



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



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No. N-1/2015-16

Dated: 03rd November, 2015

To,
The Presidents/General Secretaries,
All the members,
Of all the Units of ITGOA and ITEF.

Dear Comrades,

Sub: Ongoing Agitation

As intimated earlier, the Revenue Secretary, GOI, invited the JCA in a meeting on 03-11-2015 to discuss the 5(five) point Charter of Demands submitted by the JCA and on which we are agitating since 09-09-2015. The Revenue Secretary, while acknowledging the issue of stagnation in the cadre of ITO, directed the CBDT in following regards:

- (i) The stagnation in the cadre of ITO needs to be removed.
- (ii) The calculation of vacancy for the promotion in ACIT cadre has to be done keeping in mind that the stagnation in ITO cadre comes down to 12 years from the present position.
- (iii) The officers who were promoted as ITO till 2003 are to be promoted in ACIT vide DPCs of R.Y.s 2014-15, 2015-16 & 2016-17.
- (iv) The CBDT to obtain the necessary relaxations, if necessary, from the competent authority to ensure that all eligible persons promoted as ITOs till 2003 are promoted as ACIT and the proposal in this regard is to be sent to the Revenue Secretary soon.
- (v) The DPCs for ACIT for the R.Y.s 2014-15, 2015-16 and 2016-17 will be convened by 31st March, 2016.
- (vi) The number of vacancies for the R.Y.s 2014-15, 2015-16 and 2016-17 will be ascertained by the CBDT within a week's time, taking JCA into confidence.
- (vii) The formalities like removal of deficient APARs etc. for the vacancies till the R.Y. 2016-17 have to be initiated immediately.
- (viii) Necessary step to vacate the Stay-order in the Court Case pending before the Ernakulam CAT has to be taken.
- (ix) The representatives of JCA are told to appraise the Revenue Secretary directly in cases of non-settlement of the issues.

The Revenue Secretary also told the members of the JCA that the ongoing agitation programme is required to be withdrawn immediately and he expressed his displeasure about the call of agitation by the JCA. He also stated that the Prime Minister, GOI, expressed his displeasure in the ongoing agitation in Income Tax Department. The members of the JCA informed him that non-settlement of the issues for a quite a long time by the CBDT had led them to this agitation. The RS also told JCA to appraise him directly in cases of non-settlement of the issues.

As the RS left the meeting for some of his pre-occupations, the meeting continued, under his direction, keeping the Member(P & V), CBDT in chair. The other issues discussed in the meeting are:

1. RRs of Gr.B & C cadres: After considering the suggestions of JCA the draft RRs has already been sanctioned by the Hon'ble FM and the same has been sent to the DoPT for approval.
2. Filling up of vacant posts: For relaxation of RRs, as per suggestions of JCA, a comprehensive proposal will be submitted by the HRD to the CBDT within a day or two.
3. Regularization of Casual Workers: The letter issued on 16.10.2015 on this issue has been kept in abeyance till further clarification is issued. Accordingly, intimation has already been sent to the Pr.CCCITs(CCA).
4. Infrastructure Issue: An instruction has already been issued to all the Pr.CCITs to hold meetings with local JCA on additional space requirement and other infrastructure issues.

In view of the above, the Central JCA convened its meeting at the Civic Centre, New Delhi on 03-11-2015 itself to review the ongoing programme of agitation. It has been decided in the said meeting to **suspend the ongoing programme of agitation temporarily for 3(three) weeks from 04-11-2015** to pave the way for settlement. Our members are advised to bring about normalcy in the functioning of the Department forthwith but not to succumb in any undue pressure from the authority for submitting reports of the previous month etc. We will request the Chairperson, CBDT to direct the local authorities not to ask for the reports of the previous month and also the field offices are to be allowed atleast 7(seven) days time from now to submit the reports of this month. It has also been decided in the said meeting to submit the draft-minutes of the meeting with the Revenue Secretary by the JCA and also a letter to the Revenue Secretary detailing the decisions taken by him. JCA has also decided to intimate the Revenue Secretary that the attitude shown by the CBDT in the issue of removing stagnation in the cadre of ITO and in other issues is not encouraging and we do not have much hope and belief that the decisions delivered by him will be implemented properly without his direct supervision in the matter.


