



JOINT COUNCIL OF ACTION
INCOME TAX EMPLOYEES FEDERATION &
INCOME TAX GAZETTED OFFICERS' ASSOCIATION
A-2/95, Manishinath Bhawan, Rajouri Garden, New Delhi-110 027



Joint Conveners:

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No. JCA/2026-27

Dated, 10th April, 2026

To
The Hon'ble Secretary,
Department of Revenue,
Government of India,
Kartavya Bhawan, New Delhi.

Respected Sir,

Sub: Change of date of Day-long Dharna programme- matter regarding
Ref.: Letter of JCA dt. 06-04-2026

Kindly refer to the above-mentioned letter of JCA 'seeking your kind intervention for resolution of long pending issues' in Income Tax Department, dt. 06-04-2026 [copy enclosed for ready reference].

In this regard, it is for your kind information that 1st of May being a holiday across the Country on the occasion of 'Buddha Purnima', the 'Day-long Dharna programmes in front of all offices of Pr. CCIT/CCIT/Pr. CIT' scheduled on 01-05-2026 is hereby rescheduled on 04-05-2026.

Also, it is humbly requested that **an audience may kindly be given to JCA**, the representative of all Gr. C, Gr. B and PR Gr. A officers in Income Tax Department, so that we can properly apprise and explain you the issues which are having a demoralizing effect on the performance of the affected employees and in turn, on the Department itself.

This is for your kind consideration and necessary action.

Thanking you,

Yours sincerely,

(J P Singh)

(Rupak Sarkar)

Joint Conveners

Copy for information and necessary action to:

1. The Hon'ble Chairman, Central Board of Direct Taxes, New Delhi
2. The Hon'ble Member (Admn), Central Board of Direct Taxes, New Delhi



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No. JCA/2026-27

Dated, 6th April, 2026

To
The Hon'ble Secretary,
Department of Revenue,
Government of India,
Kartavya Bhawan, New Delhi.

Respected Sir,

Sub: Seeking kind intervention for resolution of long pending issues – Request regarding.

At the outset, on behalf of the Central JCA which represents about 97% of the workforce in the Income Tax department we would like to extend our heartfelt greetings for the New Financial Year 2026-27 and wish you a productive and a fulfilling period ahead. We appreciate the fact that the entire nation is undergoing through a difficult phase because of ongoing conflict in Middle-East. However, the persistent apathy of the Central Board of Direct Tax (CBDT) towards our members on following long pending issues has left us with no option but to approach your kind self. The impeded career progression and bleak prospects of promotion, irrational Annual General Transfers, precarious service conditions, coupled with unjustified work pressure, irrational and unrealistic targets and severe shortage of manpower and essential infrastructure have pushed our members towards the brink.

Though, these pressing issues have been consistently pursued and discussed with the CBDT and related authorities through formal meetings/communications and informal interactions, they remain largely unresolved. Many of unresolved issues are decade old. This indicates that the authorities at the CBDT have no positive intention in solving them. While our members are silently accepting the back breaking workload and strenuous work conditions in order to meet the budget and other targets, the authorities in CBDT are oblivious to their plights and continue to ignore their legitimate demands. Even, the Annual General Transfer, 2025 did not follow the T & P Guidelines, 2010 and the officers either had to suffer transfers within one n half years of their superannuation or were not able to come back to home-stations completing much more than the stipulated cooling off period.

We are therefore constrained to place these issues herewith, along with a brief on their present status, for your kind consideration.



