

JOINT COUNCIL OF ACTION



INCOME TAX EMPLOYEES FEDERATION & INCOME TAX GAZETTED OFFICERS' ASSOCIATION

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No. JCA/2025-26

Dated, 19th January, 2026

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

Respected Sir,

Sub: Early resolution of long pending pressing issues – regarding.

At the outset, we extend our warm and respectful New Year greetings to you and your team, along with our best wishes for a productive and fulfilling year ahead. However, even as the world ushers in the New Year with optimism and renewed hope, our members continue to remain deeply disillusioned, arising from the growing uncertainty and anxiety among members about their future career progression and prospects of promotion as well as adverse service conditions, weighed down by crushing work pressure, compelled to meet irrational and unrealistic targets and forced to function amid severe and persistent shortages of essential infrastructure.

Though these pressing issues have been consistently pursued and discussed with the Board and other authorities on several occasions, both through formal meetings and informal interactions and our concerns, as well as the difficulties faced by our members, have been duly conveyed through successive communications, the progress on the ground has unfortunately remained either negligible or far from satisfactory.

Accordingly, we are constrained to place these issues herewith, along with a brief outline of their present status, for your kind reference and consideration. **We respectfully request that an early meeting may kindly be fixed at your convenience to review and discuss these matters, so as to enable timely progress towards their effective resolution.**

Thanking you,

Yours sincerely,



(Bhaskar Bhattacharya)



(Rupak Sarkar)

Joint Convenors

Copy for information and necessary action to:

- 1. Member (Admn), CBDT**
- 2. Pr. DGIT (HRD), CBDT**

PENDING ISSUES

1. **Implement the Cadre Review and Restructuring proposal early to remove stagnation for promotion in all Cadres. Review the complete report submitted by the committee of Career progression of non-IRS cadres as per submission of JCA:** As per the directions of the CBDT for reviewing the report submitted by the committee, a meeting was convened. In this connection, a detailed presentation was also made by the JCA before the Pr. DGIT (HRD) and the authorities below. It may kindly be noted that during the previous Cadre Review, the Committee submitted its report in 2009, and the Union Cabinet accorded its approval within a period of four years, after completion of all requisite formalities, including endorsement by the Group of Ministers (GoM). In contrast, in the present case, even after the lapse of nearly six years since submission of the Committee's report in 2020, the process has not yet reached the stage of approval by the Hon'ble Finance Minister. In our Department, there has been no cadre review/restructuring even after lapse of 13 years though as per the DOPT guidelines, cadre review exercise is to be made in every 5 years. Therefore, the matter warrants expeditious consideration.

2. **Resolution of the deadlock affecting the 2014 batch PR IRS officers, subsequently extended to later PR batches and now impacting their DR counterparts as well:** The crisis, which originated with the delayed regular promotion to the grade of ACIT for the 2014 batch, has since expanded to adversely affect the career progression of both PR and DR officers of the 2014 batch and subsequent batches. Accordingly, the matter warrants expeditious resolution. A proposal may therefore be prepared on priority in line with the UPSC's suggestion, by invoking Rule 14 of the Indian Revenue Service Rules, 2015 and forwarded to the UPSC through DOPT for the requisite relaxation after obtaining the approval of the Hon'ble Finance Minister.

Simultaneously, it may kindly be ensured that current ACIT promotions are effected strictly within the prescribed timelines and **that the long-pending regular DPC for the 2024 batch is convened and completed at the earliest, so that further erosion of vacancy-year-wise seniority and avoidable cascading impact on subsequent career progression is prevented. Further, extra vacancies to be created for VY 2025 consequent upon regularization of 2024 batch should be immediately filled up by issuing promotion order.**

3. **Modification of Indian Revenue Service Rules/ Modification of Recruitment Rules of Inspector, Office Superintendent and Tax Assistant as per submission of ITEF:**
- i. **Speedy approval of proposed modification of Indian Revenue Service Rules:** The most viable and effective solution to resolve the promotion-related crisis across various grades of the IRS, as highlighted in Point 2 above, is the modification of the Indian Revenue Service Rules, 2015. Although the process was initiated with considerable emphasis, it has since lost momentum entirely and no tangible progress has been communicated.
 - ii. **Ratio of OS & Steno Gr-I be modified 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 and sent to the CBDT for necessary approval, but pending since long time. This issue needs to be addressed promptly.
 - iii. **To consider promotion to OS from TA cadre to all eligible candidates for the RY 2026; To modify the DR and PR ratio of RRs of OS to address stagnation.** This needs to be reviewed in relation to stagnation in promotions to the post of Office Superintendent from Tax Assistant, the requisite data is already collected, which is required to be resolved favourably.
 - iv. **To finalise RRs of Tax Assistant after modifying the ratio of DR & PR etc. as per submission of ITEF and consider all eligible candidates for promotion from MTS/NS/LDC to Tax Assistant for the RY 2026:** The 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. The File is still pending with the CBDT and requires early approval.
 - v. **To modify 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. It is essential to follow up for their approval.
4. **To restore Inter Charge Transfer (ICT) Policy after modification of earlier one, considering the different Court Judgments:** We are very grateful that, after lengthy deliberations and submissions, the CBDT has agreed to form a committee for the revival of ICT policies, taking into account all aspects. The committee's meetings are ongoing, but a clear deadline for finalizing the report and its implementation is needed.
5. **To implement the following issues to the similarly placed officials as per judgements of Apex Court and different High Courts:** Except for point No. (i) below, the CBDT has not yet filed its submission. Furthermore, with regard to point No. (ii), no representative has appeared before the High Court for a considerable period of time.