It has been decided by the Central JCA that if positive steps are not taken by the CBDT within the period of suspension of agitation for 3(three) weeks from 04-11-2015, the JCA will be compelled to be re-launch the agitation immediately with more intense vigor.

As always, we are thankful to all the members of JCA all over the country to stand united under the banner of JCA and launching a successful agitation for almost 2(two) months. It is due to the whole-hearted participation of the members of JCA throughout the tax-India that has led to this fruitful discussion with the Revenue Secretary, GOI. Though we have to suspend the agitation temporarily in strategic measure and to negotiate the issues with the higher authorities above CBDT, our experience gives us the caution that we may have to re-launch the agitation in case of failure of negotiation or lack of implementation of the decisions taken. We urge upon all our members not to relax and get ready for another long struggle, if required.

The note submitted in today's meeting with the Revenue Secretary, GOI, is attached herewith for the consumption of our members.

Thanking you,

Yours comradely,



(Bhaskar Bhattacharya)



(Rupak Sarkar)

Joint Convenors



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No. N-1/2015-16

Dated: 03rd November, 2015

To,
The Hon'ble Revenue Secretary,
Govt. of India,
New Delhi.

Respected Sir,

Sub: Note on the grievance of the members of JCA- matter regarding.

Kindly refer to the above.

The JCA were compelled to launch a programme of agitation from 09-09-2015 against the inaction and indifferent attitude of CBDT on the following 5(five) point Charter of Demands:

1. Promotions in the cadre of ACIT, for all regular and CRC vacancies and upto the R.Y.2015-16, are to be given immediately. DPCs for R.Y. 2015-16 in all cadres by the respective Pr. CCsIT are to be conducted immediately.
2. Provide Infrastructure facility to all Officers and Officials i.e. ample space with modern furniture, Computers with nodes, etc.
3. Steps to be taken to fill up all vacant posts immediately to stop outsourcing of regular office work/data entry work.
4. To regularise all Casual/Daily paid workers against MTS posts, who are completing 10 years as on date in our Department.
5. Finalise and notify all Recruitment Rules of Group B & C officials immediately.

In the above mentioned issues, we would like to appraise you the following:

The main reason for Restructuring of an organization is to allow it to achieve its objectives with the changing needs. Its effectiveness depends on immaculate planning and impeccable implementation. The Income Tax Department has undergone two restructuring in the recent past, one in 2001 and another in 2013. While the former has successfully achieved all its objectives because of the successful implementation the later has miserably failed on all counts.

Reason for Restructuring in the Department:

The reasons for restructuring of the Income Tax Department inter alia include:

- i) Augmentation of revenue collection and providing better tax payers services
- ii) Creating motivated work force by career management and promotion prospect.

As per the DOP&T, the main purpose of a cadre review is to restructure a cadre in such a way as to remove the deficiencies which might be existing at the time of the constitution of a service or have crept in subsequently and ensure that the cadre structure satisfies the functional, structural and personnel considerations. Cadre review provides an opportunity to overcome various bottlenecks, remove existing distortions and bring about rationalisation of cadre structure so as to improve the efficiency and morale of the cadre officers and thereby enhance the effectiveness of the Service in the fulfilment of the objectives for which it has been established. The major part of the cadre review exercise concerns advance projection of manpower requirements over the review period and the planning of recruitment for this period. Rationalisation of the cadre from the functional, structural and personnel angles is the other major objective of a cadre review. Specifically, the main objectives of cadre review are to:

- i) estimate future manpower requirements on a scientific basis for a period of 5 years at a time,
- ii) Plan recruitment in such a way as to avoid future promotional blocks and at the same time prevent gaps building up,
- iii) so restructure the cadre as to harmonise the functional needs with the legitimate career expectations of its members and thus
- iv) to enhance the effectiveness of the service.