PENDING ISSUES

1. **Need for immediate finalization of the Cadre Review and Restructuring exercise:** Cadre review and restructuring in the Income Tax Department is due every five years. Unfortunately, the last exercise was undertaken 13 years ago and another similar exercise is long overdue especially because of the Department's transformed, digitized and taxpayer-centric operations. Despite initiation in 2018, the proposal is still pending for final approval. The 2013 restructuring has led to expansion of non-gazetted posts (though largely remaining vacant) and at senior most levels. But the meagre increase of post in ACIT level has caused acute stagnation for promotions from ITO to ACIT. This has led to cascading stagnation across lower cadres, adversely affecting nearly 90% of the workforce. Therefore, another Cadre restructuring remains the only effective solution to restore the balance and ensure equitable career progression. The Central JCA has submitted its proposal to the Board considering all such aspects including the issue of stagnation a considerable time ago. However, continued delays in finalization of the proposal for submission before the competent authority for approval is not only perpetuating the acute stagnation but also constraining the Department's ability to function optimally and deliver globally benchmarked taxpayer services, especially at a time of transition to the new Income Tax Act.
2. **Problems faced by the 2014 batch and onward batches of PR IRS officers:** Assistant Commissioner of Income Tax (ACIT), the entry-level post in the Indian Revenue Service under the IRS Rules, 2015, is filled equally through direct recruitment (DR) via UPSC and promotion (PR) from Income Tax Officers, with seniority based on a rotation of quota for promtees (PR) and DR. While DR officers of the 2014 batch joined on time, PR officers faced prolonged delay in promotion and regularization because of the CBDT's inability to finalize the All-India Seniority list of ITOs (AIISL). The common excuse was the litigations following the *N.R. Parmar* judgment and reservation issues. Though the 2014 batch of PR ACsIT were promoted in 2016 on ad-hoc basis and continued to discharge all the regular functions of ACIT but were regularized only in 2019. This disrupted the promotion cycle: DR officers were promoted as DCIT in 2019, whereas PR officers received DCIT promotion only in 2022 under the Next Below Rule. The DoPT subsequently questioned the 2019 DCIT promotion of DR officers because of the absence of a finalized seniority list, resulting in a continuing stalemate in regularization of subsequent promotions, including JCIT for the 2014 batch despite ad-hoc promotions. The issue now affects subsequent batches, causing cascading stagnation and de-motivation across cadres. With the UPSC advising recourse to Rule 14, the solution lies in granting notional retrospective promotions to PR officers to bridge the procedural gaps, restore parity and ensure fair progression. A proposal, therefore, needs to be finalized without delay by invoking Rule 14 of the IRS Rules, 2015 for approval of the Hon'ble Finance Minister.
3. **Finalization of All India Inter-se Seniority List for ITOs (AIISL) for the period from 01.01.2014:** Promotion from ITO to ACIT is based on the All India Inter-se Seniority List (AIISL), compiled from regional seniority lists across 18 regions. At present, the AIISL is available only up to 31.12.2013 and is nearly exhausted. Without its extension, further DPCs for regular ACIT promotions, including the vacancy year 2025, cannot take place. Although CBDT has initiated the process, the progress is stalled due to lack of uniformity, as regions are following divergent guidelines in preparing their own seniority lists. It

is therefore imperative to ensure that CBDT enforces uniform guidelines across all regions on priority to enable preparation of the AIIISL from 01.01.2024 at the earliest; failing this, stagnation may reach a critical level due to the continued blockage of ACIT promotions.

4. **Modification of Indian Revenue Service Recruitment Rules:** As per DoPT guidelines, Recruitment and Service Rules are to be revised following each Central Pay Commission; while this has been completed for Group B and C in the Income Tax Department, the Indian Revenue Service Rules, 2015 remain unchanged, highlighting the need for substantive revisions. Therefore, the process for duly amending the Service Rules was initiated. Meanwhile, prolonged litigation and interim orders on seniority have delayed ACIT promotions, resulting in ad-hoc appointments and deferred regularization, with promotee officers reaching DCIT level 3-4 years later than direct recruits. The DoPT's position on non-counting of ad-hoc service and its view treating certain DCIT promotions of direct recruits as irregular due to the absence of finalized seniority have stalled further regular promotions to JCIT and higher grades, creating a cascading impact across 2014 and later batches. Although amendments to the IRS Rules, 2015 were duly prepared to address and resolve these issues, they unfortunately remain pending with DoPT, prolonging the impasse and its adverse consequences on career progression and administrative efficiency.
5. **Necessary Amendment of the Recruitment Rules required for the posts of Inspector, Office Superintendent and Tax Assistant, as enumerated below:**
 - i. **Modification of the Ratio of OS & Steno Gr-I be as per actual cadre strength of both the feeder cadres for promotion to Inspector:** The ITEF has submitted a detailed report on the current status, including the number of eligible persons from both feeder cadres, which has also been confirmed by the HRD Directorate and sent to the CBDT for necessary approval, but pending since long. This issue needs to be addressed promptly.
 - ii. **Consideration of promotion to OS from TA grade to all eligible candidates for the RY 2026 modifying the DR and PR ratio of RRs of OS to address stagnation:** This issue needs to be reviewed in relation to stagnation in promotions to the grade of Office Superintendent from Tax Assistant. The requisite data has already been collected by CBDT. Therefore, the only action required is to resolve the issue favourably.
 - iii. **Finalization RRs of Tax Assistant after modifying the ratio of DR & PR etc. as per submission of ITEF and considering all eligible candidates for promotion from MTS/NS/LDC to Tax Assistant for the RY 2026:** ITEF has already submitted a detailed report on the stagnation issue and the justification for modifying the promotion ratio, which has also been endorsed by the HRD Directorate. However, the file is still pending with the CBDT, which requires to be approved early.
 - iv. **Modification of the clause of eligibility of minimum qualification for promotion to the cadre of OS:** Despite receiving the necessary approval from the Hon'ble Revenue Secretary, it has not yet been cleared by the DoPT/UPSC. The matter needs to be pursued for their early approval.
6. **Restoration of Inter Charge Transfer (ICT) Policy:** After introduction of All India recruitments in non-gazetted cadres by the Staff selection Commission (SSC), Inter Charge Transfer or ICT Policy provided significant relief to our members, appointed outside their home region but wanted to be posted in

