of ACIT for R.Y. 2013-14, both regular and Cadre Restructuring vacancy.

3. Your honour will appreciate that following vacancy in the grade of ACIT/DCIT is real and existing as on date :

Reserves created by CRC-2013 - 620 (330 Trainees joined in 2012 & 2013 + 100
Deputation + 70 CCL/Study Leave etc.)

New post created by CRC-2013 - 202 (36 DCIT + 166 ACIT)

Total - 822

50% of 822 is 411 and Regular Promotion Quota for 2013-14 (DRs for this year numbering to 180 has already been finalized by UPSC in 2013), total to 551 for which ACIT Promotions needs to be expedited immediately, which will alleviate stagnation in the level of ITO and reduce the vacancy in the grade of ACIT/DCIT to some extent. This will help in maximizing Revenue.

-: 2 :-

3. Sir, on account of Cadre Restructuring, vacancy in the grade of ACIT/ DCIT will be 1349 (202 new posts + 620 Reserves + 527 consequent to new posts in CIT & Addl./Jt. CIT) and it is proposed to fill-up these posts in 5 years. **But, this scheme will result in many posts of ACIT remaining vacant** because UPSC will not increase DR beyond 150. Position of ACIT vacancy is as under :

Year	Retirement in IRS	Retirement of PRs who will be joining IRS	Total	CRC Vacancy	Total	50% for DR	Max. DR	Short fall
2013-14	77	2	79	270	349	175	150	25
2014-15	148	7	155	270	425	213	150	63
2015-16	145	9	154	270	424	212	150	62
2016-17	153	12	165	270	435	218	150	68
2017-18	128	18	140	269	409	205	150	55
Total...				1349				273

Thus, even 5 years after Cadre Restructuring, there will be 273 ACIT Posts lying vacant out of DR Quota and **with the move of CBDT to restrict the number of Promotion to Direct Recruitment**, the vacancy after 5 years will be 546 i.e. 273 + 273. This, when seen in the background that there are around 516 ITOs with around 12 Years experience, both I.T. Dept. and the Nation will benefit, if these officers are promoted as ACIT. **Otherwise, Cadre Restructuring will not bring desired growth in Revenue** mainly due to vacancy in ACIT/DCIT grade.

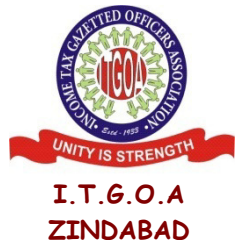
4. Your kind-self will appreciate that **in the present trying times** faced by our economy, **negative impact on Revenue Collection will have to be avoided at all costs**. First & most significant strategy will be to fill-up vacant posts in the grade of ACIT/DCIT, the cutting edge level directly responsible for collecting of around 80% of direct taxes. Similarly, Admn. Officers (Gr.III/II/I/Pr.AO) and PS/SrPS/PPS/SrPPS matching with Officers in SAG/HAG/HAG+/Apex Scale is required for smooth functioning of Department and maintain their morale.

5. **Your honour is requested to intervene** and issue directions to CBDT, such as not to leave any vacant posts in DCIT/ACIT, atleast to the extent of Promotion Quota explained above. **Union Cabinet** which on 23-5-2013 (in case no. 165/20/2013) approved Finance Ministry's proposal as per para 11 of its note dated 8-5-2013, **will have no qualms in approving any amendment for filling up posts of ACIT**, which will be **in the interest of Revenue**.

Thanking you in anticipation of your favourable indulgence.

Yours sincerely,

(RAJESH D. MENON)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO
(09848011126)

E-mail: sitaram_akunuru@yahoo.com

Secretary General

RAJESH D. MENON
(09869504653)

E-mail: secgenrm@yahoo.co.in

ITGOA/Cadre Restructuring/2013-14

17th January, 2014

To,
The Hon'ble Finance Minister,
Government of India, New Delhi.

Respected Sir,

Sub : Cadre Restructuring of I.T. Dept. - regarding

We wish to draw your kind attention to the meeting with your goodself on 6-9-2013 when the issues arising out of Cadre Restructuring was discussed at length, in the presence of Revenue Secretary, Chairman & Member (P)-CBDT.

2. Your good-self was kind enough to agree on the following issues :
 - a. 620 posts in Reserves cannot be kept vacant and will have to be filled-up, otherwise even after a lapse of 9/13 years, there will not be enough eligible officers for being promoted as JCIT or Addl. CIT.
 - b. Vacancies in the grade of ACIT will continue to be allocated @ 50% each for Promotion & Direct Recruitment and the number of Promotion will not be restricted to number of Direct Recruitment, by any rule/strategy.
 - c. CBDT was directed to expedite the promotion to the grade of ACIT for R.Y. 2013-14, both regular and Cadre Restructuring vacancy.
3. Your kind-self will appreciate that **in the present trying times** faced by our economy, **negative impact on Revenue Collection will have to be avoided at all costs.** In this direction, a significant strategy will be to fill-up vacant posts in the grade of ACIT/DCIT, the cutting edge level directly responsible for collecting of around 80% of direct taxes. **A detailed note is enclosed.**
4. **Your honour is requested to intervene** and issue directions to CBDT, such as not to leave any vacant posts in DCIT/ACIT, atleast to the extent of Promotion Quota explained above.

Thanking you in anticipation of your favourable indulgence.

Yours sincerely,

Sd/-

(RAJESH D. MENON)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

(09848011126)

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*

*

Secretary General

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ITGOA(CHQ)/Pending Issues/2012-13

06th June, 2012

To,
The Chairman,
Central Board of Direct Taxes,
North Block, New Delhi – 11001.

Respected Sir,

Sub : Issues raised by ITGOA in quarterly review meeting of JCA with Chairman-CBDT held on 30-5-2012 – reg.

Kindly refer to the above.

2. Your preferred attention is hereby drawn to the issues raised by ITGOA and discussed in the above said meeting. For the sake of brevity, the same are culled here below, for enabling timely follow-up action :

a. Promotions (ITO to ACIT, ACIT to DCIT & DCIT to JCIT) :

Huge number of Vacancy in all these grades and inordinate delay in holding DPC for ACIT, DCIT & JCIT was highlighted.

After discussions, the following actions were assured :

- Deficiency List for ACIT promotion relating to panel year 2012-13 will be displayed in a couple of day's time and the DPC will be held at the earliest. As regards the consequential vacancy due to DCIT to JCIT promotion effected on 30/3 & 27/10 of 2011, follow-up will be done with UPSC.
- Deficiency List for DCIT promotion as on 1-1-2012 will be put-up in Dept.'s website and DPC for the said promotion as 1-1-2011 will be held shortly, as soon as missing ACR/APAR are submitted.
- Promotion to the 2003 batch of IRS Officers are on a fast-track mode and DPC for the same will be held, once the deficiencies w.r.t ACR/APAR are removed.

b. Cadre Review & Restructuring :

Board will take all possible steps to expedite the same and also try to restore / revive the posts either not sanctioned like PPS etc & those that were reduced by DOPT i.e. 207 posts of DCIT. As regards implementation committee, the matter will be decided by the Board.

c. All India Seniority List of ITOs :

During the Meeting, it was assured that Ad.VI will write letters to all CCIT (CCA), calling for upto-date seniority list of ITOs of their region along with promotion orders and details about date of DPC etc., for compiling the All India Seniority List of ITOs (especially post-2001).

d. Grade Pay of 4800 to A.O.-III & P.S. :

HRD was directed to send a reminder to Dept. of Expenditure referring to its earlier proposal for granting GP-4800 to AO-III & PS.

e. Grievance relating to All- India transfers :

A list of JCITs seeking change in their transfer/posting, which was a compilation of petitions given by individual officers, was handed over and it was assured to be considered by placement committee.

It was requested that in the ensuing AGT, ACIT promoted in March 2012 & undergoing training at NADT must also be considered, as the academic year for 2012-13 will start in May-June 2012 & thereafter it will be very difficult for these officers to shift their family. The official side stated that the posting of these officers will be based on their performance at NADT. During discussion, it was highlighted that performance at NADT is not a criteria in the Transfer Policy and this will only lead to large-scale grievance, as the criteria for posting to nearby stations, spouse ground, child's education etc. will not be possible to be complied. Finally, it was conceded that the objections raised against the performance at NADT as a criteria for posting will be borne in mind while deciding the posting of these officers.

f. Controversy w.r.t 'Year of Induction' in IRS Rules :

The surreptitious manner of submitting a proposal to amend IRS Rules 1988, such as to introduce a concept of '**Year of Induction**' as distinct from '**Year of Promotion**', was raised. The fact that no discussion with ITGOA or JCA, whose members forms the only feeder cadre for the promotion quota in IRS i.e. ACIT and the status of the Department's Writ pending in Hon'ble Delhi High Court on the issue of relative seniority between Promotees and Direct Recruits, was also amply highlighted.

After discussion, it was decided that the proposal submitted to MOS (Finance) in this regard, will be recalled and a discussion with ITGOA & IRS Association will be held, before finalizing this issue.

-: 3 :-

For the sake of records, our objections 'On Merit' to the said concept of 'Year of Induction' distinct from 'Year of Promotion' is as under :

- Promotees (PR) because of their experience (Now 10/12 years as ITO), at a point of time when the ratio of recruitment was 80% by DR & 20% by PR, were getting 2 year weightage over Direct Recruits and this weightage was upheld by Hon'ble Supreme Court in the case of **SG Jaisinghani** [AIR 1967 SC 1427] in the following words :

"The first question to be considered in this appeal is whether rule 1(f)(iii) of the seniority rules as framed in 1952 violates the guarantee under Arts. 14 and 16 of the Constitution. It was contended on behalf of the appellant that the impugned rule was upon an unjustifiable classification between direct recruits and promotees after they had entered into Class I ; Grade II Service and on the basis of that classification promotees are given seniority with weightage over direct recruits of the same year and three previous years. It was contended that there was a discrimination between officers of Class I ; Grade II Service after their recruitment and the actual working of the rule kept on pushing down the direct recruits and postponing their chances of promotion to higher posts in Class I Service---

So far as Art.16(1) is concerned, it cannot be said that the rule of seniority proceeds on an unreasonable basis. The reason for the classification is the objective of filling the higher echelons of the Income Tax Service by experienced officers possessing not only a high degree of ability but also first-rate experience. Having regard to the particular circumstances of this case, we are of opinion that the seniority rule is not unreasonable when read with the quota rule which provides for a special reservation of a small percentage of posts for the promotees who are selected by a special Committee, which determines the fitness of the candidates for promotion after they have put in at least three years of service as Income-tax Officers. A rule which gives seniority to outstanding officers with considerable experience, and selected on merit and limiting the promotion to a percentage not exceeding the prescribed limit cannot per se be regarded as unreasonable.

