

F. No. C-29016/21/2026-AD.VIA
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Kartavya Bhawan-01, New Delhi
Dated: 16th October, 2026

To,

All Principal Chief Commissioners/Principal Directors General
and Chief Commissioners/Directors General of
Income Tax,
Central Board of Direct Taxes.

Subject: Intimation and grant of permission under CCS (Conduct) Rules, 1964 in respect of IRS (Income Tax) Group 'A' officers – reg.

Sir/Madam,

Please refer to this Department's letter of even number dated 20.10.2005 (copy enclosed), whereby powers were delegated to the designated authorities for acceptance of the intimations given by IRS (Income Tax) Group 'A' officers under Rule 18(2) and 18(3) of the Central Civil Services (Conduct) Rules, 1964 in respect of transactions relating to immovable property and movable/valuable property, respectively.

2. It is further clarified that, apart from the intimations received under Rule 18(2) and Rule 18(3) of the Central Civil Services (Conduct) Rules, 1964, the Board also receives intimations under **Rule 13 of the said Rules relating to acceptance of gifts** on different occasions and under **Rule 16 relating to transactions in shares, mutual funds, securities and other investments**. These intimations generally pertain to transactions involving movable properties, such as investments in shares, mutual funds, securities and other financial instruments, or acceptance of gifts in the form of gold and ornaments, cash, vehicles and other valuable items, whether on ceremonial occasions or otherwise. In certain cases, the intimations also relate to immovable properties, such as gifts of a house or flat received from spouse, parents, siblings or parents-in-law. Such intimations, wherever they involve acquisition, disposal or acceptance of movable or immovable property, also attract the provisions of Rule 18(2) and Rule 18(3) of the CCS (Conduct) Rules, 1964. Accordingly, all intimations submitted under Rule 13 and Rule 16, insofar as they relate to transactions involving movable/valuable or immovable property, shall, for the purpose of acceptance and processing by the Competent Authority, be treated as intimations under Rule 18(2) and Rule 18(3), as applicable, of the CCS (Conduct) Rules, 1964. Such intimations shall, therefore, be processed strictly in accordance with the delegation of powers prescribed under the said Rules.

3. It has now been decided to delegate the powers to the designated authorities for examination, acceptance and maintenance of records of the intimations/permissions submitted by IRS (Income Tax) Group 'A' officers under Rule 18(2) [transactions relating to immovable property] and Rule 18(3) [transactions relating to movable property and valuable property] of the CCS (Conduct) Rules, 1964. The delegated powers shall also



cover matters arising under Rule 13 (acceptance of gifts on various occasions) and Rule 16 (transactions in shares, mutual funds, securities and other investments), to the extent such transactions attract the provisions of Rule 18(2) or Rule 18(3) of the CCS (Conduct) Rules, 1964.

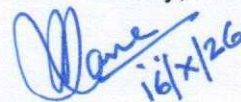
4. The powers delegated to the designated authorities shall be as indicated below:

Sl. No.	Category of Employees	Authority to which the power is delegated
1(i)	Principal Chief Commissioners of Income Tax/ Principal Directors Generals of Income Tax	Member (Admn.), CBDT
(ii)	Chief Commissioners of Income Tax / Director Generals of Income Tax	Member (Admn.), CBDT
2.	All other officers up to the level of Principal Commissioner of Income Tax	Principal Chief Commissioner of Income Tax/ Principal Director General of Income Tax of the concerned Charge.
3.	All IRS(IT) Group-A officers working on deputation with various Ministries/Departments/Organizations	Member (Admn.), CBDT

5. All such intimations shall be processed by the competent authorities in accordance with the delegation of powers specified in paragraph 4 above.

6. This issues with the approval of the Chairperson, CBDT, and shall come into force with immediate effect.

Yours faithfully,



(Nitin P. Mane)

Under Secretary to the Government of India
Tele. No. 011-24012217

Encl.: As above.

Copy to:

1. PPS to Chairperson/All Members, CBDT.
2. JS (Admn.)/Director (Ad.VI/Ad.VI-A/Dt-Pers).
3. US(Ad.VI)/US(DT/Pers).
4. Data Base Cell for uploading on the website of the Income Tax Department.

IMMEDIATE

F.No.C-29016/116/2004-Ad.VI-A
Government of India
Ministry of Finance
Department of Revenue

....
New Delhi, the 20th October, 2005

To

All Chief Commissioners/Directors General of Income-tax

Subject:- Powers under Rule 18 (2)&(3) of the CCS(Conduct) Rules, 1964- Instructions regarding-

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Sir,

I am directed to say that the competent authority has decided that the powers under Rule 18 (2)&(3) of the CCS(Conduct) Rules, 1964, regarding prior intimation/permission in respect of movable & immovable property which is being exercised by the concerned Chief Commissioners of Income Tax (Cadre controlling authority) presently upto the rank of Addl. Commissioners of Income tax will now be exercised upto the rank of Commissioners of Income tax also, with immediate effect. Accordingly,

- (i) All Chief Commissioners of Income Tax (Cadre Controlling Authority) will maintain a personal conduct rule file in respect of each officer from ACIT upto the rank of CIT under their charge which will be transferred alongwith the service book as and when the officer is transferred to another charge. CCsIT(CCA) will ensure that all intimations are taken on record only as per the provisions of the conduct rules.
- (ii) The officers from the rank of ACIT onwards will forward two copies of IPRs, the first copy will be for the respective CCA-CCIT; the second copy will be for the Board which will monitor and keep an independent record of immovable property matters. CCsIT(CCA) will ensure that the second original copy of the IPR as on 31.12.2005 of all officers from ACIT onwards are sent to the Board within the prescribed time.

se instructions may kindly be brought to the notice of all the officers under your charge for strict compliance.

Yours faithfully,

Aparna Sharma
(Aparna Sharma)

Under Secretary to the Govt. of India.