Cadre Restructuring 2001 – the success story:

The restructuring in the Department in the nomenclature of Cadre-restructuring, 2001, was approved by the then Cabinet of the NDA Government on 31.08.2000 for achieving different objectives which *inter alia* include higher revenue collection, increased productivity and improved tax payer service and better career prospect of the officials. The approved cadre restructuring, 2001 created 993 additional posts in Group A (IRS) cadre. **This also took the decision of filling up the entire newly created Assistant Commissioner (ACIT)/ Deputy Commissioner (DCIT) posts (293) as well as consequential vacancies (700) in one go (993 posts in total) by promotion only**, relaxing the quota for Promotion and Direct Recruitment wherever required. The rationales behind the decision were as follow:

1. The objectives of cadre restructuring of collecting higher revenue and providing better tax payer service can only be fulfilled by filling up the vacancies at ACIT level (both newly created and consequential), who are the principal tax collectors and service providers in field level.
2. The vacancies at ACIT level were filled up by promotion only and that too at one go because the UPSC was not ready to fill up all the vacancies of direct recruitment immediately. Moreover, this measure helped the Department in eradication of stagnation, which was reduced to 9 years (for promotion from ITO to ACIT) at that time.

Accordingly, by giving promotion at the level of ACIT at one go, the major objective of the career management was achieved through CRC 2001. The one time measure of filling up all the unfilled Direct Recruitment posts in the cadre of Assistant Commissioner of Income Tax to Promotional posts also proved to be very fruitful in earning more revenue over the years. The cadre Restructuring of Income Tax Department in 2001 yielded a 650% increase of Direct Tax Collection in

10 years due to the reason that all the promotions were given at one go keeping no vacant post in the cadre of Assistant Commissioner of Income Tax enabling the Department to activate the field-formation for better Tax Collection.

Cadre Restructuring 2013 – objectives defeated:

The Cadre Restructuring, 2013 of the Income Tax Department was approved by the Union Cabinet on 23-05-2013 and the Notification in this regard was published on 31-05-2013. A total of 20751 posts in different cadres were created afresh. The detail of additional posts in ITO and above cadres is as under:

S.No.	Grade	Strength prior to CR 2013	Name of post prior to CR 2013	Additional posts	Strength after CR 2013	Name of post after CR 2013
1.	Apex	0	-	26	26	PCCIT
2.	HAG+	0	-	91	91	CCIT
3.	HAG	116	CCIT	184	300	PCIT
4.	SAG	731	CIT	(-) 96	635	CIT
5.	JAG/NFSG	1253	JCIT/Addl.CIT	322	1575	JCIT/Addl.CIT
6.	STS	1358	DCIT	36	1394	DCIT
7.	Senior duty posts	3458		563	4021	
8.	JTS	734	ACIT	166	900	ACIT
9.	Group-A reserves	0		620	620	
10.	ITO	4448	ITO	1494	5942	ITO

The above chart shows that in the cadre restructuring of 2013, the higher posts in the IRS cadre were substantially increased. Some important points are as under:

- Prior to restructuring, there were 116 posts at HAG level working as CCIT and they were highest authority at field level being in charges of the regions. Senior most 18 of these CCsIT were also looking after the work of cadre control of Group - B & C. After CR-2013, this work is assigned to 26 Apex and 91 HAG+ level officers. The functioning is now even reduced. Earlier the work of approval of institutions for exemption u/s 10(23C) of the Income Tax Act was looked into by the CCsIT but after restructuring, this work is not looked into by these PCCIT/CCIT level officers, who are now at Apex/HAG+ level. Now this work is assigned to a new post PCIT (Exemption) in each state. This was major technical work with the CCIT under

the Income Tax Act. So with the reduced responsibility, these officers are enjoying higher status of HAG+ and Apex level.

- Earlier, the work of CIT(Administration), DIT(Investigation), CIT(Central) etc. was looked after by SAG level officer. Now this work has been assigned to officers of HAG level. Even these officers of SAG level are with reduced responsibilities. Earlier the work of approval of institutions for exemption u/s 12AA of the Income Tax Act was looked into by the CsIT but after restructuring, this work is assigned to the PCIT (Exemption) in each state. This was major technical work with the CIT under the Income Tax Act.
- The duties of the lower level officers are the same after the restructuring. The main functions of the IRS posts after restructuring are as under:

S.No.	Post	Main Responsibilities/ duties	Remarks
1.	PCCIT	Cadre control authority in the cadre control region. They also do all functioning of CCsIT. Some of them are also functioning as PDGIT being in charges of directorates attached with the Board.	Supervisory post
2.	CCIT	Controlling Officer of about 4 PCsIT and 6-7 CsIT(A). Decision making authority in filing of appeals in HC and SC. Few technical functions under the Income Tax Act.	Supervisory post
3.	PCIT	Controlling Officer of 3 JCsIT/Addl.CIT. Decision making authority in filing of appeals in ITAT. Few technical functions under the Income Tax Act.	Supervisory post
4.	CIT	Controlling Officer when working in audit, I&CI, CO etc. Appellate authority on orders of assessing officers while working as CIT(A).	Supervisory post other than in CIT(A)
5.	JCIT/ Addl.CIT	Controlling Officer of 6 assessing officers. Also works as assessing officer in special ranges.	Supervisory post other than in special range
6.	DCIT	Assessing Officer of big assessees having returned income above 15 lacs in non-corporate and 25 lacs in corporate circles. Also responsible for processing searches and surveys while working in Investigation wings and Circles. Responsible for taking action against tax defaulters.	Main functional post in revenue collection
7.	ACIT	Same as of DCIT	Main functional post in revenue

			collection
8.	ITO	Assessing Officer of assesseees having returned income upto 15 lacs in non-corporate and 25 lacs in corporate wards. Also responsible for processing surveys while working in assessment units. Responsible for taking action against tax defaulters.	Main functional post in revenue collection

- Further in the cadre restructuring of 2013, all newly created posts in all grades were filled up immediately except the posts in the cadre of Assistant Commissioner of Income Tax, even though this cadre handles all the big assesseees of the country and collects more than 80% of Regular Tax. As per the notification dated 31.05.2013, the newly created posts of ACIT, including the Reserve Posts, and the consequential vacancies arising out of promotions in the higher cadres were proposed to be filled up in five consecutive years w.e.f. 2013-14.
- In the initial proposal of the cadre restructuring, 600 additional posts for AC/DC cadre were proposed, which were reduced to 202 in final proposal and 398 posts were cut. The entire exercise was done and pursued in the ministry, expenditure department, DOPT and cabinet level without taking ITEF and ITGOA into confidence.
- In the finalization of cadre restructuring, 900 ACIT posts were kept which were calculated as 4 batches of ACsIT of 300 per batch (150 DR and 150 PR) out of which 2 batches of DRs, numbering 300, were reduced for probations. Thus the number of 900 was decided without considering any actual functional requirement in field.
- While getting the restructuring proposal approved, it was assured by the then FM to the cabinet to collect an additional revenue of more than Rs. 25,000 crore per annum over and above the normal yearly target of Direct Tax Collection. As a matter of fact there are 600 posts lying vacant in the cadre of ACIT. As a result most of the newly created posts at the cutting edge level officers of Assistant Commissioner of Income Tax are remaining vacant, so the enhanced budget target became extremely hard to materialize.
- It may also be mentioned that even the posts sanctioned in this cadre through Cadre-restructuring of the Department is not filled up till date. Only a part of the vacancies relating to R.Y. 2013-14 had been filled up in September, 2014. The rest of the vacancies relating to R.Y. 2013-14 and all the vacancies relating to R.Y. 2014-15 & 2015-16 are yet to be filled up.
- The revised Budgetary target fixed and achieved by the Income Tax Department in last 2 (three) Financial years are as follows:

<u>Financial Years</u>	<u>Target (Rs. in Crores)</u>	<u>Collection (Rs. in Crores)</u>
2013-14	668109 (revised 636318)	638543
2014-15	736221 (revised 705628)	686297

This Restructuring of Income Tax Department, as declared, was supposed to have increased the number of Assessment units with a view to collect additional revenue of more than Rs.

25,000 crore per annum over and above the normal yearly target of Direct Tax Collection. However, the fact is, the Department is striving to achieve the normal target of direct tax collection, which has been revised by reducing it by more than Rs.30,000 crores for last 2 years, and the collection of additional Rs. 25,000 crores remained unachievable.

- It was proposed before the cabinet that the department is having more than 1 crore actionable information involving Rs. 5,00,000 crore revenue. 16 lacs information of foreign remittances involving 5 lacs crore of revenue was targeted to be taped. However, nothing on this count achieved as the persons to man these jobs are not available. Even the officers/staff, on the job, are demotivated and feeling cheated.
- In the restructuring, it was proposed to make scrutiny assessment of 2% of Returns. However, it has not exceeded more than 1% as yet.
- In the restructuring, it was proposed that all districts to have Income Tax Offices. However, posts have been created at many places but due to none availability of infrastructure and office space, officers are not able to occupy the place and work.