As we have already pointed out, the direct recruits joining Class I ; Grade II Service have to undergo a period of two years training and thereafter they become qualified for confirmation. A promotee having already undergone the very same training during the period of probation of Class II ; Grade III, joins Class I ; Grade II with three years period of assessment and working experience of the Income-tax Department. It is necessary to add that the selection of a promotee to Class I is based on merit and great weightage is given by the Departmental Promotion Committee to outstanding qualifications, record of work and the ability of the candidate, so that those who come to Class I ; Grade II are officers who have shown outstanding capability as Income-tax Officers in Class II Service---- The net effect of rule 1(f)(iii) therefore is that three years of outstanding work in Class II is equated to two of 'probation in Class I Service and on consideration of this aspect of the matter the promotee is given seniority over a direct recruit completing the period of probation in the same year."

- **The system of weightage to Promotees have been done away with, by making the ratio of recruitment at 50% each for DR & PR** from 1973 [I.T.O (Class-I) Service (Regulation of Seniority) Rules 1973] and this is continued in IRS Rules 1988 also. But, the **concept of 'Year of Induction' only for Promotees keeping the ratio of recruitment intact at 50% each for DR & PR is atrocious**, with the only intention of denying the PR their rightful promotion to the higher grades.
- ITOs are getting promoted as ACIT after working as a Group 'B' Gazetted Officer for around 10 to 12 years. Besides, these officers have also qualified the departmental exam for ITO-Group 'B'. Hence, **there can be no plausible reason for delaying their entry in to IRS through an artificial concept of 'Year of Induction'.**
- If the pattern of IAS is being cited to justify this concept, then it is pertinent to note that **in IAS the Promotees are getting promoted directly to senior scale i.e. DCIT**, unlike in our department, where Officers even after working for 10 to 12 years as ITO are promoted to the Junior Scale i.e. ACIT and are equated with DR who are without any experience. **This is because of the weightage to the Promotees**, which is a minimum of 4 Years (and can extend to a maximum of 15 Yrs) **as per Rule 3(3)(ii) & (iii) of The Indian Administrative Service (Regulation of Seniority) Rules, 1987.** Further, as per the said Rules, **the year of allotment in IAS, to Direct Recruits is the year following the year in which the exam is held by UPSC and for Promotees is the year of DPC** and with regard to the continuous service rendered in State Civil Service for computing the weightage in number of years.

In IRS, Promotee ACITs are equated with Direct Recruits relevant to the PR's panel year, without any weightage, as explained above. Thus if the concept of 'Year of Induction' as distinct from 'Year of Promotion' is to be introduced, then the system of weightage to promotees (say 1 year for every 3 years of continuous service as ITO, the immediately preceding grade, similar to Dy. Collector before allotting IAS to the Promotees) with a minimum of 4 years, will also have to be brought-in simultaneously.

-: 5 :-

CBDT being the policy making body for the entire I.T. Dept., has to be fair and equitable, even though the entire Board comprises of Direct Recruit IRS Officers. In this context the famous words of Col. George W. Goethals, the engineer of Panama Canal fame, is apt and is heeded:

*“Faith in the ability of a leader is of slight service ;
Unless it be united with faith in his justice.”*

3. We implore upon your fair sense of judgment, to issue necessary directions to the concerned authorities to take remedial steps as decided in the meeting held on 30-5-2012, which will go a long way in establishing the principles of equity and fair-play in the Department, that is absolutely necessary for augmenting and optimizing the Revenue Collection.

Thanking You,

Yours comradely,

Sd/-

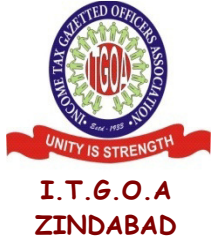
(Rajesh D. Menon)
SECRETARY GENERAL

Copy to :

3. Shri S. S. Rana, Member (IT), CBDT- who attended the said meeting.
4. Shri K. M. Nair, Member (inv), CBDT- as member, placement committee
5. Shri S.C. Jaini, Member (Rev),CBDT- as member, placement committee
6. DGIT (HRD) – For information and necessary action.

Sd/-

(Rajesh D. Menon)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

(09848011126)

E-mail: sitaram_akunuru@yahoo.com

Secretary General

RAJESH D. MENON

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ITGOA(CHQ)/Grievance/2012-13

17th September, 2012

To,
The Chairperson,
Central Board of Direct Taxes,
North Block, New Delhi – 11001.

Respected Madam,

Sub : Grievance due to inhuman attitude of CBDT – reg.

Please refer to the above.

2. Your attention is hereby drawn to the following grievances which are affecting members of this Association :

a. Grievance relating to All- India transfer of ACIT/DCIT :

A list of 78 ACIT/DCIT was submitted to CBDT, wherein following was highlighted, for redressal :

- Discrimination due to non-consideration of 14 cases of working spouse ground, especially when in the order no. 152 of 2012, 24 such cases have been considered.
- Discrimination due to non-consideration of 14 cases of education grounds, while 3 cases with such ground has been considered.
- 35 cases where none of the 3 options were considered and where the officers or their dependent family members suffered from serious health problems.
- 15 cases, where officers were seeking transfer to W.B., which is a deficient region, as admitted by CBDT.

But, vide Order No. 180 of 2012 dated 14-9-2012, CBDT has considered only 3 cases out of the 78, which works out to mere 4%.

b. Grievance relating to All- India transfers of JCIT/Addl. CIT :

Vide CBDT's letter dated 14-9-2012, all the representations w.r.t transfer of JCIT/Addl. CIT have been rejected. Here, again there are discrimination due to non-consideration of grounds like working spouse, education needs of children & medical need of self/dependent family member, in a uniform manner.

-: 2 :-

c. Grievance due to lack of progress on other issues :

- Despite huge vacancy in the grade of ACIT & specific assurances, Proposal for promotion relating to panel year 2012-13 is still not sent to the UPSC. Further, there is no perceptible progress in filling the consequential vacancy due to Ad-hoc JCIT promotion.
- Even after acknowledging the loss both financial & career-wise due to prospective effect for DCIT promotion, there is no seriousness w.r.t promotion of 2007 & 2008 batch officers.
- All India Seniority List of ITOs is hanging fire and the CBDT's letter calling for information from all CCsIT(CCA) has not been complied.
- Grade Pay of 4800 to AO-Gr. III & PS has not been followed-up with Dept. of Expenditure, despite a direction to HRD to this effect.
- Controversy w.r.t unilateral action to amend IRS Rules such as to introduce 'Year of Induction' as distinct from 'Year of Promotion', is still steeped in secrecy and no discussion has been held with ITGOA the sole recognized service association whose members form the only feeder cadre for promotion quota in the ACIT level.

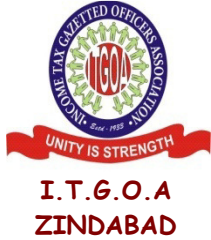
3. The above action or inaction on the part of CBDT is clearly bringing out the inhuman face of the Administration. This at a time when Revenue collection is not at its best and lower morale of officers is bound to further adversely affect the collection. What is surprising is that all this is being done in the name of Hon'ble Finance Minister and we wish to bring it on record.

4. Your attention is hereby drawn to the fact that ongoing JCA agitation was unconditionally suspended, on your assumption of charge as Chairperson-CBDT, as a good-will measure and to create a conducive atmosphere in the Department. Accordingly, your positive intervention is again solicited, in the interest of Revenue.

Thanking You,

Yours faithfully,

(Rajesh D. Menon)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

(09848011126)

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Secretary General

RAJESH D. MENON

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ITGOA(CHQ)/Work-Load/2012-13

03rd December, 2012

To,
The Chairperson,
Central Board of Direct Taxes,
North Block, New Delhi – 11001.

Respected Madam,

Sub : Work-Load ; Time Barring Assessments etc. – reg.

Please refer to the above.

2. At the very outset, we wish to express **our sincere THANKS** to your good self **for clarifying CBDT's communication dated 12-9-2012** on the issue of **completion of Time Barring Scrutiny Assessments by 31-12-2012**, in the Video Conference of 30-11-2012, in following manner:

- That the said communication **is advisory & must not be used as a tool to harass Assessing Officers**, by the supervisory authorities.
- That the relevant communication is to state that **completion of T.B. Assessments by 31-12-2012 is only desirable**, so that last quarter of F.Y. 2012-13 can be devoted for achieving the Budget target.
- **Quality of scrutiny assessment is primary and this must not be compromised**, in order to comply with directions to complete the T.B. Assessment by 31-12-2012.

It was heartening to note that your kind-self **referred to and explicitly answered the objections vide JCA's letter dated 21-9-2012**.

3. Your kind attention is drawn to our letter dated 11-10-2012 on **the issue of uploading correct demand in system**. Here, we wish to state that though some clarifications have been issued, but in the latest direction the field formation have been asked **to complete the said task by 12-12-2012**. Our suggestion that this task is a continuous process, have been ignored. Your benign indulgence in this regard is also craved for.