- i. To set right the anomalies of Inspector with same grades of the IB/CBI Department as per report of the Anomaly committee formed after 7th CPC in the Revenue Department as settled in earlier two occasions (5th CPC and 6th CPC).
- ii. To grant of benefits of 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/.
- iii. To grant Pay Anomaly of Seniors who are drawing less pay than juniors arising out after granting Advance Increments.
- iv. To grant 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.
- v. Representation in the case of K.P. Rajagopal of Rs.7450/- issue, vide OA No.1095 of 2014, WP No.3527 of 2019 in the High Court of Delhi.

Further, it has been observed that our members are being compelled to resort to avoidable legal proceedings to secure benefits which have already been extended to similarly placed employees and where the underlying judicial pronouncements stand accepted in principle by the Government. Even where such accepted judgments are sought to be implemented generally, their scope is often interpreted in an unduly restrictive manner, resulting in the exclusion of a substantial section of the legitimate beneficiaries.

For instance, Inspectors recruited or promoted, as well as AOs and PSs promoted prior to 01.01.2006, have been excluded from the list of beneficiaries in the case of *K.P. Rajagopal* for grant of the pay scale of Rs. 7,450/-. Likewise, the benefit flowing from the judgment of the Hon'ble Bombay High Court relating to the 01.01.1996 issue has been confined to ITGOA members as on a particular cut-off date, despite the issue having attained finality, though the JCA has flagged such restricted implementation as being contrary to the Minimum Litigation Policy. Even applicants in whose favour relief has already been granted on the same issue by Hon'ble Courts (OA No. 2233/2025/PB and OA No. 4516/2025/PB) are yet to be extended the consequential benefits. Similar denial persists in other settled matters, such as grant of NFU to GP 5400 after four years and correct reckoning of ACP/MACP benefit by ignoring TA upgradation of 2001, notwithstanding the issues having been conclusively decided in favour of employees by the Hon'ble Supreme Court. **We humbly urge that the benefits of these court judgements to be extended to all similarly placed officers/employees so that they are individually not compelled to approach the Hon'ble Courts.**

6. **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:** We are actively pursuing this important matter, not only for the benefit of our members but also for the proper functioning of the Department. Unfortunately, this issue has not yet been addressed. Only a few tasks have been assigned to the Inspectors, who, as per the IT Act (both old and new), are also considered as Income Tax Authority. However, they are not in a position to carry out these tasks effectively. ITGOA has already submitted a detailed letter discussing its reasons and made suggestions for

resolving this, but the matter remains unresolved. The limited assimilation of a significant portion of the workforce into the Department's digitisation framework is constraining effective utilisation of its full potential and, in turn, affecting taxpayer services.

7. **To provide Laptop to newly promoted ITOs and replace the old ones for existing allottees:** Over a thousand newly promoted ITOs posted in Faceless Assessment and Jurisdictional verticals are compelled to function in a system designed around mandatory availability of departmental laptops, yet remain deprived of this essential infrastructure. The situation demands immediate intervention by the Board, with urgent exploration of all viable options, including the solutions suggested by ITGOA. Further, we sincerely feel that, in view of the laptop replacement process presently remaining stalled due to certain technical and procedural constraints, this period may be appropriately leveraged to holistically review the Department's new laptop procurement policy by extending its scope to include the AO and PS cadres, keeping in mind the Department's transition towards complete digitization and the critical role these cadres play.
8. **Provide Laptop to the Inspectors and Desktop to others:** After receiving necessary approval from the highest authority in the Ministry, objections were raised by the Department of Expenditure regarding the budget provisions. Following discussions with the CBDT, it was assured that the required funds will be provided from other/normal heads of account. At the same time, the CBIC has been providing funds for the Office Superintendent level and the order has already been issued to the respective authorities. This issue needs resolution, not only for the Inspectors' requirements but also for the overall efficient functioning of the Department.
9. **Immediate cessation of repetitive and unreasonable reporting requirements and imposition of artificial deadlines for scrutiny disposal:** Despite these issues being raised repeatedly, the pressure on officers continues to intensify and the situation is steadily deteriorating. Valuable work hours are routinely lost in preparing repetitive reports that are already available with higher authorities or can be system-generated, even though an assurance was given in the meeting with Member (Admn), CBDT on 23.07.2025 to discontinue this practice. **In the absence of adequate infrastructure and manpower, with over one-third of field officers without departmental laptops, unresponsive systems and helpdesk support coupled with system-noncompliant desktops, time-consuming SoP mandates, non-assimilation of a substantial non-gazetted workforce in ITBA or other digital platforms and acute manpower shortages due to concentration at Headquarters, staggered disposal remains impractical. Authorities below may, therefore, be kindly directed to refrain from seeking repetitive or readily accessible reports and from imposing artificial deadlines.**
10. **Immediate Finalization of All India Inter-se Seniority List for ITOs (AIISL) for the period from 01.01.2014 onwards:** As discussed, the DPC for regular promotion to the grade of ACIT for

Vacancy Year 2024 remains pending despite the proposal having been with the UPSC since September 2025, clearly indicating that preparatory actions initiated as early as February 2025 have proved inadequate. The situation for Vacancy Year 2025 is even more precarious, as the existing AIISL is likely to be exhausted upon drawing the zone of consideration, **making it imperative that the AIISL for the ensuing year, whose process was initiated well in advance, is finalized immediately to enable timely forwarding of the regular promotions for VY 2025 and 2026.**

Simultaneously, the continued non-issuance of inter se seniority lists for IRS officers of the 2020 and 2021 batches and consequential grant of STS, despite allotment of Permanent Civil Codes to PR officers of both batches, presents a serious administrative risk, particularly in light of the crisis experienced by the 2014 and subsequent batches due to similar delays, which must be consciously avoided.



(Bhaskar Bhattacharya)



(Rupak Sarkar)

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