The reasons for failure:

The main reasons for the failure of Cadre Restructuring 2013 are attributable to the following:

➤ **Shortage in field officers:**

It was the conscious decision of the previous Cabinet to fill all the newly created posts immediately except the posts in the cadre of Assistant Commissioner of Income Tax, who are responsible to work in field and handle all the big assessee of the country and collect more than 80% of Tax. The newly created posts of ACIT and the consequential vacancies arising out of promotions in the higher cadres were proposed to be filled up in five years. As a result thereof, most of the newly created posts at the cutting edge level officers of Assistant Commissioner of Income Tax are remaining vacant.

- Due to shortage in ACIT cadre, numbers of officers are forced to hold additional charges without any extra pay. For example, in one case among so many, the ACIT posted in circle at Jabalpur has been assigned additional charges of circles of Sagar and Chhindwara, both situated more than 200 kilometers from his headquarter. In such circumstances, it is not even possible for him to even do his routine work, what to expect any extra effort for revenue collection. Most of the ACsIT at Delhi and Mumbai are holding additional charges.
- More than 20,000 posts were created and supposed to be filled up in 2013-14. Half of the posts still remained un-filled. At present around 30000 posts are vacant in the department and no concrete steps have been taken for filling of these posts. Moreover, more than 25% posts in the cadre of JCIT/Addl.CIT were lying vacant even prior to the cadre-restructuring which has now reached to 45%. If the situation persists like this, how to justify the post creations without having any road map for filling the same.
- **Discrimination with the promote officers in the Department:**

The promotions of the ITO cadre in the department are never in time. The detail of promotions made in last 25 years is given as under:

Panel Year	Month of Promotion	DPC to be held by	Delay (in Months)
1991-92	December 1991	March 1991	08
1992-93	June 1993	March 1992	14
1993-94	April 1994	March 1993	12
1994-95	January 1995	March 1994	09
1995-96	January 1996	March 1995	09
1996-97	February 1997	March 1996	10
1997-98	January 1998	March 1997	09
1998-99	January 2001	March 1998	33
1999-00	January 2001	March 1999	21
2000-01	November 2001	March 2000	19
2001-02	November 2001	March 2001	07
2002-03	November 2003	March 2002	19
2003-04	January 2005	March 2003	21
2004-05	November 2006	March 2004	31
2005-06	November 2006	March 2005	19
2006-07	May 2007	March 2006	13
2007-08	October 2008	March 2007	18
2008-09	October 2008	March 2008	06
2009-10	September 2010	March 2009	17
2010-11	March 2012	March 2010	23
2011-12	March 2012	March 2011	11
2012-13	April 2013	March 2012	14
2013-14	September 2014	March 2013	18
2014-15	Not yet made	March 2014	20

2015-16	Not yet made	March 2015	08
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Due to delay in holding of DPCs, the officers are suffering not only in getting the ACIT promotion late but the bunched portion of the officers always get future promotions late by one year.

➤ **Demoralized workforce due to huge Stagnation in the cadre of ITOs:**

The stagnation in the cadre of Income Tax Officer i.e. the feeder cadre of Assistant Commissioner of Income Tax is more than 14 years now and if the Cadre-restructuring is implemented in this manner, the stagnation in this cadre is certain to shoot up to 17 or 18 years immediately. A Department like Income Tax cannot flourish with such de-motivated man-power who is responsible for collection of tax in field but craving for a promotion for more than 14 years now. Needless to say that the stagnation in the cadre of the ITOs is also affecting adversely all the cadres below who constitute the major portion of the workforce.

- It is important to note that in 2013, in the cadre restructuring in the Central Excise & Customs department, more than 2214 new posts have been created in the Assistant Commissioner cadre only to reduce stagnation in Superintendent Cadre.
- This cadre restructuring failed to address the stagnation in the ITO cadre. The ITOs are eligible for promotion to the post of ACIT after completion of 3 years of service.
- Following charts are showing the stagnation in the ITO cadre