Thanking You,

Yours faithfully,

Sd/-

(Rajesh D. Menon)
SECRETARY GENERAL

FORM OF APPLICATION FOR SEEKING INFORMATION
UNDER THE RIGHT TO INFORMATION ACT, 2005

I.D. No. :

To,
The Chief Public Information Officer
and Under Secretary,
Department of Personnel & Training (DOPT),
North Block, New Delhi - 110002

1. Name of the Applicant : Shri Anantharaman N.V. Iyer
2. Postal Address : R. No. 322, C.R. Bldg., ITO,
I.P. Estate, New Delhi - 110002.
Tel.No. 23378758
3. Particulars of Information :
- a. Concerned Department : DOPT, North Block, N. Delhi
- b. Particulars of information required :
- i. Details of information required : As per Annexure - A
(regarding IRS Rules 1988 and
DOPT OM's on Promotion & Seniority)
- ii. Period for which information is asked for : As per Annexure - A
- iii. Other details : N I L
4. Application Fee : Rs. 10/- (Rs. Ten only)
in the form of Indian Postal Order
No. 328946 dated 06/09/2011
payable at New Delhi.
(Payee's name is left blank & can be
filled appropriately)

Sd/-

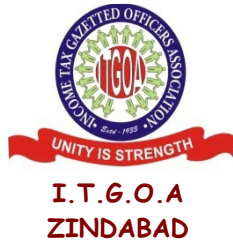
(Anantharaman N.V. Iyer)

Date : 11/10/2011

Encl. As above i.e. 6 questions

to RTI application dated 11/10/2011 from Shri Anantharaman N.V. Iyer

1. Whether OMs relating to Seniority (No.35014/2/80-Estt.D dt. 7-2-1986 & No. 22011/7/86-Estt.(D) dated 3-7-1986) are applicable to Indian Revenue Service, even after notification of IRS Rules 1988 ?
2. Whether Rule 9(iii) of IRS Rules 1988 (that governs relative seniority between Promotees and Direct Recruits) is in conformity with the principle of Bunching the left-over promotees of a particular year (after matching with direct recruits of the same year) at the bottom of seniority list of the said year i.e. after the last direct recruit of that year, as prescribed in the above OMs dated 7-2-86 & 3-7-86, even though the said principle of bunching is not made explicit in the Rule 9(iii) of IRS Rules 1988 ? **(Copy of IRS Rules 1988, is enclosed as Annexure 'B' for ready reference)**
3. Can the notification of IRS Rules 1988 on 12-5-1988, in terms of powers conferred vide the proviso to Article 309 of the Constitution of India, be taken as specific approval of DOPT or Ministry of Home Affairs and UPSC, to the CBDT, for following principles different from those laid down in the OM No. 9/11/55-RPS dated 22-12-1959 (i.e. General Principles for determination of Seniority in the Central Services) which is further modified by OMs dated 7-2-86 & 3-7-86, by introducing the concept of bunching the left-over promotees after matching with direct recruits of a particular year ?
4. Can the Rule 9(iii) of IRS Rules 1988, that provides for determining the relative seniority of Promotees and Direct Recruits in the ratio of 1:1, be interpreted, such as to match regular Promotees of a particular year (say year 2001) with Direct Recruits of later years (say years 2002, 2003, 2004 etc.), on the ground that in the year 2001 or thereafter, the number of direct recruits was less than the regular promotees in those years ?
5. Can the regular promotees of a particular year, remaining after matching with direct recruits of the same year in the ratio of 1:1 (as provided in Rule 9(iii) of IRS Rules 1988) be pushed down and matched with direct recruits of subsequent years, on the ground that number of direct recruits was lesser than the number of direct recruits, especially when the lesser direct recruitment was on account of 'Optimisation of direct recruitment to civilian posts' as per DOPT OM No. 2/8/2001-PIC dated 16-5-2011 and which restriction was not there for promotion (para 3 of the said OM) ?
6. Can Indian Revenue Service claim any immunity from the restriction on direct recruitment as envisaged in the said OM dated 16-5-2011 referred in Question-5 above, by claiming that after notification of IRS Rules 1988, which is a Recruitment Rule, framed in terms of powers conferred by the proviso to Article 309 of the Constitution of India, DOPT OMs have no application for Indian Revenue Service ?



Income Tax Gazetted Officers Association

President

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106

ITGOA(CHQ)/DOPT/2011-12

30th January, 2012

To,
The Director (E-I),
Dept. of Personnel & Training,
North Block, New Delhi.

Madam,

(Kind Attn. : Ms. Mukta Goel)

Sub : Relative seniority between Promotee & Direct Recruit - reg.

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Kindly refer to the above, which has been controverted by some direct recruit IRS Officers in two OAs viz. 1052/2010 (Vikas K Surywanshi & Ors Vs. UOI & Ors) and 3857/2011 (Manu Tentiwal & Ors Vs UOI & Ors). The above cases have not reached any finality, as first case is pending in the Hon'ble Delhi High Court and second case is pending in the Hon'ble CAT (PB).

2. On the subject, we (the only recognized service association of promotee officers in the I.T. Dept) wish to draw your kind attention to the following contention in the above cases :

- a. Relative Seniority between Promotee & Direct Recruit has to be strictly in terms of Rule 9(iii) of IRS Rules, 1988 i.e. in the ratio of 1:1, PR, DR, PR, DR, and so on.
- b. In determining the relative seniority as per Rule 9(iii), bunching of left-over promotees of a particular year, at the bottom of that year i.e. after the last Direct Recruit of that year, cannot be done because DOPT OM No. 22011/7/86-Estt.(D) dt. 3-7-86 which provides for such bunching, is not applicable to Indian Revenue Service, as there is distinct recruitment rules notified under Article 309 of the Constitution i.e. IRS Rules 1988 and this has completely over-shadowed the DOPT OMs on seniority.
- c. In view of the above, regular Promotees of particular year will have to be rotated with Direct Recruits of later years.

-: 2 :-

- d. For the reason mentioned in para 'b' above i.e. Notification of statutory recruitment rules viz. IRS Rules 1988, it is claimed that DOPT OM No.2/8/2001-PIC dated 16-5-2001 on the subject "Optimisation of Direct Recruitment" that restricted the direct recruitment in all Central Govt. Ministries & Department to 1/3rd of DR Quota, is not applicable to IRS.
 - e. In view of the above, it is claimed by the said Direct Recruits that number of Promotees cannot be more than the number of Direct Recruits, even when Quota Rule [Rule 7(2) of IRS Rules] provides for filling-up of vacancy in the grade of ACIT, 50% by Promotion of ITO and balance 50% by Direct Recruitment. It is further claimed that regular promotees who despite being within their designated quota of 50% of yearly vacancy, but who are in excess of Direct Recruits (whose number is less due to the above said restriction on direct recruitment) has to be pushed down to be equated with Direct Recruits of later years in the ratio of 1 : 1.
3. In its reply affidavit, **the CBDT has stated as under :**
- a. 'General Principles for Determination of Seniority' annexed to the DOPT OM No.9/11/55-RPS dated 22-12-1959, at para 1 (I) inter-alia states that :

"Ministries or Departments which have made separate rules are requested to consider modification of those rules or instructions on the basis of the general principles. However, whenever it is considered necessary to follow principles different from those laid down in this Memorandum, a specific reference should be made to the Ministry of Home Affairs, which will consult the UPSC."
 - b. That, no documentary evidence has been furnished in the form of DOPT approval, etc to show that IRS Rules 1988 has been allowed to follow principles different from General Principles of seniority, as laid down by DOPT OMs from time to time.

-: 3 :-

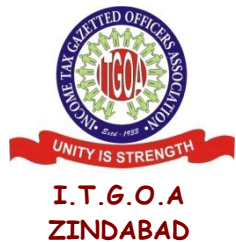
- c. That, all DOPT OM's are addressed to 'All Ministries of the Government of India'. Further in DOPT OM No. 35014/2/80-Estt.D dated 07-02-1986 specifically mentions 'Ministry of Finance' and I.T. Dept. is directly under the said Ministry. This OM dispensed with, the earlier system of keeping vacant slots for PR & DR and introduced the concept of bunching left-over/ remaining PRs of a particular year after matching with DRs of the same year and such bunched PRs were to be kept at the bottom of that year. This concept of bunching was reiterated vide OM No. 22011/7/86-Estt.(D) dt. 3-7-86 and in the latest OM No. 20011/1/2008-Estt.(D) dated 11-11-2010.
4. The Direct Recruit IRS Officers are trying to get undue gain with respect to their seniority by claiming to push down the regular promotees and equate/rotate them with Direct Recruits of later years in the ratio of 1:1, by referring to Rota Rules [Rule 9(iii) of IRS Rules].
5. You are requested to note the following case-laws of Hon'ble Supreme Court, wherein the ratio-deciding being exactly opposite to the claims of the Direct Recruit IRS Officers :
- a. N.K.Chauhan Vs St. of Guj.- Order dt. 1-11-1976 [1977(1)SCC 308]
 - b. S.P. Gupta Vs St. of J&K - Order dt. 28-4-2000 [2000 (7)SCC 561]
 - c. Direct Recruits Class II Engg. Assn Vs St. of Mah.- Order dt.2-5-1990 of 5 Judge Constitution Bench [1990 AIR 1607]
 - d. A. Janardhana Vs U.O.I - Order dt. 26-04-1983 [1983 AIR 769]
6. We implore your fair sense of judgement & issue necessary direction/advice to the CBDT, such that relative seniority between Promotees & Direct Recruits is correctly determined.

Thanking you,

Yours faithfully,

Sd/-

(Rajesh D. Menon)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

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ITGOA/Cadre Restructuring/2013-14

11th June, 2013

To

All Members of IRS Association.

Dear Brother/Sister Officers,

Sub : Disastrous impact of Cadre Restructuring - reg.

Please refer to the Cadre Restructuring notified on 31-5-2013.

