



भारत सरकार / Government of India
 कार्यालय प्रधान मुख्य आयकर आयुक्त, पश्चिम बंगाल और सिक्किम
 Office of the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim
 आयकर भवन, पी-7, चौरंगी स्क्वायर, कोलकाता - 700 069
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 E Mail ID - Kolkata.ito.hq.pers.est@incometax.gov.in

F. No.ITO, Hq.(Pers., Estb. & Welfare)/Conduct Rules/2024-25/579

Date: 30.09.2024
 03.10.2024

परिपत्र / CIRCULAR

1. यह परिपत्र अचल एवं चल संपत्ति से संबंधित लेन-देन के संबंध में केंद्रीय लोक सेवा (आचरण) नियमावली, 1964 के तहत पूर्व अनुमति/पूर्व मंजूरी के लिए आवेदन की आवश्यकता के संबंध में जारी किया गया है।

This circular is issued regarding requirement of prior permission/prior sanction for the transactions, as required under CCS (Conduct) Rules, 1964.

2. यह पाया गया है कि केंद्रीय लोक सेवा (आचरण) नियमावली, 1964 के नियम 18(2), 18(3), 13(3) आदि के प्रावधानों का कुछ अधिकारियों/कर्मचारियों द्वारा पालन नहीं किया जा रहा है और कई मामलों में कार्योत्तर अनुमोदन की मांग के लिए आवेदन एक नियमित प्रक्रिया बन गई है जिसे सक्षम प्राधिकारी द्वारा गंभीरता से लिया जा रहा है।

It has been observed that provisions of Rule 18(2), 18(3), 13(3) etc. of the CCS (Conduct) Rules, 1964 are not being adhered to by some officers/officials and in several cases, application seeking ex-post facto sanction has become a regular feature which is viewed seriously by the Competent Authority.

3. इस संबंध में, प्रधान मुख्य आयकर आयुक्त, पश्चिम बंगाल एवं सिक्किम के प्रभार में तैनात सभी अधिकारियों/कर्मचारियों की जानकारी हेतु डीओपीटी का कार्यालय ज्ञापन संख्या 11013/2/2018-स्था.ए-II दिनांक 17 दिसंबर, 2018 जो केंद्रीय लोक सेवा (आचरण) नियमावली, 1964 के नियम-18 के संबंध में है, संलग्न किया जा रहा है। तदनुसार, सभी अधिकारियों/कर्मचारियों को सूचित किया जाता है कि अचल एवं चल संपत्ति से संबंधित लेन-देन के बारे में सूचना डीओपीटी के उपरोक्त कार्यालय ज्ञापन के साथ संलग्न मानक प्रपत्र-I एवं प्रपत्र-II में ही जमा करें।

In this regard, DoPT OM No.11013/2/2018-Estt.A-II dated 17th December, 2018 regarding Rule-18 of the CCS (Conduct) Rules, 1964 is also enclosed for information of all the officers/officials posted under the charge of the Pr. CCIT, West Bengal & Sikkim. Accordingly, all officers/officials are required to give intimation about transaction in immovable and movable property in Standard Form-I and Form-II, respectively, attached with the DoPT O. M. referred above.

4. डीओपीटी का कार्यालय ज्ञापन दिनांक 07-02-2019 की प्रति भी संलग्न है जिसके द्वारा शेयरों, प्रतिभूतियों, डिबेंचर, म्यूचुअल फंड स्कीम आदि में लेनदेन के बारे में सूचना देने के संबंध में निर्देश दिए गए हैं। तदनुसार, सभी अधिकारियों/कर्मचारियों को संबंधित लेनदेन के बारे में सूचना केंद्रीय लोक सेवा (आचरण) नियमावली/डीओपीटी का कार्यालय ज्ञापन के अनुसार देना आवश्यक है।

Copy of DoPT O.M. dated 07-02-2019 is also enclosed vide which instruction has been provided in respect of intimation regarding transactions in shares, securities, debentures, mutual funds scheme etc. Accordingly, all officers/officials are required to give intimation about the said transactions as per CCS (Conduct) Rules/DoPT O.M.

