



GOVERNMENT OF INDIA
DIRECTORATE OF INCOME TAX
(HUMAN RESOURCES DEVELOPMENT)
CENTRAL BOARD OF DIRECT TAXES

2nd Floor, JLN Stadium, Pragati Vihar, New Delhi -110003

F. No. M/41/2022-ADG-1-HRD/2067

Date: 15th June 2023

OFFICE MEMORANDUM

Review of the existing Indian Revenue Service Rules, 2015


1. A Committee was constituted vide OM F. No. M/41/2022-ADG-1-HRD/6284 dated 20.10.2022, with the mandate to review of the existing Indian Revenue Service Rules, 2015. After detailed discussions and deliberations, the Committee proposed few amendments / changes in existing Service Rules. Accordingly, a copy of proposed draft of Indian Revenue Service Rules is enclosed herewith.
2. As per the terms of the DoP&T's OM No. AB-14017/61/2008-Estt.(RR) dated 24.09.2014, the concerned officers may offer their comments on the proposed Indian Revenue Service Rules within 30 days from the issue of this OM.
3. This issues with the approval of the competent authority.

Encl. – a.a.


(Sunil Kumar)

Dy. Director of Income tax (APAR – 4)
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DRAFT INDIAN REVENUE SERVICE RULES

1. Short title and commencement –

- (1) These rules may be called the Indian Revenue Service Rules, _____.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.—In these rules, unless the context otherwise requires,-

- (a) “*Board*” means the Central Board of Direct Taxes;
- (b) “*Commission*” means the Union Public Service Commission;
- (c) “*Controlling Authority*” means the Government of India in the Ministry of Finance, Department of Revenue;
- (d) “*Departmental Promotion Committee, Departmental Confirmation Committee, Screening Committee*” means Committee constituted to consider promotion, confirmation, grant of Non-Functional Upgradation or Non-Functional Selection grade respectively, in any Grade;
- (e) “*Duty Post*” means any post, whether permanent or temporary, included in Schedule I;
- (f) “*Examination*” means the Civil Services Examination held by the Commission for recruitment to the Central Services Group ‘A’;
- (g) “*Government*” means the Government of India;
- (h) “*Grade*” means a grade specified in column (2) of Schedule I;
- (i) “*Officer*” means a member of the Service;
- (j) “*Other Backward Classes*” having the same meaning and applicability as laid down in the Office Memorandum No. 36012/22/93-Estt(SCT) dated the 8th September, 1993, of the Department of Personnel and Training, as amended from time to time.
- (jj) “*Regular Service*” in relation to any Grade means period or periods of service rendered after appointment in that grade and includes any period
 - i. taken into account for the purpose of seniority in the case of those already in the grade at the time of commencement of these rules
 - ii. during which an officer would have held a duty post in that grade but for being on leave or otherwise not being available for holding such post.
 - iii. during which an officer was holding any duty post on ad-hoc basis and regularized subsequently
- (k) “*Schedule*” means a Schedule appended to these rules;
- (l) “*Scheduled Castes*” and “*Scheduled Tribes*” shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution;
- (m) “*Service*” means the Indian Revenue Service, an Organized Group ‘A’ Service (Non-technical), as constituted in accordance with the provisions of rule 3 of these rules;
- (n) “*Year of allotment*” means:
 - (i) In the case of a direct recruit officer, the year following the year in which the examination was held.

- (ii) In the case of a promotee officer, the vacancy year for which he was appointed to the Service.

3. Constitution of the Service.—

- (1) There shall be constituted a Service to be known as the ‘Indian Revenue Service’, consisting of persons appointed to the Service under rules 6 and 7.
- (2) All the posts included in the Service shall be classified as Group ‘A’ posts.