2. At the very outset, we would request you to consider this communique dispassionately and in the best interest of I.T. Dept. as a whole, as the present scheme of spreading the filling-up of ACIT vacancy over a period of 5 years would have **following adverse impact** :

- a. In the Cadre Restructuring, 527 supervisory posts (CCIT to JCIT) have been created whereas 822 posts (including 620 reserves) have been created at the cutting edge level i.e. DCIT/ACIT. Consequential vacancies at the level of ACIT will be 1349 which is to be filled-up in next 5 years i.e. 270 for each year @ 50% by promotion and 50% by Direct Recruitment. **In effect, majority of these posts will remain unfilled for next 3 to 5 years.** In F.Y.s 2013-14 and 2014-15, a total of only 270 ACIT posts are likely to be filled i.e. Promotion @ 135 per year, as 270 DR of these two years will be available only after 2 years as recruitment process cannot commence before Feb. 2014. **Further, as on date there are around 550 vacant posts of DCIT/ACIT** on account of non-filling up of consequential vacancies due to Ad-hoc JCIT promotions of 2000 to 2003 batch.
- b. Net ACIT vacancy after CR will be around 1900 & CBDT do not have any plan to fill-up these. Sanctioned & working strength of DCIT/ACIT is :

	Sanctioned Strength	Working Strength	Vacancy
Before CR-2013	2092	1542	550
After CR-2013 (with 620 Reserves)	2914	960*	1954

* 1542 as reduced by consequential vacancies due to 190 JCIT promotions of 2004 batch and 527 CR promotions in the higher grades + 135 promotions (50% of 270) to the grade of ACIT. (1542 - 190 - 527 + 135 = 960). In the above calculation, the annual regular vacancies in the grade of DCIT/ACIT have not been considered, which will only increase the vacancy. The **only way to reduce vacancy of 1954 in DCIT/ACIT, is to leave matching number of JCIT post vacant**, which being first supervisory authority, any vacancy in that grade will also have adverse impact on Revenue Collections.

- c. As already mentioned, CBDT is planning to fill up 135 vacancies per year in next five years by way of Direct Recruitment. These vacancies will be in addition to the regular vacancies of around 135 per year which will result in total Direct Recruitment of 270 per year in next five years totaling to 1350. Further, this number would increase on account of 550 chain vacancies of ACIT due to Ad-hoc promotions of JCIT of 2000 to 2003 batches, which cannot remain vacant indefinitely and DR Quota due to this would be 275. For effective cadre management and as per UPSC norms the ideal DR quota shall be around 150 per year and UPSC will not be inclined to recruit more. Here DOPT OM No. **No. I-11011/1/2009-CRD** dated 14-12-2010 is relevant *"The Cadre Controlling Authorities are, however, advised not to resort to any bulk recruitment as it would create a bulge in the structure leading to stagnation at later stage. This may be kept in view while projecting recruitment planning."*

Thus 600 post of ACIT (1350 less 750) + 275 DR Quota out of chain vacancy due to 550 Ad-hoc JCIT promotions, will be vacant even after 5 years of CR.

- d. Keeping a large number of posts vacant, in the grade of ACIT and/or JCIT, for a period ranging from 5 to 10 years is bound to **adversely affect the revenue collections**. Besides, **it will result in excessive work-load** on the JCIT/DCIT/ACIT who will have to hold additional charge. If such large number of posts at cutting edge level and at first supervisory level, are kept vacant, it is anybody's guess as to **how the promised growth in revenue in the coming years will be achieved**. Further, there is a likelihood that these posts will be abolished by DOPT, in future.

- e. Here it is pertinent to mention that **Cadre Restructuring is for those who are already in service & not for those who are in school/college and likely to join service in future i.e. in next 5/10 years**. In Cadre Restructuring - 2001, (para 40 & 41 of the report) it was specifically provided that:

"In chapter III of this report we have highlighted the stagnation in terms of promotion at all levels in the department ... With a view to removing these inhibiting factors, we recommend that a one-time relaxation should be made to the recruitment rules such that all vacancies at all levels, arising as a consequence of this restructuring, are filled by promotion from the feeder cadres without insisting on the present eligibility conditions"

*"...Consequent to the restructuring proposed, the existing ratio between DCIT (present level ACIT-Sr. Scale), ACIT (present level ACIT-Jr. Scale) and ITO is **marginally altered to the detriment of future promotion prospects of ITOs**. However, since we have recommended that vacancies at all levels arising as consequence of this restructuring should be filled by promotions only, the effective ration would be a substantial improvement over the existing ratio. Nevertheless, the existing ratio must be maintained and this aberration corrected in the course of the expansion of different cadres consequent to increase in the number of tax payers in the future."*

Ratio between ITO & DCIT/ ACIT before & after CR-2001 & 2013 is as under:

	No. of ITO	No. of DCIT/ACIT	Ratio of ITO : DC/AC
Before CR-2001	3261	1681	1.94 : 1
Before CR-2013	4448	2092	2.13 : 1
After CR-2013			
Without Reserves	5942	2294	2.59 : 1
With Reserves	5942	2914	2.03 : 1
With ACIT Vacancy	5942	960	6.19 : 1

The ratio of ITO to DCIT/ ACIT has improved marginally with the Reserves i.e. from 2.13 to 2.03, but the decision to stagger the process of filling-up the ACIT vacancy over 5 years, **would result in deterioration of the said ratio to 6.19 and even after 5 years the said ratio would be only 2.57**

f. A fair and equitable stance in this regard is crucial, so as to ensure a **robust organisation for Income Tax Dept. that can contribute to national growth.**

3. For solving the above problem, following suggestion may be considered : **“All vacancies as a result of Cadre Restructuring-2013, in the grade ACIT be filled-up by promotion and that too at one go, as was done in the CR-2001, with suitable relaxation of Recruitment Rules. This will also be in line with CR-2001 suggestions that *“this aberration corrected in the course of the expansion of different cadres consequent to increase in the number of tax payers in the future”*.**

At present, sufficient number of ITOs with Assessment experience of 10 to 12 years are readily available in the Department.

4. In this regard, we would also like to bring the factual position as under:
- a. Firstly, there is no need to worry about loosing Organised Group ‘A’ status to IRS because DOPT OM No. I-11019/12/2008-CRD dated 20-11-2009 states that “ *The existing Organised Group ‘A’ Services have evolved over a period of time and may have minor deviations owing to their, be respective functional requirements. The services already declared as such need not, however be reviewed.*”
Therefore, resorting to one time relaxation for diverting DR Quota to PR Quota will not in anyway affect the Organised Group ‘A’ status of IRS.
 - b. Bulk direct recruitment (i.e. more than 150) will result in stagnation for these DRs in future. Besides there need not be any fear w.r.t future career prospects in the minds of DRs, due to the above said relaxation and diversion of DR Quota to PR Quota, because till date there has never been any instance where any DR Officer’s promotion was delayed on account of any PR officer. In fact, for the last 4 batches i.e. 2000 to 2003 one year relaxation was obtained for JCIT promotion. With the number of already vacant JCIT posts which is more than 400 and 527 additional posts of JCIT on account of CR, one year relaxation will continue for next 8/10 batches.

- c. Out of 984 PR ACIT after CR-2001, only 250 PR were there in service and who got adhoc promotion as JCIT in March, 2011. As on date 150 of them are in service and out of them the number of promotees likely to reach the level of CIT are not even in double digit and they too will not serve for long. Further, PR Officers due to their advanced age generally retire in the grade of Addl. CIT and in the last one decade, only 5 PR Officers reached the grade of CIT & that too for a period less than a year. **Thus, in effect Promotee Officers, on account of their advanced age will retire in every grade and ensure smooth progress of DR Officers in their career path.**
- d. Stagnation at the level of ITO to ACIT which was 15 years prior to 2001, had come down to 10 years with CR-2001 but it has deteriorated to 14 years in subsequent years. The details are as under :

Year as ITO	Year of Promotion as ACIT	Stagnation
1993	2004 & 2005	11 to 12 Years
1994	2006 & 2007	12 to 13 Years
1995	2008	13 +Years
1996	2009	13 +Years
1997	2010	13 + Years
1998	2012	14 Years

The present ITOs who are waiting for ACIT promotion, have joined as Inspectors in 1991/1992 and have put in 21/22 years of service with just one promotion. You will agree that these ITOs deserve justice and **making them wait for another 5 years is an aberration which deserves your strong condemnation.**

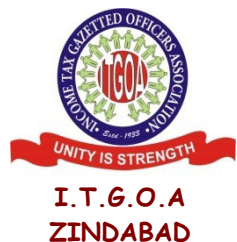
- 5. You will therefore appreciate that no practical purpose will be served in keeping vacant, large number of posts in the grade of DCIT/ACIT and/or JCIT which will only lead to excessive work-pressure. Besides, any shortfall in Revenue Collection will lower the image & esteem of the entire our Department.
- 6. You are requested to ponder over the above factual position and discuss the same amongst your group and also impress upon the futility of the scheme of spreading over the vacancy in the grade of ACIT only, over a period of 5 years, in the present Cadre Restructuring, because of its disastrous effect and also scope to get entangled in litigation on account of its inherent discriminatory nature.

Thanking you in anticipation of your unbiased disposition in this regard, in the best interest of Revenue and congenial office atmosphere.

Yours sincerely,

Sd/-

(RAJESH D. MENON)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

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ITGOA/Cadre Restructuring/2013-14

7th August, 2013

To
The Chairperson,
Central Board of Direct Taxes,
North Block, New Delhi.

Respected Madam,

**Sub : Reply to representation by members of IRS Association
on Cadre Restructuring Issues - regarding.**

This is with reference refer to a draft representation that have been circulated by E-mail by some direct recruit ACIT/DCIT for being submitted to your goodself. In the said draft representation there are some misleading facts and arguments and some of the conclusions drawn therein are highly derogatory and deplorable as they have been directed to tarnish the image of promotee officers as a whole. Further, certain adverse remarks on ITGOA, the only recognized service association of the promote officers of the Department are not acceptable to us.

2. With regard to the above, we wish to place the following correct facts, for the benefit of those who are interested to know the fallacy of above representation and for those who have an unbiased disposition with firm belief in equity & fairplay :

a. No effect of CRC-2001 on seniority of officers of 2002 batch & later batches

Out of 993 posts of ACIT consequent to CRC-2001, which were decided to be filled-up by only promotion, 984 regular promotions of ITO to ACIT was effected on 7-11-2001 (910) & 27-9-2002 (74). It was apprehended that this large number of promotions will adversely affect future promotional prospect of Direct Recruit IRS Officers of 2002 batch onwards.

But, the fact is that 2002 & 2003 batch officers have been promoted as JCIT with 1 year relaxation i.e. 1 year before it was normally due. Such relaxation is sought for 2004 and is required for future batches also, even without considering 527 new vacancies due to CRC-2013.

Another fact worth noting is that out of 984 ITOs who were promoted as ACIT on regular basis, in 2001 & 2002, only 250 officers or so are still in service and none of them have sufficient service left for reaching the grade of CIT.