5. उपरोक्त नियमों/का.ज्ञा को ध्यान में रखते हुए, प्रधान मुख्य आयकर आयुक्त, पश्चिम बंगाल और सिक्किम प्रभार में तैनात सभी अधिकारियों/कर्मचारियों से यह निवेदन है कि केंद्रीय लोक सेवा (आचरण) नियमावली एवं डीओपीटी का कार्यालय ज्ञापन में दी गई समय-सीमा के अंदर उचित प्रारूप में जानकारी/आवेदन जमा किया करें। सभी आवेदन/सूचनाओं के साथ लेनदेन के संबंध में दस्तावेजी साक्ष्य एवं आय का स्त्रोत जमा किया जाना आवश्यक है। उक्त प्रावधानों का पालन न किए जाने की गंभीरता से लिया जाएगा।

In view of the above rules/O.M, all the officers/officials posted under the charge of the Pr. CCIT, West Bengal & Sikkim are requested to submit the intimation/application in proper format and within the time as envisaged in CCS (Conduct) Rules and respective DoPT O.M. All the applications/intimations must be supported with documentary evidence in respect of transaction and source of finance. Any failure to abide by the said provisions will be viewed seriously.

यह सक्षम प्राधिकारी के अनुमोदन से जारी किया जाता है।

This issues with approval of the competent authority.

Encl:- a. DoPT OM dated 17-12-2018

b. DoPT OM dated 07-02-2019

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(आदित्य बिक्रम /Aditya Bikram, IRS)

ICIT, Hqrs. (Pers., & Estb.), Kolkata

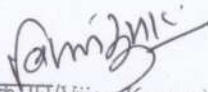
O/o the Pr. CCIT, W.B. & Sikkim

F. No.ITO, Hq.(Pers., Estb. & Welfare)/On Duty Leave/2024-25/ 580 - 664

Date: 30.09.2024
03.10.2024

Copy forwarded for information, circulation and necessary action to:-

1. सभी मुख्य आयकर आयुक्त एवं आयकर महानिदेशक (अन्वेषण)/All Chief Commissioners and Director General of Income-tax (Investigation) in West Bengal & Sikkim.
2. सभी प्रधान आयकर आयुक्त / प्रधान आयकर निदेशक /आयकर आयुक्त /आयकर निदेशक/All Pr. Commissioners/Pr. Directors/Commissioners/Directors of Income-tax in West Bengal & Sikkim.
3. सभी कार्यालय प्रमुख /All Head of Offices in West Bengal.
4. सूचना पट्ट/Notice Board.
5. गार्ड फ़ाइल/Guard File


(विजय कुमार/Vijay Kumar)

ITO, Hqrs. Pers., Estb. & Welfare, Kolkata

O/o the Pr. CCIT, W.B. & Sikkim

F. No. 11013/2/2018-Estt.A-III
Government of India
Ministry of Personnel, Public Grievances and Pension
Department of Personnel & Training
Establishment A-III Desk

North Block, New Delhi - 110001

Dated 17 December, 2018

OFFICE MEMORANDUM


Subject: Rule 18 of the CCS (Conduct) Rules, 1964- regarding standard forms for intimation/ permission under the rules and expenditure incurred on repairs or minor construction work in respect of immovable property - regarding.

The undersigned is directed to say that in accordance with the provisions of sub-rule (2) of the Rule 18 of the CCS (Conduct) Rules, 1964, all Government servants coming within the purview of these Rules are required to make a report to the prescribed authority before entering into any transaction of immovable property in their own name or in the name of a member of family. If the transaction is with a person having any official dealings with the Government servant, the Govt. servant is required to obtain prior sanction of the prescribed authority. Sub-rule (3), ibid provides that all Govt. servants should give an intimation to the prescribed authority within one month of entering into any transaction of movable property, the value of which exceeds the monetary limits prescribed in that Rule. In case any such transaction is with a person having official dealing with the Government servant, prior sanction of the prescribed authority is necessary. All requests for obtaining prior sanction and making intimation about transactions in immovable and movable property may be made in the enclosed standard **Form I** and **Form II**, respectively.

2. Further, this Department's O.M. No. 11013/9/89-Estt.(A) dated 27/11/1990 provides, inter-alia, that where the expenditure incurred on repairs or minor constructions work in respect of any immovable property belonging to a Government servant is estimated to exceed Rs. 10,000/-, intimation to the prescribed authority was necessary. These instructions have been reviewed and in supersession of the said O.M., it has now been decided that in respect of the expenditure incurred on repairs and minor additions to an immovable property by a Government servant, an intimation shall be necessary to be given to the prescribed authority only if the estimate exceeds the limit prescribed in Rule 18(3) of CCS (Conduct) Rules, 1964. However, prior sanction of the prescribed authority should be obtained in all cases regardless of amount involved, where the transaction regarding the material purchases or contract for such repairs or minor construction, is with a person with whom the Government servant concerned has official dealings.