4. Grades, Authorised strength and its Review.—

- (1) The duty posts included in various Grades of the Service, their number and the scales of pay attached thereto on the date of commencement of these rules shall be as specified in Schedule-I.
- (2) After the date of commencement of these rules, the authorised strength, designations and scales of pay of the duty posts in various Grades shall be such as may, from time to time, be determined by the Government.
- (3) The Government may, from time to time, make such temporary alteration in the sanctioned strength of the duty posts in various Grades as it deems necessary.
- (4) The Controlling Authority may, in consultation with the Commission, include in the Service such posts, other than those included in Schedule I, as may be deemed equivalent to the posts included in the Service in status, grades, scales of pay and professional content, or exclude from the Service any posts included in the said Schedule.
- (5) The Controlling Authority may, in consultation with the Commission, appoint an officer whose post is included in the Service under sub-rule (4) to the appropriate Grade of the Service in a temporary capacity or in a substantive capacity, as it deems fit, and fix his seniority in that grade in accordance with the general orders or instructions issued by the Government from time to time.

5. Members of the Service.—

- (1) The following persons shall be the members of the Service, namely:-
 - (a) persons deemed to have been appointed to duty posts under rule 6; and
 - (b) persons appointed to duty posts under rule 7.
- (2) A person referred to in clause (a) of sub-rule (1) shall be a member of the Service in the appropriate grade applicable to him.
- (3) A person referred to in clause (b) of sub-rule (1) shall be a member of the Service in the appropriate grade applicable to him from the date of such appointment.

6. Initial constitution of the Service.— The officers of the Indian Revenue Service holding duty posts in various grades of that Service on regular basis or holding lien on such duty posts on the date of commencement of these rules shall be deemed to have been appointed to

the appropriate duty posts and grades in the Service in a substantive or officiating capacity, as the case may be.

7. Future maintenance of the Service.—

- (1) Any vacancy arising in any of the grades after the initial constitution of the Service under rule 6 shall be filled in the manner hereinafter provided in these rules.
- (2) Fifty per cent of the vacancies in the grade of Assistant Commissioner of Income Tax shall be filled by direct recruitment on the basis of the results of the examination and the remaining fifty per cent. of the vacancies arising in that grade shall be filled by promotion of Income Tax Officers on the basis of selection in accordance with the provisions of Schedule II.
- (3) Appointment in the Service to the posts of Deputy Commissioner of Income Tax and above shall be made in the manner specified in column (3) of Schedule II from amongst the officers of the next lower grade with the minimum qualifying service as specified in column (4) of Schedule II.
- (4) The selection of officers for promotion shall be made by selection, except in the case of promotion to posts in the grade of Additional Commissioner of Income Tax (Non-functional Selection Grade), which shall be on the basis of seniority, subject to suitability on the recommendation of the Committee constituted for this purpose in accordance with Schedule-III.

8. Appointment to the Service.— All appointments to the Service shall be made by the Controlling Authority for all the duty posts in various Grades of the Service.

9. Seniority.— The relative seniority of the Members of the Service on commencement of these rules shall be the relative seniority in their respective grades as determined before the date of commencement of these rules:

Provided that if the seniority of any Member of the Service had not been determined before the commencement of these rules, it shall be determined by the Government, in accordance with the general instructions on seniority issued by the Government from time to time.

10. Probation.—

- (1) Every officer on appointment to the Service, either by direct recruitment or by promotion to the post of Assistant Commissioner of Income Tax, shall be on probation for a period of two years:

Provided that the Controlling Authority may extend the period of probation in accordance with the instructions issued by the Government from time to time.

Provided further that any decision for extension of the period of probation shall be taken ordinarily within eight weeks after expiry of the previous period of probation

- and communicated in writing to the concerned officer together with the reasons for so doing within the said period.
- (2) On completion of the period of probation or any extension thereof, officers shall, if considered fit for permanent appointment, be retained in their appointment on regular basis and be confirmed in due course against the available substantive vacancy, as the case may be.
 - (3) If, during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that an officer is not fit for permanent appointment, the Government may discharge or revert the officer to the post held by him prior to his appointment in the service, as the case may be.
 - (4) During the period of probation or any extension thereof, the officer may be required by the Government to undergo such course of training and instructions and to pass such examinations and tests, including examinations in Hindi, as Government may deem fit, as a condition to satisfactory completion of the probation.
 - (5) As regards other matters relating to probation, the members of the Service shall be governed by the orders or instructions issued by the Government from time to time.