home region for certain compelling reason(s). However, it was later replaced by CBDT with a Loan Policy citing service litigation concerns. Unfortunately, the loan policy has proven to be inadequate in addressing genuine needs. Consequently, the ITEF has consistently sought restoration of the ICT Policy with detailed conditions in order to prevent any legal problems. In response, the CBDT has constituted a committee to examine the revival of the ICT Policy comprehensively; while deliberations are ongoing, it is essential to prescribe a clear timeline for finalization and implementation of its recommendations.

7. Implementation of the Service Litigation verdicts to the similarly placed employees: Though the Hon'ble Prime Minister has consistently emphasized on the policy of minimum service litigation, explicitly articulated in his speech during the 50th year celebration of the Delhi High Court, the nodal departments continue to force similarly placed employees to seek judicial redressal even after issues have attained legal or administrative finality. As a result, despite clear precedents and settled positions, our members and even the Association are repeatedly compelled to resort to litigation in the following matters:

- i. **The benefit flowing from the judgment of the Hon'ble Bombay High Court relating to the 01.01.1996-** the issue has been confined to ITGOA members as on a particular cut-off date, against the spirit of the Judgement of Hon'ble High Court, Bombay. The JCA has flagged such restricted implementation as being contrary to the Minimum Litigation Policy of Gol.
- ii. **Granting Grade Pay of Rs.5400/-in PB-2 to the Inspectors who have completed four years of regular service in the Grade Pay of Rs.4800-** the issue has been legally settled by the Apex Court.
- iii. **Removal of Pay Anomaly of Seniors who are drawing less pay than juniors arising out after granting Advance Increments-** this issue too has been legally settled by several High Courts but not yet granted to similarly placed other officials.
- iv. **Granting of ACP/MACP benefits to those officials who were merged into the same or higher grades due to the cadre restructuring of the Department in the year 2001-** the issue has been legally settled by the Apex Court.
- v. **Re-fixation of Pay which was erroneously made in the erstwhile non-merged Pay Scale of Rs. 5000–8000 and Rs. 5500–9000 (5th CPC) instead of bringing the incumbents to the Revised/merged Pay scale of 6500–10500, Pay Band–2 with Grade Pay Rs. 4200/- under the 6th CPC-** legally settled in some other Central Government Departments, still not being allowed.
- vi. **Since the Grade Pay of Rs.4600 in PB-2 corresponding to pre-revised pay scale of Rs.7450–11500 has been granted with effect from 01.01.2006, the pay of Inspectors/PSSs/AO in Income Tax may be fixed in terms of provisions of Rule 7 of CCS (Revised Pay) Rules, 2008 taking the minimum pay on pay band as Rs.13860 (with reference to Rs.7450) and not Rs.12090 (with reference to 6500) -the benefit is allowed only to a part of eligible employees.**
- vii. **Setting right the pay anomalies of Inspector with same grades of the IB/CBI Department, as recommended by Departmental Anomaly Committee formed after 7th CPC in the Revenue Department for further examination, as settled in earlier two occasions-** administratively settled in previous two occasions but not allowed this time.