Contd.

3. All Ministries/ Departments/Offices are requested to bring the above guidelines to the notice of all administrative authority under their control.
4. In so far as the employees of Indian Audit and Accounts Departments are concerned, this O.M. issues after consultation with Comptroller & Auditor General of India.
5. Hindi version will follow.


(Satish Kumar)

Under Secretary to the Govt. of India

To

The Secretaries of All Ministries/Departments
(as per the standard list)

Copy to:

1. President's Secretariat, New Delhi.
2. Vice-President's Secretariat, New Delhi.
3. The Prime Minister's Office, New Delhi.
4. Cabinet Secretariat, New Delhi.
5. Rajya Sabha Secretariat/Lok Sabha Secretariat, New Delhi.
6. The Comptroller and Auditor General of India, New Delhi.
7. The Secretary, Central Vigilance Commission
8. The Secretary, Union Public Service Commission, New Delhi.
9. The Secretary, Staff Selection Commission, New Delhi.
10. All attached offices under the Ministry of Personnel, Public Grievances and Pensions.
11. National Commission for Scheduled Castes, New Delhi.
12. National Commission for Scheduled Tribes, New Delhi.
13. National Commission for OBCs, New Delhi.
14. Secretary, National Council (JCM), 13, Feroze Shah Road, New Delhi.
15. CVOs of all Ministries/Departments.
16. ADG (M&C), Press Information Bureau, DoP&T
17. NIC, Department of Personnel & Training, North Block, New Delhi [for uploading the same on the website of this Ministry under the under the Head Notifications → OMs & Orders → Establishment → CCS (Conduct) Rules & What's New]
18. Hindi Section, DoP&T


(Satish Kumar)

Under Secretary to the Govt. of India

FORM-1

Form for giving prior intimation or seeking previous sanction under Rule 18 (2) of the CCS (Conduct) Rules, 1964 for transaction in respect of immovable property.

(Please read the instructions before filing up the form).

1. Name of the Government servant : _____
 (a) Designation: _____
 (b) Service to which belongs: _____
 (c) Employee No./ Code No.: _____

2. Scale of Pay and present pay: _____

3. Purpose of application: @ _____

4. Whether property is being acquired or disposed of: _____

5. Probable date of acquisition/disposal of property: _____

6. (a) Mode of acquisition β : _____
 (b) Mode of disposal β : _____

7. Description of Property.

Full details about location §	Description of Property. ψ	Whether freehold or leasehold.	Whether applicant's interest in the property is in full or part. &	Ownership of the property. *	Sale/ purchase price of the property. #
(a)	(b)	(c)	(d)	(e)	(f)

8. In case of acquisition, source or sources from which financed/ proposed to be financed. Ω : _____

9. In the case of disposal of property, was requisite sanction/intimation obtained/given for its acquisition (A copy of the sanction/acknowledgement should be attached): _____

10. Details of the Parties with whom transaction is proposed to be made:

Name and address of the party with whom transaction is proposed to be made.	Is the party related to the applicant? If so, state the relationship.	Did the applicant have any official dealing with the parties? €	How was the transaction arranged? ®
(a)	(b)	(c)	(d)

11. In case of acquisition by gift, whether sanction is also required under Rule 13 of the CCS (Conduct) Rules, 1964? α

12. Any other relevant fact which the applicant may like to mention.....

DECLARATION

I hereby declare that the particulars given above are true. I request that I may be given permission to acquire/dispose of property as described above from/to the party whose name is mentioned in item 11 above.

OR

I, hereby intimate the proposed acquisition/disposal of property by me as detailed above. I declare that the particulars given above are true.

Station:

Signature:

Name:

Date:

Designation:

Instructions to follow while filling up the above form:

1.

Symbols	Sl. No./ Field no.	Instructions
@	3.	Purpose of application: sanction for transaction or prior intimation of transaction.
β	6.(a) and 6.(b)	Mode of acquisition/ disposal: whether Purchase/ sale/ Gift/ Mortgage/ Lease or otherwise should be mentioned.
\$	7(a)	Full details about location viz. Municipal No., Street/Village, Taluk, District and State in which the property situated.
ψ	7(b)	Type of Property: Housing and other buildings or Lands.
&	7(d)	Whether applicant's interest in the property is in full or part, in case of partial interest, extent of such interest must be indicated.
*	7(e)	Ownership of the property, in case transaction is not exclusively in the name of the Government servant, particulars of ownership and share of each member may be given.
#	7(f)	Sale/ purchase price of the property (Market value in the case of gifts)
Ω	8.	In case of acquisition, Source or sources from which proposed to financed:- (a) Personal Savings or (b) other sources giving details.
€	10(c)	Did the applicant have any dealings with the party in his official capacity at any time, or is the applicant likely to have any dealings with him in the near future? Write the answer in YES or NO. If yes, full details should be given
®	10(d)	How was the transaction arranged? (Whether through any statutory body or a private agency through advertisement or through friends and relatives). Full particulars to be given.
α	11	Write the answer in YES or NO.