- b. In the Cadre Restructuring-2013, 527 supervisory posts (CCIT to JCIT) have been created whereas 822 posts (including 620 reserves) have been created at the cutting edge level i.e. DCIT/ACIT. Consequential vacancies at the level of ACIT will be 1349 which is to be filled-up in next 5 years i.e. 270 for each year @ 50% by promotion and 50% by Direct Recruitment. **In effect, majority of these posts will remain unfilled for next 3 to 5 years.** In F.Y.s 2013-14 and 2014-15, a total of only 270 ACIT posts are likely to be filled i.e. Promotion @ 135 per year, as 270 DR of these two years will be available only after 2 years as recruitment process cannot commence before Feb. 2014.
- c. Thus quota for Direct Recruitment in IRS for next five years would be around 250 to 270 (135 CRC Vacancy + 115/135 being 50% of regular vacancy). But, for effective cadre management and as per UPSC norms the ideal DR quota shall be around 150 per year and UPSC will not be inclined to recruit more. Here DOPT OM No. No. I-11011/1/2009-CRD dated 14-12-2010 is relevant *“The Cadre Controlling Authorities are, however, advised not to resort to any bulk recruitment as it would create a bulge in the structure leading to stagnation at later stage. This may be kept in view while projecting recruitment planning.”*

Thus, effectively every year around 100 to 120 posts of ACIT, out of direct recruitment quota will remain vacant and even after 5 years of CRC, there will be around 500 to 600 posts of ACIT remaining vacant. Further, if by citing 1:1 rule number of Promotion is restricted to number of direct recruitment (such a proposal is already under contemplation), then 5 years from now more than 1200 posts (out of a sanctioned strength of 2914 i.e. more than 40%) would be vacant. **There is no need to highlight, that these 1200+ vacant posts will have to held as additional charge by the balance 60% DCIT/ACIT which will include Direct Recruit IRS Officers,** who are being told to submit the petition. The vacancy position in the grade of DCIT/ACIT will further aggravate, if existing 300+ vacancy and 527 CRC vacancy in the grade of JCIT is filled-up, which will render 2000+ posts of DCIT/ACIT vacant i.e. 70% of strength.

- d. The only ad-hoc way to somehow reduce vacancy in the grade of DCIT/ACIT is to leave matching number of JCIT vacant. Keeping large number of posts vacant, in the grade of ACIT and/or JCIT, for a considerably long period i.e. more than 5 years is bound to **adversely affect the revenue collections.** Hence, Government or Union Cabinet can never make such a decision of leaving huge number posts in DCIT/ACIT and/or JCIT vacant. If such large number of posts at cutting edge level and at first supervisory level, are kept vacant, it is anybody's guess as to **how the promised growth in revenue in the coming years will be achieved.** Further, there is a likelihood that these posts can be abolished by DOPT, in future.

This contention of ours is established by the minutes of Cabinet meeting held on 23-5-2013 (copy got under RTI) which reads as under :

No.20/CM/2013
CABINET SECRETARIAT

EXTRACTS FROM THE MINUTES OF THE MEETING
OF THE CABINET HELD AT 1730 HOURS, ON
THURSDAY, 23rd MAY, 2013, IN PANCHAVATI, 7,
RACE COURSE ROAD, NEW DELHI.

Case No.165/20/2013

Item 11

Restructuring of the Income Tax Department.

The Cabinet considered the note dated 08.05.2013 from the Ministry of Finance (Vitta Mantralaya), Department of Revenue (Rajaswa Vibhag) and approved the proposals contained in paragraph 11 thereof.

Thus, it is the CBDT's proposal to keep the posts of DCIT/ACIT and/or JCIT vacant, for a considerably long period and now the blame is being conveniently shifted to the Union Cabinet.

- e. In para '3' of the representation, Inspector of Income Tax is being referred to as the cutting edge level. There is no need to say anything more on this proposition, as everyone knows as to which grade forms the cutting edge level. Further, in the same paragraph ITGOA's contention that Cadre Restructuring is for those who are already in service and not for those who are in school/college with specific reference to the pentafurcation of only ACIT vacancy (which will result in such schoolian/collegian who will be joining as DR ACIT after 4/5 year will rank senior to ITO with assessment experience of 12 years or more), is being countered with the argument that ITGOA also wants the ACIT Posts for such Schoolian/Collegian who will be joining as Direct Recruit Inspector. Here, it is clarified ITGOA's concern is for ITOs with around 10/12 years experience as on today, whose promotions are being deliberately delayed and not for any schoolian/collegian who are likely to join DR Inspectors.
- f. In para 4 of the representation, there is a mention of existence of only one grade in Group 'B' i.e. ITO in our department. Only for the sake of clearing such doubts Grade Pay of ITO is 4800 and that of Sr TA is 4200 & Inspector is 4600 and ACIT's Grade Pay is 5400. So there is no possibility for any other grade in Group 'B'. Further, the existence of 50% Promotion Quota in IRS ensures smooth career progression for DR IRS Officers. Further there is no scope for comparing our Dept. with Central Excise, because of difference in circumstance. Central Excise is Inspector oriented department, whereas ours is officer oriented. Therefore, **for the sake of those with some flair for equity, comparative stagnation of DR & PR in our Department is mentioned as under:**

Grade	Year of joining the Department	Year of Promotion as ITO	Present Status	Number of such Officers
Inspector of Income Tax	1990 & 1991	2001	Still working as ITO (only 1 promotion in 23/22 Years)	91
- do -	1992	2001	Still working as ITO (only 1 promotion in 21 Years)	172
- do -	1993	2001	Still working as ITO (only 1 promotion in 20 Years)	163
- do -	1994	2001	Still working as ITO (only 1 promotion in 19 Years)	90
Total...				516

Thus **stagnation of I.T.O is presently 12 years** and with the present scheme of dividing the 1349 vacancy (consequent to CRC-2013) in to 5 years, **stagnation of ITO will go up to 15-16 years**, which is not there in any other grades.

Grade	Year of joining Department	Year of Promotion as DCIT/JCIT/ Addl. CIT/ CIT	Present Status
ACIT(Assistant Commissioner)	1990	1994/1999/2008/2011	Presently CIT (i.e. 4 promotions)
- do -	1991	1995/2000/2009/2012	Presently CIT (i.e. 4 promotions)
- do -	1992	1996/2001/2010	Presently Addl. CIT (i.e. 3 promotions)
- do -	1993	1997/2002/2011	Presently Addl. CIT (i.e. 3 promotions)
- do -	1994	1998/2003/2012	Presently Addl. CIT (i.e. 3 promotions)

After Cadre Restructuring - 2013, **DR IRS Officers up to 1994 batch will become CIT** i.e. 4 promotions from their date of joining the department within a period of 19 years. Thus stagnation of ITOs is glaring i.e. just 1 promotion in 19 to 23 years, whereas Direct Recruit IRS Officers in the same department and during same period have got 4 promotions.

g. In para '5' of the representation there is reference to other Central Govt. service where direct recruitment is 2/3rd. Here, evolution of IRS over last 5/6 decades needs to be analysed. In 1950s & 1960s the ratio of DR in IRS was 80% and then it was revised to 66.67%. But at that time PRs were getting 3 year weightage in seniority i.e. Promotees of R.Y. 2010-11 will be considered as senior to DR of 2008 batch. **This practice of granting weightage in seniority to Promotees** was challenged by DRs in the case of **SG Jaisinghani [AIR 1967 SC 1427]**, but was **upheld by Hon'ble S.C.** in its order dt. 22-2-1967. Besides, **such weightage for Promotees is still in place, in IAS/IPS** etc. But, in IRS the system of weightage in seniority to PRs was done away with in 1973 by increasing the ratio of PR from 33.33% to 50% and it is in this context that the Hon'ble S.C. in the cases of B.S.Gupta-II [1975(3) SCC 116] & Kamal Kanti Dutta [1980 (4) SCC 38] held the rules to be just & fair. **Hence, there is no room for revisiting the Quota Rule of 50:50 for DR & PR without a relook on the rule for weightage in seniority to PRs**, which is upheld by Hon'ble S.C.

- h. In para '7' DOPT OM dated 20-11-2009 on the attributes of organized Group 'A' Service is referred to. But, the important 'NOTE' in the same OM is purposely omitted and the same is reproduced here below :

Note:- The existing Organised Group 'A' Services have evolved over a period of time and may have minor deviations owing to their respective functional requirements. The services already declared as such need not, however, be reviewed.

From the above, it is clear that either this aspect has skipped the attention or the same is purposely glossed over, with an intention to cause a fear psychosis in the minds of the authorities while taking any decision about relaxing the IRS Rules and divert DR Quota to PR Quota. **But what purpose will be achieved?** Bulk direct recruitment even for a single year, in the past, has caused stagnation problems for that batch and subsequent batches, which had to be resolved through CRC. If such big batches of DR continue for 5/10 years, it will lead to stagnation, which will be beyond any CRC exercise.

- i. There are allegations in the said representation that the relaxation in CRC-2001 and diversion of DR quota to Promotion, has resulted in PRs occupying more than 50% of posts in IRS, thereby affecting the promotional prospects of DR, is not borne out by facts. As on date Promotees form only 32% of total IRS officers i.e. 31% in the grade of Addl./Jt.CIT and 49% in DCIT/ACIT. Further, the very fact that there is a rule specifically empowering CBDT to relax (Rules 15), strikes at the suggestion that there should be no relaxation and diversion of DR quota to PR quota. **Lastly, the allegation that Promotee Officers & ITGOA has forced a systematic & persistent violation of rules, is unfathomable, as the entire CBDT is manned by only DR IRS Officers and many former President of IRS Association have been elevated as Member (P) & Chairman-CBDT.**

3. Reference to case laws of BS Gupta-II & Kamal Kanti Dutta (supra) in para '6' is totally out of place, because of complete change in facts & circumstances, as of now i.e. Promotions which were impugned in those cases were Ad-hoc promotions and the seniority rules then in force were as per DOPT OM No. 9/11/55-RPS dated 22-12-1959, stipulated definite slots for PR & DR and whenever the slot fell vacant due to retirement or any other reason, the PR or DR as the case may be, from below will jump over his/her next senior, to occupy the vacant slot. But, this system of vacant slots & frog jumping in seniority has been dispensed with since 1986 with the issuance of DOPT OM No.35014/2/80-Estt.(D) dt 7.2.1986, O.M.No. 22011/7/86-Estt.(D) dt 03.07.1986. Following case-laws of Hon'ble Supreme Court are relevant on the subject :

A.Janardhana - 1983 SCC L&S 467 (Division Bench and Order dt.26-4-1983)

"It is therefore time to clearly initiate a proposition that a direct recruit who comes in to service after the promotee was already unconditionally and without reservation promoted and whose promotion is not shown to be invalid or illegal according to relevant statutory or non-statutory rules should not be permitted by any principle of seniority to score a march over a promotee because that itself being arbitrary would be violative of Articles 14 and 16."