11. Non Functional Upgradation.—

- (1) Whenever any Indian Administrative Service Officer of the State or Joint Cadre is posted at the Centre to a particular grade carrying a specific **level in the pay matrix for which Non-functional upgradation is applicable**, the members of this Service, who are senior to such Indian Administrative Service Officer by two years or more and have not so far been promoted to that particular grade, shall be granted the same grade on Non functional basis from the date of posting of the Indian Administrative Service Officer in that particular grade at the Centre in accordance with the instructions of the Government of India, issued on the subject from time to time.
- (2) The batch, as referred to in clause (1), in respect of the direct recruit officers in the induction grade, shall be the year following the year in which the competitive examination was held and in subsequent grades the 'Batch' and eligible service in Group 'A' shall remain the same provided the officer is not superseded due to any reason. In case an officer is superseded, the officer shall be considered along with the 'Batch' with which his or her seniority is fixed.
- (3) Officers inducted into the service by promotion from the post of Group 'B', shall also be eligible for the benefit of Non-functional upgradation. They shall be assigned the benefit of 'Batch' corresponding to the batch of the 'direct recruit' officers with whom their seniority is clubbed.
- (4) Grant of Non-functional upgradation referred to in clause (1) shall be-
 - (i) in accordance with the orders or instructions issued by the Central Government from time to time;

- (ii) made on the recommendations of the screening committee as specified in Schedule-III.

12. Liability for Service in any part of India and other conditions of Service.—

- (1) The officers appointed to the Service shall be liable to serve anywhere in India or outside.
- (2) The conditions of service of the members of the Service in respect of matters for which no provision is made in these rules shall be the same as are applicable to the officers of Central Civil Services in general.

13. Disqualifications.— No person, -

- (a) who has entered into or contracted a marriage with a person having a spouse living; or
- (b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the Service:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

14. Power to relax.— Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing, and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of persons.

15. Saving.— Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, the Other Backward Classes, the Ex-servicemen and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.

16. Interpretation.— If any question relating to interpretation of these rules arises, it shall be referred to the Government who shall decide the same.

17. Repeal.— Save as provided in rule 9 of these rules, the Indian Revenue Service Rules, 1988, as amended from time to time, are hereby repealed:

Provided that such repeal shall not affect anything done or any action taken under the said rules before such repeal.

SCHEDULE – I*[See rule 4]***Authorised Strength of the various Grades of the Indian Revenue Service**

Sl. No.	Grade	Designation	Pay Level in Pay Matrix (Rs.)	Sanctioned Strength
(1)	(2)	(3)	(4)	(5)
1	Apex Scale	Principal Chief Commissioner of Income Tax / Principal Director General of Income Tax	Level - 17 (Rs. 2,25,000)	26
2	Higher Administrative Grade Plus(HAG+)	Chief Commissioner of Income Tax / Director General of Income Tax	Level - 16 (Rs.2,05,400 – 2,24,400)	91
3	Higher Administrative Grade (HAG)	Principal Commissioner of Income Tax / Principal Director of Income Tax	Level -15 (Rs.1,82,200 – 2,24,100)	300
4	Senior Administrative Grade (SAG)	Commissioner of Income Tax / Director of Income Tax	Level - 14 (Rs. 1,44,200 – 2,18,200)	635
5	Non-functional Selection Grade in Junior Administrative Grade (NFSG)	Additional Commissioner of Income Tax / Additional Director of Income Tax	Level - 13 (Rs. 1,23,100 – 2,15,900)	**
6	Junior Administrative Grade (JAG)	Joint Commissioner of Income Tax / Joint Director of Income Tax	Level - 12 (Rs. 78,800 – 2,09,200)	1575
7	Senior Time Scale(STS)	Deputy Commissioner of Income Tax / Deputy Director of Income Tax	Level - 11 (Rs. 67,700 – 2,08,700)	1394
8	Junior Time Scale(JTS)	Assistant Commissioner of Income Tax / Assistant Director of Income Tax	Level - 10 (Rs. 56,100 – 1,77,500)	900
9	Reserves (Group 'A')		Level - 10 (Rs. 56,100 – 1,77,500)	620
	Total			5541

**** Note.-** The number of posts in ‘Non-functional Selection Grade’ in the pay scale of Pay **Level – 13 (Rs. 1,23,100 – 2,15,900)** shall be restricted to thirty per cent of senior duty posts in the cadre, that is posts in Pay Bands with Grade Pay **Level - 11** and above. There shall be no increase in the overall strength of the cadre and the number of posts to be operated in the ‘non-functional selection grade’ shall not exceed the number of posts available in the Junior Administrative Grade.