2. In the above form, different portions may be used according to requirement.
3. Where previous sanction is asked for, the application should be submitted at least 30 days before the proposed date of the transaction.

FORM-II

Form for giving intimation or seeking previous sanction under Rule 18 (3) of the CCS (Conduct) Rules, 1964 for transaction in respect of movable property.

(Please read the instructions before filing up the form)

1. Name of the Government Servant _____
 (a) Designation: _____
 (b) Service to which belongs: _____
 (c) Employee No./ Code No.: _____
2. Scale of Pay and present pay: _____
3. Purpose of application: @ _____
4. Description of Movable Property

Acquisition or disposal	Date of acquisition or disposal	Details of Property \$	Mode of acquisition or disposal ©	Whether the applicant's interest in the property is in full or part. &	Ownership of the property *	Sale/ purchase price of the Property ψ
(a)	(b)	(c)	(d)	(e)	(f)	(g)

5. In case of acquisition, source or sources from which financed/ proposed to be financed. Ω _____
6. In the case of disposal of property, was requisite sanction/intimation obtained/given for its acquisition (a copy of the sanction/acknowledgement should be attached). _____
7. Details of the Parties with whom transaction is proposed to be made/ has been made:

Name and address of the parties.	Is the party related to the applicant? If so, state the relationship.	Did the applicant have any official dealing with the parties? €	Nature of official dealing with the party	How was the transaction arranged? ®
(a)	(b)	(c)	(d)	(e)

8. In case of acquisition by gift, whether sanction is also required under Rule 13 of the CCS (Conduct) Rules, 1964? α _____
9. Any other relevant fact which the applicant may like to mention _____

DECLARATION

I, hereby declare that the particulars given above are true. I request that I may be given permission to acquire/dispose of property as described above form/to the party whose name is mentioned in item 7 above.

OR

I, hereby intimate the proposed acquisition/disposal of property by me as detailed above. I declare that the particulars given above are true.

Station:

Signature :

Name:

Date:

Designation :

Instructions to follow while filling up the above form:

1.

Symbols	Sl. No./ Field no.	Instructions
@	3.	Purpose of application: Sanction for transaction or prior intimation of transaction.
\$	4(c)	(a) Movable property as per the Rule 18 of the CCS (Conduct) Rules, 1964 (b) Make, model and also registration No. in case of vehicle
©	4(d)	Mode of acquisition/ disposal- purchase/ sale/ gift/ mortgage/ lease or otherwise.
&	4(e)	Whether applicant's interest in the property is in full or part, In case of partial interest, the extent of such interest must be indicated.
*	4(f)	Ownership of the property. in case the transaction is not exclusively in the name of the Government servant, particulars of ownership and share of each member may be given.
ψ	4(g)	Sale/ purchase price of the property (Market value in the case of gifts)
Ω	5.	Source or sources from which financed/ proposed to financed:- (a) Personal Savings or (b) other sources giving details.
€	7(c)	Did the applicant have any dealings with the party in his official capacity at any time, or is the applicant likely to have any dealings with him in the near future? Write the answer in YES or NO. If yes, full details should be given
®	7(e)	Whether through any statutory body or a private agency through advertisement or through friends and relatives. Full particulars to be given
α	8	Write the answer in YES or NO.

2. In the above form, different portions may be used according to requirement.
3. Where previous sanction is asked for, the application should be submitted at least 30 days before the proposed date of the transaction.

F. No. 11013/6/2018-Estt.A-III
Government of India
Ministry of Personnel, Public Grievances and Pension
Department of Personnel & Training
Establishment A-III Desk

North Block, New Delhi-110001

Date: 07.02.2019

OFFICE MEMORANDUM

Subject: CCS (Conduct) Rules, 1964 – Revision in limit for intimation in respect of transactions in sale and purchase of shares, securities, debentures etc.