N.K.Chauhan Vs. State of Gujarat - 1977 (1) SCC 308 (Division Bench)

Para 32(3) of the judgement dated 1-11-1976

*".....The impact of this position is that if sufficient number of direct recruits have not been forthcoming in the years since 1960 to fill in the ratio due to them and those deficient vacancies have been filled up by promotees, **later direct recruits cannot claim 'deemed' dates of appointment for seniority** in service with effect from the time, according to the rota or turn, the direct recruits' vacancy arose. **Seniority will depend on the length of continuous service** and cannot be upset by later arrivals from the open market." (emphasis supplied)*

Para 40(d) of the judgement

".....Promotees regularly appointed during period A in excess of their quota, for want of direct recruits (reasonably sought but not secured and because tarrying longer would injure the administration) can claim their whole length of service for seniority even against direct recruits who may turn up in succeeding periods."

Direct Recruit Class II Engg. Officers Association Vs. State of Maharashtra

[1991 SCC(2) 715] 5 Judge Constitution Bench

In Para 44 of **Order dated 02-05-1990**, it is held as under :

"(A) Once an incumbent is appointed to a post according to rule, his seniority has to be counted from the date of his appointment and not according to the date of his confirmation."

(E) Where the quota rule has broken down and the appointments are made from one source in excess of the quota, but are made after following the procedure prescribed by the rules for the appointment, the appointees should not be pushed down below the appointees from the other source inducted in the service at a later date."

S.P. Gupta Vs. St. of J & K - [2000 (7) SCC 561] (Division Bench)

In para 79, of the judgment dated 28-4-2000, it is held :

"Seniority has to be worked out between direct recruits and promotees for each year." (emphasis supplied)

After going through the above 4 case-laws of Apex Court which is more recent than SG Jainsinghani (Order dt. 22-2-1967), BS Gupta-II (Order dt. 16-8-1973) and Kamal Kanti Dutta (25-4-1980), harping upon these old case-laws which were of a period with different facts & circumstances, is with a ulterior motive to mislead all on the subject matter.

4. On a comprehensive consideration of the facts extolled in paras 2 'a' to 2 'i' and 3 above, the following poser to the CBDT as a whole, is only logical :

a) **Is CBDT not aware of the correct facts & circumstances on the issue of seniority ?**

This is because, it was the CBDT which had filed Writ Petition in the Hon'ble Delhi High Court against the CAT (PB) Order dated 02-11-2010, in the case of Vikas Keraba Suryawanshi & Ors Vs. UOI (OA-1052/2010) filed by 5 DRs of 2002 & 10 DRs of 2003, challenging the seniority of regular PRs of 2000 and 2001. This litigation has resulted in delay of JCIT Promotion of 2000 & 2001 batch and their Addl. CIT promotion is likely to be affected.

b) **The deliberate misconception that is being propagated amongst DR IRS Officers will vitiate the office atmosphere, by polarizing Officers in to two warring groups of DR & PR.** Is this a desirable situation? Can CBDT allow such a thing to happen? If not, then what steps does CBDT intend to take, to stem such undesirable developments?

5. We beseech upon your fair sense of judgment and take unbiased stand on the issue and **take such steps as to clear the deliberate misconception**, that is being spread amongst those Officers, who in future will be manning the posts of CIT/CCIT and even that of Member-CBDT and Chairman-CBDT. This is required, **in the best interest of Revenue and congenial office atmosphere.**

Thanking you,

Yours sincerely,

Sd/-

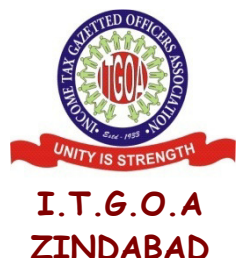
(RAJESH D. MENON)
SECRETARY GENERAL

Copy to :

- i. All Members of CBDT - For information.
- ii. DGIT - HRD - For information.
- iii. All Members of IRS Association

With a request to give a dispassionate and practical consideration to the correct factual position on the matter of service, seniority & promotion and take an informed decision, upholding the principle of equity & fairplay.

SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

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Secretary General

RAJESH D. MENON

(09869504653)

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ITGOA(CHQ)/Agitation/2012-13

11th February, 2013

To

The Chairperson,

Central Board of Direct Taxes,

North Block, New Delhi.

Madam,

**Sub : Agitation against delay in promotions to ACIT
and other related issues – reg.**

Please refer to the above & CBDT's Letter dtd. 8-2-2013 bearing F. No. B.12020/6/2012-Ad.IX(Pt.) in reply to our letter dt. 5-2-2013.

2. Correct status of the issues/demands is mentioned here below:

i. Immediate holding of DPC for ITO to ACIT for RY 2012-13

CBDT's Clarification:

As per advice of UPSC, the matter has been referred to DOP&T for their concurrence/comments on the holding of DPC for ITOs to ACITs for recruitment year 2012-13 and it is expected that DOP&T would furnish their comments in couple of days. We are confident that DPC will be held before 31.3.2013

Correct status & ITGOA's response:

- DOPT OM No. 22011/5/86-Estt(D) dated 10-4-1989, directs authorities to initiate action to fill-up existing as well as anticipated vacancies **well in advance of expiry of previous panel** by collecting relevant documents like ACR/APAR etc.
- The above was reiterated in DOPT OM No.22011/9/98-Estt(D) dated 8-9-1998, where it is stated that **Administrative action for convening DPC be initiated at least 8½ Months before commencement of vacancy year and DPC be held at least 2 months before commencement of vacancy year.** Thus DPC for R.Y. 2012-13 should have been held before 31-1-2012.
- The above model calendar has been reiterated again vide DOPT OM No. 22011/1/2011-Estt(D) dtd. 11/3 & 25/3/2011.

- DPC for ITO to ACIT has never been held in time, as will be seen from the following table :

Panel Year	Month of Promotion	DPC to be held by	Delay (in Months)
1991-92	December 1991	January 1991	10
1992-93	June 1993	January 1992	16
1993-94	April 1994	January 1993	14
1994-95	January 1995	January 1994	11
1995-96	January 1996	January 1995	11
1996-97	February 1997	January 1996	12
1997-98	January 1998	January 1997	11
1998-99	January 2001	January 1998	35
1999-00	January 2001	January 1999	23
2000-01	November 2001	January 2000	21
2001-02	November 2001	January 2001	09
2002-03	November 2003	January 2002	21
2003-04	January 2005	January 2003	23
2004-05	November 2006	January 2004	33
2005-06	November 2006	January 2005	21
2006-07	May 2007	January 2006	15
2007-08	October 2008	January 2007	20
2008-09	October 2008	January 2008	08
2009-10	September 2010	January 2009	19
2010-11	March 2012	January 2010	25
2011-12	March 2012	January 2011	13
2012-13	Not held	January 2012	14
2013-14	Not held	January 2013	1

- Therefore, CBDT's clarification for the delay in holding DPC by referring to Hon'ble SC's order dtd 27-11-2012 in NR Parmar and advice of UPSC and reference to DOPT etc, is only a ploy to hide **the real intention of CBDT to deliberately delay the promotion and thereby prevent entry of promotees in IRS, in a systematic way.** This fact will become more evident in the issue no. (vii).
- ITGOA vide its letter dated 11-12-2012 had informed factual position **that the last ITO likely to be promoted as ACIT is DR Inspector of 1990-91 & 1991-92** and ITOs who has raised objection are DR Inspectors who have joined in 1995-96 and would be placed in the year 1993-94. Hence, there is no problem in conduct of DPC.
- Even during the meeting of JCA with Chairperson on 17-12-2012, it was assured that DPC will be held on 18-12-2012 and the fact of reference to DOLA was not mentioned by official side and DPC was deferred on account of SC Order in NR Parmar which is on seniority of Inspector and not that of ITO.

- Judgment of Hon'ble SC in the case of NR Parmar is on inter-se seniority of Inspector and therefore it has to be first implemented in that grade. But, promotions of Inspector to ITO is going on unhindered with a rider that the orders are subject to change on account of the said judgment. This clearly reveals the CBDT's real intention is to prevent the entry of promotee in IRS cadre.
- As per DOPT OM No. 28027/9/99-Estt(D) dated 1-5-2000, Court Orders against Govt. of India Instructions on service matter, will not be implemented by the concerned Department/Ministry without referring to DOLA and DOPT. In the NR Parmar's case, DOPT OM dated 3-3-2008 has been quashed by the Hon'ble SC in the case of seniority of Inspectors of Income Tax and the CBDT can implement the decision only after consulting DOLA/DOPT. However, CBDT's reference to DOLA/DOPT is not w.r.t implementation of the said order, but it is on whether promotion of ITO to ACIT can be effected or not, even when its effect on the ITO's seniority is indirect, which cannot be made without holding review DPC for ITO. Besides, this will require first assigning correct seniority to PR Inspectors who have joined as DR UDC/LDC, by holding review DPC for Inspector.
- Even if the Seniority of ITOs are considered as under dispute, on account of the judgment in the case of NR Parmar (which is on seniority of Inspectors), the DOPT OM No. 28036/8/87-Estt(D) dated 30-3-1988 provides that unless there is an order of stay/injunction, DPC be held for regular promotion on the basis of existing seniority list and that the order must contain a provision that the promotions is subject to final decision.
- On 19-12-2012, Member (P) had assured that the DPC will be held by 15-1-2013. But, in the clarification dated 8-2-2013 it is mentioned that DPC will be held by 31-3-2013. All these only makes it clear that **CBDT is not at all serious w.r.t the DPC for ITO to ACIT** and is simply referring the matter to different agencies like DOPT, DOLA, UPSC without highlighting the correct fact, which will be more clear in the issue no. (iii).

ii. Immediate regularisation of Ad-hoc JCIT from 2000 to 2003 batch officers & conduct DPC for consequent vacancies of ACIT.