Officers in the ITO seniority list

	Particulars	Number as per ITO seniority list	Officers retiring upto 2015 (2013+2014+2015)	Officers retiring in 2016	Officers retiring in 2017
1.	ITOs joining upto 2001 completing 14 years of service	406	0+5+6=11	10	13
2.	ITOs joining upto 2002 completing 13 years of service	435	0+6+7=13	11	13
3.	ITOs joining upto 2003 completing 12 years of service	619	0+8+7=15	13	18
4.	ITOs joining upto 2004 completing 11 years of service	720	1+10+8=19	16	19
5.	ITOs joining upto 2005 completing 10 years of service	975	8+21+15=44	25	22
6.	ITOs joining upto 2006 completing 9 years of service completing 10 years in 2016	1132	14+38+21=73	36	29
7.	ITOs joining upto 2012 completing 3 years of service, eligible for promotion	3375	67+177+123=367	190	198
<u>ITOs waiting for promotion</u>					

	Particulars	Officers available in 2015
1.	ITOs joining upto 2001 completing 14 years of service	395
2.	ITOs joining upto 2002 completing 13 years of service	422
3.	ITOs joining upto 2003 completing 12 years of service	604
4.	ITOs joining upto 2004 completing 11 years of service	701
5.	ITOs joining upto 2005 completing 10 years of service	931
6.	ITOs joining upto 2006 completing 9 years of service	1023 (in 2016)

	completing 10 years in 2016	
7.	ITOs joining upto 2012 completing 3 years of service, eligible for promotion	3008

- 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. 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 it has been 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 given herein under shows the worse position in ITO cadre stagnation.

	No. of ITOs	No. of DCIT/ACIT	50% being PR quota	Ratio of ITO : DCIT/ACIT
Before CR-2013	4448	2092	1046	4.25 : 1
After CR-2013	5942	2294	1147	5.18 : 1

- In the exercise of the cadre restructuring, 2013, no steps have been taken to remove the stagnation of the ITO cadre. However, after, the cadre restructuring, the position of stagnation in other senior level posts given herein under shows pathetic condition of stagnation in ITO cadre.

S. No.	Cadre	Eligibility criteria	Actual period for promotion
1.	Apex Scale (PCCIT)	Officers with one year regular service in HAG+.	One year as HAG+. No delay in promotion.
2.	HAG+ (CCIT)	Officers with one year regular service in HAG.	No delay in promotion. Posts are lying vacant due to non-eligibility of officers

			of one year service.
3.	HAG(PCIT)	Officers in SAG with 3 years regular service in the Grade, or 25 years regular service in Group 'A' of Indian Revenue Service out of which at least one year regular service should be in SAG.	Officers of 27 years of regular service in Group-A have been promoted.
4.	SAG(CIT)	Officers in JAG with 8 years regular service in the grade including NFSG or with 17 years regular service in Group 'A' of Indian Revenue Service, out of which at least 4 years regular service should be in the JAG, including service rendered in the NFSG of the JAG .	Officers of 20 years of regular service in Group-A have been promoted.
5.	NFSG in JAG (Addl.CIT)	Officers in the JAG, who have entered the 14 th year of regular service in Group 'A' of IRS on the first January of the year calculated from the year following the year of Examination on the basis of which the officer was recruited or the year in which the officer was promoted to Group 'A' as the case may be.	No delay. Officers upto 2001 batch have been promoted. Officers of 2002 batch have not been promoted yet due to delay in regularization as JCIT.
6.	JAG(JCIT)	Officers in the STS who have completed 5 years regular service in STS.	No delay in promotion. Posts are lying vacant due to non-eligibility of officers of 5 year service.
7.	STS(DCIT)	Officers in the JTS who have completed 4 years regular service in Group A' of IRS.	No delay. Officers upto 2010 batch have been promoted.
8.	JTS (ACIT)	50% by promotion of Income tax Officers (Group 'B') with a minimum of 3 years regular service in that grade.	395 ITOs of 2001, who have completed 14 years of service; 931 ITOs, who have completed 10 years of service, and 3008 ITOs,

			who have completed 03 years of service, are waiting for promotion.
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The reasons for grievances of JCA members

Presently, the JCA of ITEF and ITGOA is on agitation on the issue of promotion from ITO to ACIT cadre due to following reasons:

- The issue of stagnation in ITO cadre has not been addressed either in the CR-2013 or thereafter.
- Not a single promotion due to Cadre Restructuring, 2013 has been given to ITO cadre so far despite a period of two and half years has elapsed after that.
- For vacancy year 2013-14, proposal of 180 promotions was sent without considering cadre restructuring posts. No supplementary DPC for 2013-14 has been proposed by the CBDT saying that there are no vacancies.
- No DPC for vacancy year 2014-15 and 2015-16 has been conducted by the CBDT, though 180 direct recruits or each year have been recruited for these years.
- The CBDT is forcing for 180 promotions in each of the year 2013-14 to 2015-16 without any basis of calculation of vacancies, which is matching number of direct recruits.
- 180 direct recruits for each year from 2013-14 to 2015-16 have been recruited without any basis of calculation of vacancies. The only basis is that at present UPSC is giving this much number of officers selected through Civil Services Examination in IRS cadre. However, this number of direct recruitment will create future stagnation for these officers and they will demand more posts in HAG and above grades in future.
- Earlier, while calculating the vacancies, combined cadre of DCIT/ACIT was considered. Though the combined strength of 2294 is not earmarked between the DCIT & ACIT cadres and huge vacancies in the combined cadre are lying vacant, the CBDT is not ready to follow the same practice now.
- The HRD wing of CBDT has worked out 510 vacancies taking the combined strength of DCIT/ACIT cadres out of which 113 pertain to ACIT cadre and 397 to DCIT cadre. This working has been corrected to 599 by us (344 DC + 255AC).
- We have submitted before the CBDT that in case the combined cadre of DCIT/ACIT is not taken for purpose of calculation of vacancies, then the post vacant in DCIT and higher cadre are filled up in the ACIT cadre by applying Rule 254 of the General Financial Rules, but no action has been taken.

- No action has been taken to remove stagnation in ITO cadre by way of creating more vacancies for promotion in ACIT cadre and through diversion of the DR quota to promotion as one time measure.

Solution to the above problems:

The step by step solution to our problems of stagnation is proposed as under:

➤ **First step:**

DPC for vacancy years 2014-15 and 2015-16 should be held immediately on the correct numbers of vacancies. Supplementary DPC for the vacancy year 2013-14 is also to be done.

➤ **Second step:**

The unfilled vacancies in DCIT and JCIT/Addl. CIT cadre may be filled up in the ACIT cadre by applying Rule 254 of GFR. 50% of that has to be promotion quota from ITO to ACIT. Remaining 50% meant for DRs may be converted to promotional posts as a onetime measure according to the Provisions of existing IRS Recruitment Rules.

Vacancies as per GFR 254 and relaxation of IRS Rules

1.	Vacancies in 2013-14 as per HRD calculation:	
	ACIT cadre-	113
	DCIT cadre-	377
	AC+DC combined	510
2.	Vacancies in 2013-14 as per ITGOA correcting HRD calculation:	
	ACIT cadre-	255
	DCIT cadre-	344
	AC+DC combined	599
	(Annexure-A)	
3.	Vacancies filled up in 2013-14:	
	DR intake-	178
	Promotions-	180
	AC+DC combined	358
4.	Unfilled vacancies in 2013-14:	599-358
		241
5.	Vacancies available as per GFR 254 if DCIT vacancies are downgraded	
	DR quota	121
	Promotion quota	120
	Total	241
6.	Total vacancies in DC+AC cadre when DR quota is transferred to promotion quota by relaxing IRS Rules	241
7.	Unfilled vacancies in JCIT cadre may also be downgraded.	

Vacancies available and required to remove stagnation

2013-14:	120 (As per GFR 254)
2013-14:	241 (As per GFR 254 + diversion of quota)
2014-15:	180 (As per DR intake agreed by CBDT)

2015-16:	180 (As per DR intake agreed by CBDT)
Clear promotions as per GFR 254	480 (120+180+180)
Clear promotions as per GFR 254+ diversion of quota	601 (241+180+180)
Further vacancies required to keep stagnation upto 10 years in 2015	330 (931-601)
Further vacancies required to keep stagnation upto 10 years in 2016	422 (1023-601)

➤ **Third step:**

Total 620 reserves post in junior time scale have been created in the cadre restructuring of 2013. The calculation these posts as per DOPT OM dated 11.02.2013 is as under:

Training reserve	1.5% of senior duty post of 4021	60
Leave reserve	1.5% of senior duty post of 4021	60
Deputation reserve	5% of senior duty post of 4021	200
Probation reserve	2 batches of DRs at NADT	300
Total		620

It is seen that out of training reserves, there are no officers ever on long term training in the department. The officers on deputation are around 160 only showing 40 unnecessary posts of reserves in this head. Hence, these 100 posts out of such reserves may be transferred to duty posts in JTS.

