

## **GOVERNMENT OF INDIA**

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F.No.: DBC/ Transfer & Posting Policy/2016-17/137

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To

All Pr. Chief Commissioners of Income Tax (Cadre Controlling Authorities), and Pr. Chief Commissioner of Income Tax (IT&TP)

Sir/Madam,

Sub: Transfer and Postings of officers at the level of AC/DCIT and JC/AddlCIT to International Taxation / Transfer Pricing – reg.-

Kindly refer to the above.

I am directed to state that henceforth the transfer/postings up to the level of Addi.CIT to/from International Taxation / Transfer Pricing may be done by the Local Placement Committee on the basis of the recommendation of Pr.CCIT (International Taxation) and with the approval of the Zonal Member. The Pr.CCIT (Int. Taxation) or a representative of the CCIT(IT) of the level of the CIT may also be invited for the meeting of the Local Placement Committee.

The latest transfer/ posting guidelines of the IT&TP in this regard i.e. Notification No.-HRD/CM/103/2010-11/1055, dated 30.11.2012 may be followed. The said Notification is attached for ready reference.

This issues with the approval of Chairperson, CBDT, New Delhi.

(Binod Kumar)
Addl. Director of Income Tax

Data Base Cell, CBDT

## HRD/CM/103/2010-11/1055 Posting Policy for posting of officers in the Directorates of International Taxation & Transfer Pricing Central Board of Direct Taxes 2012

## NOTIFICATION

New Delhi, Dated: 30.11.2012

This notification issues in supersession of the notification of even number dated December 15, 2010 and will apply to all future postings in the Directorates of International Taxation & Transfer Pricing with immediate effect.

- 2. The Department's Annual General Transfer Pricing Policy shall apply for selection of officers for being posted in the Directorates of International Taxation & Transfer Pricing subject to the condition that:
  - a) Assistant Commissioner of Income Tax/Deputy Commissioner of Income Tax with minimum 3 year's in the field preferably with experience in corporate assessment shall be considered for posting in the Directorates as Assistant Commissioner of Income Tax/Deputy Commissioner of Income Tax.
  - b) Joint Commissioner of Income Tax/Additional Commissioner of Income Tax with minimum 3 years' service in the grade shall be considered for posting in the Directorates as Joint Commissioner of Income Tax/Additional Commissioner of Income Tax.
  - c) Preference may be given to the officers having specialized knowledge and experience in the field of international taxation and transfer pricing.
- 3. The normal tenure of posting of an officer in these Directorates would be three years. However, the officer would be eligible for posting in FT&TR division or Income Tax Overseas Units before completion of his/her stay of three years.
- 4. The tenure of three years would not apply in case of promotion or deputation.
- While the normal tenure of posting will be three years, an officer may be retained beyond the three year period and upto a maximum of five years depending on the suitability of the officer, administrative requirement and willingness of the officer.
- 6. Postings in the Directorates shall be made by the approving authority prescribed in the existing Annual General Transfer Policy.
- 7. This issues with the approval of the Finance Minister.

Director of Income Tax-II (HRD)