CBDT's Clarification

In the issue of regularisation of Ad-hoc JCIT of 2000 and 2001 batches for which DPC was conducted by UPSC, since the matter is sub-judice before the Apex Court, it is being sent to Ld. ASG for his opinion. The 2002 and 2003 batches will thereafter be considered by UPSC to whom timely reference will be made accordingly.

Correct status & ITGOA's response

- DPC for regular promotion to the JCIT grade, for 2000 & 2001 batch officers was held on September 2010 and CAT (PB) vide its order dated 27-11-2010 directed that the same will not be given effect to.
- CBDT filed Writ [WP(C) 8018 of 2010] against the said order of CAT and **Hon'ble Delhi HC vide its order dated 6-7-2012, quashed/set-aside the stay order of CAT (PB) and directed that the CBDT (petitioner) was free to give effect to the DPC held on September 2010.**
- CBDT first wrote to UPSC, seeking its opinion on the matter which **replied in August 2012 stating that the order of Hon'ble Delhi HC was very clear.**
- CBDT has made a reference to DOPT on the ground that the panel is more than a year old, without appreciating that **there was no administrative delay in confirming the panel.** The delay was on account of a court injunction.
- Against the Order of Hon'ble Delhi HC, some DR-IRS officers of 2002 & 2003 batch have filed an SLP [21339 of 2012] in Hon'ble SC, but **no stay has been granted by the Apex Court.** Therefore, the clarification to the effect that the matter is sub-judice bring out partisan role of CBDT which is manned by all DR-IRS Officers, whose insidious intention is to prevent any promotee from becoming a JCIT, a supervisory grade. Here another aspect that cannot be overlooked is that **while CBDT is engaging ASG to defend on a pay scale matter in Mumbai HC and in Delhi HC ASG was representing, in the Apex Court, no such senior law-officer has been appointed,** which gives an impression of CBDT siding with DR-IRS officers.
- Meanwhile the **PR Officers** (members of ITGOA) who are not regularised as **JCIT are retiring regularly, without any benefit in their pension etc.** which are being fixed in the DCIT grade.
- The above action of CBDT has resulted in causing a vacancy of 535 in the grade of DCIT/ACIT (due to Ad-hoc promotion to the grade of JCIT of 2000 to 2003 batch officers) in addition to the regular vacancy of 143 for RY 2012-13. The said 535 vacant posts of DCIT/ACIT are not being filled-up on the ground that the JCIT promotion is on Ad-hoc basis, **without appreciating the fact that the posts are regular and only the promotion is Ad-hoc because of the stay by CAT (PB) and even that has been set-aside by the Hon'ble Delhi HC.**

iii. Finalisation of All India Seniority List of ITOs promoted after 18/6/2001 before 31-03-2013.

CBDT's Clarification

All India Seniority List of ITOs will now be affected by the Supreme Court judgment in NR Parmar's case. The requisite details are still awaited from some regions. Your assistance to help the CC Regions will help in quickening the process.

Correct status & ITGOA's response

- **CBDT has not issued any uniform seniority guidelines to the 18 CCIT regions**, as a result of which different criteria like 'Year of Joining', 'Vacancy/Recruitment Year', 'Year of Exam' etc. for allotting the seniority of DR Inspectors and this is the main cause of vexatious litigation going upto Apex Court.
- **CBDT is having requisite information about the correct vacancy year for each and every Exam for Inspectors conducted by Staff Selection Commission**, some of which are:

<u>Exam</u>	<u>Vacancy Year</u>	<u>CBDT's letter no. & date</u>
1990	1991-92	A-12021/1/91-Ad.VII ; 15-1-1991
1991	1992-93	A-12021/2/92A-Ad.VII ; 30-1-1992
1992	1993-94	A-12021/1/93-Ad.VII ; 20-1-1993
1993	1994-95	A-12021/14/94-Ad.VII ; 31-5-1994
1994	1995-96	A-12021/7/95-Ad.VII ; 22-2-1995

But these facts have neither been brought before the Hon'ble Apex Court (as can be seen from Order dated 27-11-2012), nor has it been highlighted in the Member (P) DO Letter to all the CCIT(CCA) asking for the cascading effect of the said SC Order in the seniority of ITO.

Besides, the CBDT has not sought the opinion of DOPT on the implementation aspect of the said judgment of Hon'ble SC in NR Parmar's case, as required by DOPT OM dated 1-5-2009.

- The above coupled with the fact that **CBDT took around 9 years to finalise the All India Seniority List of ITO promoted on 18-6-2001** (as it was finalised in January 2010) **and that too only after full help rendered by ITGOA**, makes clear the CBDT's intention to delay the promotion to the grade of ACIT and thereby prevent the entry of promotees in to the IRS Cadre.
- CBDT's partisan role comes to the fore here, because the Hon'ble SC's in the case of SK Shukla, which is reiterated in the case of SK Sahni, PK Singh etc. is not being implemented in a uniform manner to all similarly placed officers because there the issue was promotion of ACIT to DCIT where there are DR-IRS Officers also. But, in the case of NR Parmar, as no DR-IRS Officers are involved, CBDT is keen to implement it uniformly and that too from year 1986 knowing fully well that Administratively it will take around 3/4 years and then getting review DPCs for 25 years in the grade of ACIT will be an impossibility, given the fact about delay in regular DPC mentioned at issue no. (i). **The only purpose is to delay the entry of Promotees in IRS cadre.**

iv. Up-gradation of Pay scale of AO & PS i.e. GP of Rs.4800

CBDT's Clarification

The proposal of up-gradation of pay scale of AOs and PS with grade pay of Rs.4800/- which was twice sent for reconsideration to Deptt. Of Expenditure has not been agreed to by it. ITGOA has already been informed in the meeting of Grievance Redressal Committee under the chairmanship of Member (P) and Member (IT) on 8-1-2013. It seems that this has not been informed to the Members.

Correct status & ITGOA's response

- Grievance Redressal Committee is not the final authority to decide on the issue.
- **ITGOA cannot remain a mute spectator to the injustice of denial of pay commensurate to Gazetted status of AOs & PS** and therefore even with information about DOE not agreeing this demand cannot be dropped.
- **CBDT is making a feeble attempt** to drive a wedge amongst the membership of ITGOA by its statement that the fact about denial of this demand by DOE told to ITGOA on 8-1-2013 has not been informed to the Members, which is a mere guess or surmise. ITGOA lodges its stanch protest to such divisive tactics of the CBDT.

v. Provide laptop and data card to all AOs and PS, as now this is a functional necessity. Similarly, newly promoted ITOs be also given new laptops instead of old ones.

CBDT's Clarification

For providing of Laptop and data card etc. a committee headed by DIT (Infra) had been constituted in January 2013 and its recommendations will be submitted by 15-2-2013

Correct status & ITGOA's response

ITGOA has been demanding this for past 5/6 years. This demand could have been very well met from 'OE' also as the total out lay will not be more than Rs. 5 Crores. But CBDT has turned a deaf ear to this. Now with functional necessity the said demand must be acceded and no committee's report must come in the way of this.

vi. Promotion of ACIT to DCIT for 2006 & 2007 batch should be w.e.f 1-1-2011 & 1-1-2012 and promotion of left-out officers of earlier batches be expedited. Also, correct Civil List No. be allotted to those DRs who have taken technical resignation (especially of 2006 to 2008 batch) and give correct seniority to PR with consequential effect on Promotion to DCIT.

CBDT's Clarification

The matter of ante-dating of promotion of ACIT to DCIT for 2006 and 2007 batches has after approval of Hon'ble Finance Minister on 1-1-2013 been referred to DOPT for their comments

Correct status & ITGOA's response

- **For promotion of ACIT to DCIT, no outside agency like UPSC is involved. Therefore, the failure to hold timely DPCs is squarely on the CBDT** for which the officers are made to suffer loss both financial and career-wise.
- In this again, as PR officers are of advanced age they retire and go away with a permanent loss in their retirement benefit also and CBDT is oblivious of the plight of such officers, given its partisan role which comes to the fore in the next issue.
- There are many instances, where the DR IRS Officers who have taken technical resignation to join IAS/IPS are deliberately not allotted Civil List Number and to that extent the PR ACITs are denied their correct seniority, which will be higher in the same R.Y. and thereby adversely affecting their promotion as DCIT. This fact has been brought to the notice of CBDT for 2006 and 2007 batch, but without any avail.

vii. Initiate thorough discussion with ITGOA on the issue of 'Year of Induction'.

CBDT's Clarification

The issue of 'year of induction' is being taken up in the proposed amendment of the IRS Rules.

Correct status & ITGOA's response

- CBDT's Partisan attitude, utter **disregard for transparency and inclusive approach in Adminsitration is evident here.** The demand was for a thorough discussion on the subject with ITGOA whose members have 50% stake in IRS and the clarification is that it is being taken-up in the proposed amendment of IRS Rules.
- This issue has been raised vide ITGOA's letter dtd 17-5-2012 to Chairman-CBDT, discussed in Meeting with Chairman on 30-5-2012 and on 17-12-2012. **But till date the proposals have not even been shown to ITGOA. Even the RTI application for copy of order-sheet noting has been rejected by the O/o DGIT (HRD).**

- The above conduct and the casually worded clarification is only confirming the dubious intentions of CBDT, to harm the career prospect of Promotee Officers and ITGOA cannot be expected to remain silent on such blatant wrong doings.
- ITGOA (only recognised service association of officers in IT Dept.) only demands a thorough discussion before a formal proposal is sent to DOPT for incorporating the concept of 'Year of Induction' in the IRS Rules. It is any body's guess, why CBDT wants to bring in this concept surreptitiously in to the Recruitment Rule without any discussion, only to further its devious design as a counter to the DOPT OM's and Judgments of various HC and that of Apex Court (including that of NR Parmar) which lays down that inter-spacing of PR & DR would be of the same year and left-over officers will be bunched at the bottom of that year.

viii. **Finalise IRS Civil List, on the basis of extant rules.**

CBDT's Clarification

The IRS Civil List is under finalisation.