SCHEDULE - II

[See rule 7]

Method of recruitment, field of selection and minimum qualifying service in the next lower grade for appointment of officers on recruitment / appointment to Duty Posts included in various Grades of the Indian Revenue Service

Sl. No.	Grade and Designation	Method of recruitment / appointment / promotion	Field of selection and minimum qualifying service for promotion
(1)	(2)	(3)	(4)
1	Apex Scale (Principal Chief Commissioner of Income Tax / Principal Director-General of Income Tax)	By Promotion on the basis of selection	Officers with one year regular service in Higher Administrative Grade Plus.
2	Higher Administrative Grade Plus (HAG+) (Chief Commissioner of Income Tax / Director- General of Income Tax)	By Promotion on the basis of selection	Officers with one year regular service in Higher Administrative Grade.
3	Higher Administrative Grade (HAG) (Principal Commissioner of Income Tax / Principal Director of Income Tax)	By Promotion on the basis of selection	Officers in Senior Administrative Grade with three years regular service in the Grade, or twenty five years regular service in Group ‘A’ of Indian Revenue Service calculated from the first January of the year of allotment out of which at least one year regular service should be in Senior Administrative Grade.
4	Senior Administrative Grade(SAG)	By Promotion on the basis of	Officers in Junior Administrative Grade with eight years regular

	(Commissioner of Income Tax / Director of Income Tax)	selection	service in the grade including Non functional Selection Grade or with seventeen years regular service in Group 'A' of Indian Revenue Service calculated from the first January of the year of allotment , out of which at least four years regular service should be in the Junior Administrative Grade, including service rendered in the Non functional Selection Grade of the Junior Administrative Grade.
5	Non-functional Selection Grade in Junior Administrative Grade (Additional Commissioner of Income Tax/Additional Director of Income Tax)	By placement on seniority-basis subject to rejection of unfit	Officers in the Junior Administrative Grade who have entered the fourteenth year of regular service in Group 'A' of Indian Revenue Service on the first January of the year calculated from the first January of the year of allotment
6	Junior Administrative Grade (Joint Commissioner of Income Tax / Joint Director of Income Tax)	By Promotion on the basis of selection	Officers in the Senior Time Scale who have completed five years regular service in Senior Time Scale.
7	Senior Time Scale (Deputy Commissioner of Income Tax / Deputy Director of Income Tax)	By Promotion on the basis of selection	Officers in the Junior Time Scale who have completed four years regular service in Group 'A' of Indian Revenue Service calculated from the first January of the year of allotment .
8	Junior Time Scale (Assistant Commissioner of Income Tax / Assistant Director of Income Tax)	Fifty percent by direct recruitment through Examination	Based on the result of the competitive Examination conducted by the Commission.
		Fifty percent by promotion on the basis of selection	By promotion of Income tax Officers (Group 'B') with a minimum of three years regular service in that grade.

Note – 1 - Where juniors who have completed their qualifying service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying service by more than half of such qualifying service or two years, whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying service.

Note - 2 - Eligibility conditions for direct recruitment to Indian Revenue Service cadre shall be as specified by the Union Public Service Commission at the time of such recruitment.

SCHEDULE – III

(See rule 7)

Composition of Departmental Promotion Committee for considering cases of appointment, promotion and confirmation of Group ‘A’ officers of the Indian Revenue Service.

Sr. No.	Grade / Pay Level in Pay Matrix / Post	Composition of Departmental Promotion Committee / Screening Committee for considering appointment to the Grade	Composition of Departmental Confirmation Committee for considering confirmation to the Grade	Screening Committee for Non Functional Upgradation
(1)	(2)	(3)	(4)	(5)
1	Apex Scale – Pay Level - 17 (Principal Chief Commissioner of Income Tax / Principal Director- General of Income Tax)	1. Chairman/Member, Union Public Service Commission – Chairman 2. Secretary, Department of Revenue -Member 3. Chairman, Central Board of Direct Taxes - Member 4. Member (Administration & Faceless Scheme), Central Board of Direct Taxes –Member	Not applicable	Not applicable
2	Higher	1. Chairman/Member,	Not applicable	Not applicable

