



Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income Tax

(Human Resources Development)

2nd Floor, K Ramp, JLN Stadium, New Delhi-110003

F.No. M/120/2024-ADDL.DIT(Admin)-HRD/6779

Dated : 23.03.2026

To,

All the Pr.CCsIT(CCA)

Subject: Observing APAR Fortnight from 01.04.2026 to 15.04.2026 -reg

Madam/Sir,

Kindly refer to this office letter F.No. HRD/PM/APAR/403/SPARROW/2021-22/10885 dated 18.02.2022 on the subject "**Timely completion of APARs**" wherein it was stipulated that the period from 1st April to 15th April each year shall be observed as "APAR Fortnight" in the Department to enhance timely compliance of APAR filings.

2. Accordingly, **1st April 2026 to 15th April 2026** will be observed as "**APAR Fortnight**". It is requested to carry out the following activities during this period:

- i. All employees should be made aware about the timelines (enclosed as **Annexure**) for filing, reporting, and reviewing of APARs.
- ii. **APAR Workflows for all employees must be created by Primary Custodians /PAR Managers by 15th April.**
- iii. Online/in-person training should be conducted by Primary Custodians / PAR Managers as and when required.

3. Please also refer to letters dated 20.01.2026 (copies enclosed) on timely submission and completion of APARs and NRC as per prescribed timelines for taking appropriate action wherever required.

4. This issues with the approval of the Member (Admn), CBDT.

Yours faithfully,

(Manoj Kumar)
DDIT (Admn), HRD

Copy to: The Data Base Cell for uploading on irsofficersonline.gov.in

Annexure

APAR Timelines

S.No.	Activity	Date by which to be completed
1	Distribution of blank APAR forms to all concerned (i.e., to the officer to be reported upon where self-appraisal has to be given and to reporting officers where self-appraisal is not to be given)	01 st April
2	Submission of self-appraisal to reporting officer by officer to be reported upon (where applicable)	15 th May
3	Submission of report by reporting officer to the reviewing officer	30 th June
4	APAR to be completed by Reviewing Officer and to be sent to Administration or CR Section/Cell or accepting authority, wherever provided	31 st July
5	Appraisal by accepting authority, wherever provided	31 st August
6	(a) Disclosure to the officer reported upon where there is no accepting authority (b) Disclosure to the officer reported upon where there is accepting authority	01 st September 15 th September
7	Receipt of representation, if any, on APAR, by Officer Reported Upon	15 days from the date of disclosure of APAR
8	Forwarding of representations to the competent authority (a) where there is no accepting authority for APAR (b) where there is an accepting authority for APAR	21 st September 06 th October
9	Disposal of representation by the competent authority	Within one month from the date of receipt of representations
10	Communication of the decision of the competent authority on the representation by the APAR Cell	15 th November
11	End of entire APAR process, after which the APAR will be finally taken on record	30 th November