Correct status & ITGOA's response

The last published IRS Civil List was as on 1-1-2006 and as per Order of Hon'ble Delhi HC, this Civil List is the Seniority List. Factually, the IT Dept. is not having any other Seniority List of IRS Officers. Thus, in **effect there has been no IRS Seniority List of IRS Officers who have joined from 2006 to till date and this clarification is being given whenever this demand is raised.**

Here again the partisan attitude of the CBDT with its **intention to deny any regular promotion to higher grades to the promotee officers**, is abundantly clear and ITGOA will protest against this till a judicious resolution of the same.

ix. **Transfer back of ACIT & DCIT who have been subjected to cross-country transfer.**

CBDT's Clarification

The reconsideration of earlier made transfer of ACITs and DCITs will be taken-up during Annual General Transfer (AGT) in the month of March 2013 and request of officers affected by the corss country transfer, would be considered keeping in view of exigencies of the administrative efficiency.

Correct status & ITGOA's response

- In the posting order of ACITs promoted in March 2012, grounds of working spouse and children's education was implemented selectively and when ITGOA represented, administrative exigency was stated as a reason.
- But such administrative exigency i.e. vacancy in WB/Chennai was not considered while posting the probationers of 2010 batch whose posting was also done in 2012, mainly in Mumbai, Delhi and other regions, to the exclusion of regions with acute shortage. These officers are relatively younger and will have less difficulty or personal problems. Thus, it is clear that these regions were deliberately kept vacant for posting the Promotee officers whose advanced age is compounding their problems manifold.
- CBDT had assured that with the promotion of RY 2012-13, the grievance of cross-country transfers would be corrected as there are more than 25 ACIT who after completing cooling-off period of 2 years have opted for transfer to W.B. from where there will be good number of promotions, who can be sent to places from where officers are willing to come back to W.B.
- Similarly, there are many promotee JCITs who have been posted cross country and which needs to be corrected.

x. Implement Cadre Restructuring proposal of ITGOA/ITEF in toto

CBDT's Clarification

The proposal of implementation of Cadre Restructuring of ITGOA/ITEF is expected to be cleared by 31st March, 2013 as assured by Hon'ble FM for which ITGOA was already informed.

Correct status & ITGOA's response

ITGOA is not taken into confidence as to the discussions that are taking place between CBDT & DOPT/Cabinet sub-committee. But, crucial facts such as reduction of 207 posts in the grade of DCIT was kept under wraps. This was discussed only when ITGOA made an issue of it.

Therefore, it is abundantly made clear that CBDT must at least inform about the final proposal along with justification for the same, so that ITGOA can inform of the progress to its members.

xi. Provide adequate supporting staff immediately and till such time our members shall not be responsible for any lapses.

CBDT's Clarification

No separate clarification, as this issue has been taken together with issue no. (x)

Correct status & ITGOA's response

- Here again the utter apathy of CBDT to the plight of hapless officers with unmanageable work-load is evident, as CBDT does not consider this demand, warranting a separate reply.
- Two promotee officers in Chennai have already succumbed to the stress due to excessive work-load and have expired. Another officer is in ICU after an accident while returning to work after his request for extension of leave was rejected due to workload. In other regions the officers are resorting to VRS on account of heavy work-pressure. ITGOA cannot allow this issue to continue which will put lives of its members at risk.
- CBDT is fully aware of lack of complementary staff and the problems relating thereto, as DGIT (HRD) was present in the meeting at Chennai on 21/1/2013. **Still no decision have been taken with regard to assistance for discharge of duties.**

3. In view of the above stark facts, it is quite evident that the partisan attitude of CBDT is not allowing it to appreciate the very genuine issues, which have been raised for a very long time without any effective resolution. Hence, the status mentioned in CBDT's letter dated 8-2-2013 which is nothing but bureaucratic response to the issues that are very vital for the very survival of ITGOA's member in the service, with their dignity and self-respect intact.

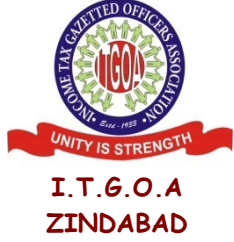
4. ITGOA is conscious of the statutory duties of its member officers and would take this opportunity to assure that subject to the manpower and infrastructural constraints, **its members have been discharging these statutory duties even at the risk of their very life (refer the death of 2 Officers in Chennai region). Still ITGOA wishes to assure that its members will perform its statutory duties and the ongoing agitation will not come in the way of their discharge of duties.**

5. CBDT may please note that the present agitation launched by ITGOA, is in line with the Civil Disobedience Movement which is the path shown by revered Mahatma Gandhi, Father of the Nation, to fight against injustice and ITGOA firmly resolves to persist with it, till a judicious resolution of its legitimate demands.

Yours faithfully,

Sd/-

**(Rajesh D. Menon)
SECRETARY GENERAL**



Income Tax Gazetted Officers Association

President

A. SITARAMA RAO

(09848011126)

E-mail: sitaram_akunuru@yahoo.com

Secretary General

RAJESH D. MENON

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ITGOA(CHQ)/Cadre Restructuring/2013-14

10th June, 2013

To,
The Chairperson,
Central Board of Direct Taxes,
North Block, New Delhi.

Respected Madam,

Sub : Issues of AO & PS in the Cadre Restructuring-reg.

.....

Kindly refer to Cadre Restructuring Notification dated 31-5-2013.

2. We wish to bring on record the following with regard to the above notification :
 - a. In the said notification, the Grade Pay of AO-Grade III & PS is mentioned as 4200 which as against 4600. The Grade Pay of these cadres has been revised by Government to 4600 and the same cannot be reduced. Here, it is pertinent to note that Grade Pay of Inspector was also revised from 4200 to 4600 along with AO-III & PS in the same order. In the notification dated 31-05-2013 the Grade Pay of Inspector is correctly mentioned as 4600. Thus, it is clear that GP of 4200 mentioned against AO-III & PS is a mistake, which needs to be corrected. Besides, AO-III & PS are Gazetted Officers unlike Inspectors and pay of a Gazetted Officer cannot be lesser than a non-gazetted official.
 - b. In the said notification, 16 number of new posts of Principal AO with Grade Pay of 6600 have been created but there is no mention of AO-Grade I, which was there earlier. Similarly, there is no mention of PPS & Sr.PPS which are required for being posted with senior officers like Pr. CIT (HAG), CCIT (HAG+) & Pr. CCIT (Apex Scale) as detailed here under:

Grade of AO/PS	PB / Grade Pay	No. of posts	To be posted with
Pr. AO & Sr.PPS	PB-3 / GP-6600	26	Principal CCIT (Apex Scale)
AO-Grade I & PPS	PB-3 / GP-5400	91	CCIT (HAG+)
AO-Grade II/Sr.PS	PB-2 / GP-4800 & 5400 after 4 Yrs	300	Pr. CIT (HAG)
AO-Grade III & PS	PB-2 / GP-4600	635	CIT

c. The above posts are commensurate with the status of senior officers and essential for maintaining a smooth administration.

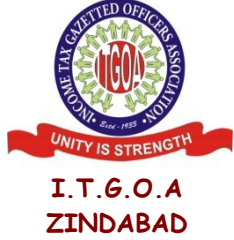
3. Your attention is invited to the fact that above anomaly was discussed in the PGRM Meeting held on 04-06-2013 headed by Member (P) and Member (R), CBDT when officers from HRD were also present, and it was assured in the said meeting that measures will be taken to correct the Grade Pay of AO-Grade III & PS and initiate proposals for the post of PPS & Sr PPS.

4. We therefore beseech upon your kind self to issue necessary directions to HRD to take the above remedial measures on top priority, in the interest of equity & justice.

Thanking you in anticipation of your favourable indulgence.

Yours sincerely,

Sd/-
(RAJESH D. MENON)
SECRETARY GENERAL



Income Tax Gazetted Officers Association

President

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ITGOA(CHQ)/Cadre Restructuring/2013-14

22nd July, 2013

To,
The Chairperson,
Central Board of Direct Taxes,
North Block, New Delhi.

Respected Madam,

Sub : Issues of AO & PS in the Cadre Restructuring-reg.

Kindly refer to our letter dated 10-6-2013 (copy enclosed) and Sanction Order F. No. HRD/CM/102/3/2009-10/110167 dated 19-7-2013 consequent to Cadre Restructuring – 2013 (copy enclosed).

2. Despite specifically pointing out the mistake w.r.t the Grade Pay of AO-Grade III & PS which was mentioned as 4200 in the Notification dated 31-5-2013 and an assurance by Member(P) in the PGRM Meeting held on 4-6-2013 and by DGIT(HRD) during oral discussions, the Sanction Order dated 19-7-2013 mentions GP of AO-Gr.III & PS as 4200. In this regard, we wish to highlight as under :

- a. Grade Pay of AO-Grade III & PS which was 4200 after CCS(RP) Rules 2008 was revised by Government to 4600 vide OM F.No.1/1/12008-IC dated 13-11-2009 (Copy enclosed). This cannot be reduced now.
- b. With regard to the above, it is pertinent to note that Grade Pay of Inspector was also revised from 4200 to 4600 along with AO-III & PS in the same order. In the notification dated 31-05-2013 of CRC & sanction order dt. 19-7-2013 is stated as 4600.
- c. AO-III & PS are Gazetted Officers unlike Inspectors and pay of a Gazetted Officer cannot be lesser than a non-gazetted official.

3. Your goodself will appreciate that this is a glaring anomaly and must be removed on top priority, in the interest of equity & justice. Otherwise, it will result in recovery from these officials

Thanking you in anticipation of your favourable indulgence.

Yours sincerely,

Sd/-

(RAJESH D. MENON)
SECRETARY GENERAL

INCOME TAX GAZETTED OFFICERS ASSOCIATION

(ESTD. -1933)

8 Decades of Glorious existence

*It is better to light a lamp,
rather than cursing darkness.*

*All Love is expansion &
All Selfishness is contraction,
Weakness is the source of Selfishness*

*If you can dream it ;
You can achieve it.*

*Dreams of future are always,
Better than History of the Past*