	Administrative Grade Plus (HAG+) – Pay Level - 16 (Chief Commissioner of Income Tax / Director- General of Income Tax)	Union Public Service Commission - Chairman 2. Secretary, Department of Revenue -Member 3. Chairman, Central Board of Direct Taxes - Member 4. Member (Administration & Faceless Scheme), Central Board of Direct Taxes -Member		
3	Higher Administrative Grade (HAG) – Pay Level - 15 (Principal Commissioner of Income Tax / Principal Director of Income Tax)	1. Chairman/Member, Union Public Service Commission - Chairman 2. Secretary, Department of Revenue -Member 3. Chairman, Central Board of Direct Taxes- Member 4. Member (Administration & Faceless Scheme), Central Board of Direct Taxes -Member	Not applicable	1. Secretary, Department of Revenue - Chairman 2. Chairman, Central Board of Direct Taxes- Member 3. Member (Administration & Faceless Scheme), Central Board of Direct Taxes- Member
4	Senior Administrative Grade (SAG) – Pay Level - 14 (Commissioner of Income Tax / Director of Income Tax)	1. Chairman/Member, Union Public Service Commission - Chairman 2. Secretary, Department of Revenue- Member 3. Chairman, Central Board of Direct Taxes- Member 4. Member (Administration &	Not applicable	1. Secretary, Department of Revenue - Chairman 2. Chairman, Central Board of Direct Taxes- Member 3. Member (Administration & Faceless Scheme), Central Board of

		Faceless Scheme), Central Board of Direct Taxes- Member		Direct Taxes- Member
5	Non-functional Selection Grade in Junior Administrative Grade – Pay Level - 13 (Additional Commissioner of Income Tax / Additional Director of Income Tax)	1. Chairman Central Board of Direct Taxes- Chairman 2. Member (Administration & Faceless Scheme), Central Board of Direct Taxes- Member 3. Joint Secretary (Estt), Department of Personnel and Training – Member	Not applicable	1. Chairman, Central Board of Direct Taxes - Chairman 2. Member (Administration & Faceless Scheme), Central Board of Direct Taxes - Member 3. Principal Director General of Income Tax (Human Resource Development), Central Board of Direct Taxes - Member
6	Junior Administrative Grade – Pay Level - 12 (Joint Commissioner of Income Tax / Joint Director of Income Tax)	1. Chairman/Member, Union Public Service Commission - Chairman 2. Chairman, Central Board of Direct Taxes - Member 3. Member (Administration & Faceless Scheme), Central Board of Direct Taxes -Member	Not applicable	1. Chairman, Central Board of Direct Taxes- Chairman 2. Member (Administration & Faceless Scheme), Central Board of Direct Taxes- Member 3. Principal Director General of Income Tax (Human Resource Development), Central Board of Direct Taxes - Member
7	Senior Time Scale – Pay Level	1. Chairman Central Board of Direct Taxes-	Not applicable	1. Chairman, Central Board of

	- 11 (Deputy Commissioner of Income Tax / Deputy Director of Income Tax)	Chairman 2. Member (Administration & Faceless Scheme), Central Board of Direct Taxes- Member 3. Principal Director General of Income Tax (Human Resource Development), Central Board of Direct Taxes - Member		Direct Taxes- Chairman 2. Member (Administration & Faceless Scheme), Central Board of Direct Taxes- Member 3. Principal Director General of Income Tax (Human Resource Development), Central Board of Direct Taxes - Member
8	Junior Time Scale – Pay Level – 10) (Assistant Commissioner of Income Tax / Assistant Director of Income Tax)	1. Chairman/Member, Union Public Service Commission – Chairman 2. Chairman, Central Board of Direct Taxes - Member 3. Member (Administration & Faceless Scheme), Central Board of Direct Taxes – Member	1. Chairman Central Board of Direct Taxes - Chairman 2. Member (Administration & Faceless Scheme), Central Board of Direct Taxes- Member 3. Joint Secretary (Admn), Central Board of Direct Taxes - Member	

Note: Eligibility conditions for direct recruitment to Indian Revenue Service cadre shall be as specified by the Union Public Service Commission at the time of such recruitment.