➤ **Fourth step:**

More posts in ACIT cadre may be created.

Posts required to be created in ACIT cadre

One more ACIT in each non-corporate range	631
One ACIT in Headquarters of Non-corporate PCIT (Admn)	250
One more ACIT in TDS range	65
Total posts required to be created	946
50% quota for promotion	473

Posts which may require to be abolished in higher cadres

JCIT (DR in ITAT)	41 (104-61, keeping one each for 61 benches)
JCIT (Special range)	114 (not yet functionalized)
JCIT in DTRTI	10 (20-10, keeping one each for DTRTI)
JCIT(Exemption)	30
CIT(A) for special ranges	57(not yet functionalized)
CIT(Exemption)	15
CIT(Audit)	22
CIT(CO & Admn)	18

Further, all the newly created vacancies in the level of the ACIT may be filled immediately in one go without dividing in 5(five) years. Further, in future, the quota in JTS of DR:PR should be 1:2 in place of 1:1 to remove future stagnation.

Note on the Demand No. 3 & 4 of the Charter of Demands:

No.3. Fill up all vacant posts immediately and to stop outsourcing of regular office work/data entry work.

(i) One time relaxation of the RRs for promotion to certain Grades: There are large number of vacancies in the cadre of Tax Assistants and Senior Tax Assistants. This has affected the functioning of the Department and many Pr. Chief Commissioners have resorted to outsourcing and engagement of daily rated workers. Instead of decreasing the workload of the existing employees, both outsourcing and engagement of daily rated workers have created havoc in as much as setting right the job done by the outsourced personnel and daily rated workers consumes more time than if it is done afresh. There is no way of filling up these vacancies for want of candidates from the SSC, recruiting agency. To ease the situation, we had suggested for the relaxation of the RR i.e. reduction of the Residency period of the feeder cadres of both Tax Assistants and Senior Tax Assistants by two and one-half years respectively with the approval of the Honourable Finance Minister. When the cadre restructuring was affected in 2001, such relaxation had been made and we have provided the Board with the copies of the said order. No different is the case with the Stenographer Grade I. Earlier, the residency period for promotion to the cadre of Stenographer Grade I was only three years. It was only because of the reason that it was made five years, the promotion could not be effected despite large number of vacancies. A one- time relaxation will provide relief in the matter, which will benefit the functioning of the Department. **If such relaxation is provided near about 700 MTS would become eligible for promotion as Tax Assistants, 1300 Tax Assistants as Senior Tax Assistants, and 350 Stenographers could be promoted as Stenographer Gr.I. (Detailed chart enclosed).**

(ii) Recruitment in the MTS Cadres: In our discussion with the CBDT, it was informed that the Staff Selection Commission has expressed its inability to hold examination for recruitment to the cadre of MTS. For filling up of those vacancies we had suggested that the Department may recruit in this cadre as a onetime measure to fill up the large number of newly created posts.

(iii) Compassionate appointment: There are nearly **1500 applications** pending for compassionate appointment throughout the country in our Department. Presently there are about 5900 vacancies in the cadre of MTS which could provide appointment only for 295 applicants. On a number of occasions we have pointed out that there is no rationale for the ceiling of 5% on compassionate appointment. The Department of personnel must be told of this irrational and untenable order must be amended and the ceiling got removed.

No. 4. Regularise all Casual/Daily paid workers against MTS posts, who are completing 10 years as on date in our Department.

- (i) Implement the Judgment of Supreme Court reg. Uma Devi case and regularize Daily Paid Workers in the cadre of MTS posts.
- (ii) Regularise remaining Casual/Daily Paid Workers in our Department against the MTS posts.

- (iii) Implement the Judgement of Principal CAT and different CAT Judgement regarding regular payment to the Casual/Daily paid Workers.

In support of our contention for regularisation of the Daily rated workers in the cadre of MTS, we annex herewith copies of the Judgements of the CAT of Ranchi, Judgement copy of the Supreme Court and appointment order in the cadres of MTS are enclosed. These documents together will suffice to order regularisation of a large number of Daily rated employees in our Department.

We look forward to your kind intervention in all the issues.

Thanking you,

Yours sincerely



(Bhaskar Bhattacharya)

(Rupak Sarkar)

Joint Convenors