The undersigned is directed to refer to this Department's O.M. No. 11013/6/91-Ests.(A) dated 08.04.1992 prescribing the following limit of transactions in shares, securities, debentures or mutual funds scheme, etc for intimation to Government in a prescribed format:

- (i) **Group 'A' and 'B' Officers** – If the total transaction in shares, securities, debentures or mutual funds scheme etc. exceeds Rs. 50,000/- during the calendar year.
- (ii) **Group 'C' and 'D' Officers** – If the total transaction in shares, securities, debentures or mutual funds scheme etc. exceeds Rs. 25,000/- during calendar year.

2. Sub-rule (1) of the Rule 16 provides that no Government servant shall speculate in any stock, share or other investment. It has also been explained that frequent purchase or sale or both, of share, securities or others investments shall be deemed to be speculation within the meaning of this sub-rule. But, the occasional investments made through stock brokers or other persons duly authorized and licensed or who have obtained a certificate of registration under the relevant laws is allowed in this rule. With a view to enable the administrative authorities to keep a watch over such transaction, it has been decided that an intimation may be sent in the enclosed proforma to the prescribed authority in respect of all Government servants, if the total transactions in shares, securities, debentures, mutual funds scheme, etc. exceeds **six months' basic pay of Government servant** during the calendar year (to be submitted by 31st January of subsequent calendar year).

Contd..

3. It is also clarified that since shares, securities, debentures, etc. are treated as movable property for the purpose of Rule 18(3) of CCS(Conduct) Rules, 1964, if an individual transaction exceeds the amount prescribed in Rule 18(3), the intimation to the prescribed authority would still be necessary. The intimation prescribed in para 2 above will be in addition to this, where cumulative transaction(s) i.e. sale, purchase or both in shares, securities, debentures or mutual funds, etc. in a year exceed the limits indicated in para 2 above.

4. This Office Memorandum issues in supersession of this Department's O.M. No. 11013/6/91-Ests.(A) dated 08.04.1992.

5. In so far as the personnel serving in Indian Audit and Accounts Department are concerned, these instructions are being issued after consultation with the Comptroller and Auditor General of India.

6. All Ministries/ Departments are requested to bring these instructions to the notice of all concerned authorities under their control.

7. Hindi version will follow.



(Satish Kumar)

Under Secretary to the Govt. of India

To

The Secretaries of All Ministries/Departments
(as per the standard list)

Copy to:

1. President's Secretariat, New Delhi.
2. Vice-President's Secretariat, New Delhi.
3. The Prime Minister's Office, New Delhi.
4. Cabinet Secretariat, New Delhi.
5. Rajya Sabha Secretariat/Lok Sabha Secretariat, New Delhi.
6. The Comptroller and Auditor General of India, New Delhi.
7. The Secretary, Central Vigilance Commission
8. The Secretary, Union Public Service Commission, New Delhi.
9. The Secretary, Staff Selection Commission, New Delhi.
10. All attached offices under the Ministry of Personnel, Public Grievances and Pensions.

Contd..

11. National Commission for Scheduled Castes, New Delhi.
12. National Commission for Scheduled Tribes, New Delhi.
13. National Commission for OBCs, New Delhi.
14. Secretary, National Council (JCM), 13, Feroze Shah Road, New Delhi.
15. CVOs of all Ministries/Departments.
16. ADG (M&C), Press Information Bureau, DoP&T
17. NIC, Department of Personnel & Training, North Block, New Delhi [for uploading the same on the website of this Ministry under the Head Notifications >> OMs & Orders >> Establishment >> CCS (Conduct) Rules & What's New]
18. Hindi Section, DoP&T



(Satish Kumar)

Under Secretary to the Govt. of India

Proforma for intimation under Rule 18(4) of CCS (Conduct) Rules, 1964 for transactions in shares, securities, debentures, investment in mutual fund schemes, etc.

1. Name of the Government servant : _____
 - (a) Designation: _____
 - (b) Service to which belongs: _____
 - (c) Employee No./ Code No.: _____

2. Scale of Pay and present pay: _____

3. Details of each transaction made in shares, securities, debentures, mutual funds scheme, etc. during the calendar year. _____

4. Particulars of the party/firm with whom transaction(s) is made:-
 - (a) Is party related to the applicant? _____
 - (b) Did the applicant have any dealings with the party in his/her official capacity at any time or is the applicant likely to have any dealings with him in the near future. _____

5. Source(s) from which financed:-
 - (a) Personal savings.
 - (b) Other sources giving details

6. Any other relevant fact which applicant may like to mention.

Declaration

I hereby declare that the particulars given above are true.

Place:
Date:

Signature
Designation