8. To finalize the duties of all non-Gazetted employees in view of the current work environment in the Department and assign appropriate responsibilities accordingly in the ITBA and other modules: Despite near-complete digitization of departmental functioning,

meaningful work allocation to staff members on digital platforms remains limited, hindering optimal utilization of the workforce and affecting overall efficiency. This issue, pursued by the Association in both the interest of their members and the Department but it still remains pending. Currently, only a few tasks have been assigned to the Inspectors of Income Tax, who are designated as Income Tax authorities under the IT Act, but they are not adequately positioned to perform these roles effectively. Although the Central JCA has submitted detailed suggestions and rationale for resolving the issue, no concrete action has yet been taken.

9. **To provide Laptop to newly promoted ITOs and replace the old ones for existing allottees, to provide laptops to AO & PS cadre officers, and also to provide Laptop to the Inspectors, which was approved by the concerned authority:** Despite approval from the highest authority in the Ministry, the proposal faced objections from the Department of Expenditure regarding budget head provisions. However, the CBDT has assured that the required funds can be met from existing budget heads. Notably, CBIC has already issued orders for providing laptops for its officers at the Office Superintendent level. Given that the Faceless Assessment Scheme, envisioned by the Hon'ble Prime Minister, critically depends on the departmental users being equipped with departmental laptops, early resolution of the issue is essential for effective implementation.
10. **Immediate cessation of repetitive and unreasonable reporting requirements and imposition of artificial deadlines for scrutiny disposal:** With near-complete digitization, most reports are readily accessible to all levels of the Department; however, field formations are still required to submit repetitive and often unnecessary reports, consuming valuable working hours in non-productive tasks. This practice needs to be discontinued immediately to ensure more efficient utilization of time and resources.

Sir, the JCA had submitted all the issues highlighted above before the Hon'ble Chairman, CBDT vide its letter dated 19th January, 2026. Witnessing the mute repose of the CBDT, we were forced to give a call of agitation on 29th January, 2026. However, considering the importance of the impending close of Financial Year and our commitment towards the Department, the assesseees and the Nation, we deferred any escalation of our agitation program despite the cold reaction of the CBDT.

Sir, we have been pushed with our back towards the wall and the demoralization of our members has hit the nadir. Under the circumstances we have no option but to introduce more fire to our agitation. The details are enumerated below:

Programme of Agitation

1. **Lunch Hour Demonstration at all Offices of Income Tax Department on 16th April, 2026.**
2. **Wearing Black badges by our members on 20th April, 2026 and non-participation in protocol duties from 20th April, 2026.**

3. Mass squatting before the chambers of Pr.CCIT/ CCIT/Pr.CIT in all regions on 24th April, 2026.
4. From 27th April, 2026: Non-submission of any statistical report other than starred/un-starred parliamentary questions. Non-participation in any type of outreach programmes/public seminars.

In the event that the issues mentioned above are not resolved favourably by 30th April, 2026, the members of the JCA shall be compelled to intensify the ongoing programme of agitation from 1st May, 2026:

5. 01st May, 2026: Day-long Dharna programmes in front of all offices of Pr. CCIT/CCIT/Pr. CIT.
6. 07th May, 2026: Half-day walkout (second half).
7. 13th May, 2026: One day Strike.

Sir, we are a responsible organization with our constituents having history of more than 80 years. We are committed to the Government of India and will continue to serve the Nation with utmost devotion. At the same time, we have full faith in your office and still believe that your immediate intervention will make the CBDT see reason and they would earnestly involve themselves in resolving our long pending issues thereby not forcing us to tread the path of agitation. At the same time, we request your goodself to kindly direct the CBDT to restore the statutory mechanism of holding regular Quarterly Review Meetings (QRM) and Public Grievance Redressal (PGRC) Meetings.

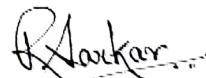
This is for your kind consideration and necessary action.

With Regards,

Yours sincerely,



(J P Singh)



(Rupak Sarkar)

Joint Convenors

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6/4/26