



सत्यमेव जयते

GOVERNMENT OF INDIA
DIRECTORATE OF INCOME TAX
HUMAN RESOURCE DEVELOPMENT
CENTRAL BOARD OF DIRECT TAXES
 ICADR Building, Plot No. 6, Vasant Kunj Institutional Area Phase-II,
 New Delhi - 110070. Ph. 26130594, Fax 26130594.

F.No HRD/CM/170/1/2010-11/579

Dated 30.08.2010

To

All CCITs/ DGsIT
 CCA

Sir,

Sub: Eligibility of Special Pay to Officers in the CBDT, attached Directorates & field formations- Reg:

References have been received in this Directorate from various authorities seeking clarification regarding grant of special pay and the amount which is to be paid as special pay to the officers working in the Department, after the implementation of the recommendations of the Sixth Pay Commission.

In this context, kind attention is invited to **DOPT O.M.no 2/22(A)/2008- Estt(pay II) dated 3/9/2008** on the issue of Deputation Allowance and Special Pay. In the said O.M., in sub clause 1(c), it is stated that during their tenure of deputation, the officers will be paid Central (Deputation on Tenure) Allowance at the rate of 10% of their basic pay, subject to a ceiling of Rs 4000/-. Vide Clause 2 of the said O.M., it has been clarified that the rates prescribed in the order shall also be applicable in the case of Special pay admissible to organized Group "A" services officers on their posting in their Headquarters.

Vide its earlier **O.M.No 2/8/97- Estt (Pay II) dated 16.07.1998**, the DOPT had ordered that Special Pay granted to Officers of Organized Group "A" services posted in their Headquarters organization of their respective departments would thus forth be termed as, "Headquarters Allowance" and be payable to those officers who were posted in the highest office administratively in charge of the Departments.

In view of the same, all Group "A" officers posted in the CBDT and in the attached Directorates of the CBDT (& below the rank of Joint Secretary) are eligible for "Headquarters Allowance" @10% of basic pay subject to the ceiling of Rs 4000/- per month with effect from 1st September, 2008.

Further to the above, it is observed that vide their **F.No 3/9/74-AD.VI dated 3rd March, 1976**, after consultation with the Deptt. of Expenditure, the Deptt of Revenue had conveyed the sanction of the President of India for sanction of Special Pay to various field posts in the Income Tax Department. The Posts are specified in the letter and include Class I officers working in the **Investigation Wing, Central Charge, Audit, Training Sector, various Directorates and the ITAT**. These posts have since been re- designated, however, they continued to draw Special Pay until implementation of Sixth CPC recommendations. A Copy of the said letter is enclosed.

The Central Board of Direct Taxes in its letter F.No402/89/4/2010-Comm(Coord) dated 10/03/2010, referring to its earlier clarification letter F.No 1-11020/47/2007-AD IX dated 9.09.2009, relating to eligibility of officers of the Income Tax Department for advance increments on passing the departmental examination, had clarified vide para 2 of the said letter that, "The Sixth Pay commission did not deal with the matter relating to the advance increment or the special pay issues and that the sanction have been accorded by the Govt of India long time back. Since the Govt has issued no such order of withdrawal, the same is restored back from the date of withdrawal"

Therefore, in view of the aforementioned order of the Department of Revenue and the subsequent clarification issued by the CBDT, besides officers working in the CBDT and the attached Directorates, the field officers who have been notified by the said order of Dept of Revenue are also eligible to receive special pay, even after the implementation of the recommendations of the Sixth Pay Commission, with effect from 1st September, 2008 @ 10% of their basic pay, subject to a ceiling of Rs 4000/- per month..

In view of the above, the Principal Chief Controller of Accounts, CBDT vide their letter PCCA/CBDT/CDN-I/2009-10/3518-48 dated 12/03/2010, have already advised all ZAOs and Sr A.O.s to initiate action accordingly for payment of Advance Increment and Special Pay to eligible Officers.

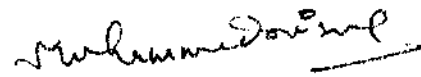
This issues with the approval of Chairman, CBDT.

Yours faithfully

Encl. As above

(Mohammed Rizwan)
Dy. Director(HRD)

Copy to: Shri Md. Tarique Kalim, Addl. DIT, Database Cell, ARA Centre Jhandewalan, with the request to kindly place it on the departmental website.


Dy. Director (HRD)

New Delhi, the 27th December, 1974.

To

All Commissioners of Income-tax,
The Director of Inspection (IT&A)/(Inv)/(New)
New Delhi.
The Director of C&I Services (IT), New Delhi.
The Director, IRS (IT) Staff College, Nagpur.

Subject: Nationalisation of the rates of special pay attached to the field posts held by the members of Central Services Class I on the recommendations of the Third Pay Commission.

I am directed to say that as required in their D.O. No. 6(16)-P.II(B)/74, dated the 27th December, 1974, the question of revising the rates of special pay attached to the field posts in the Income-tax Department has been considered in consultation with the Department of Expenditure and it has been decided to revise the rates of special pay as mentioned in para 1 thereof. I am accordingly conveying the orders of the president to the revision of rates of special pay attached to the undermentioned field posts of the Income-tax Department as indicated against each, with effect from 1.5.1974 (16.10.75) in the case of Inspectors in Delhi.

Posts

Revised rate of spl. pay

- (a) Posts included in the grade of Assistant Commissioner of Income-tax.
 - (i) IACs of Income-tax (Central)
 - (ii) IACs of Income-tax (AMLD)
 - (iii) IACs of Income-tax working in the Inspection at Delhi.
 - (iv) DIs in the Directorate of Inspection (IT&A), New Delhi.
 - (v) DIs in the Directorate of Inspection (Inv), New Delhi.
 - (vi) DIs in the Directorate of Inspection (RS&P), New Delhi.
 - (vii) Senior Authorized Representatives in the I.T.A.T.
 - (viii) Deputy Directors of Training, IRS (IT) Staff College, Nagpur and the Bombay, Calcutt, Bangalore and Lucknow.
 - (ix) DIs (Int)
 - (x) Deputy Director in the Directorate of C&I Services, New Delhi.
- (b) Posts included in the Grade of TPO (Class I) Senior Posts.
 - (i) TPOs (Central)
 - (ii) JAOs in the I.T.A.T.
 - (iii) AIs in the Directorate of Inspection (IT&A), New Delhi.
 - (iv) AIs in the Directorate of Inspection (Inv), New Delhi.

Rs. 200/- per month

Contd...

Institution Bombay, Calcutta,
Bangalore and Lucknow.

2. The ITOs (Class I) Junior Scale appointed in posts in para 1(b) above will continue to draw special pay at the old rate of Rs.75/- per month. However, an ITO (Class I) formerly in the Junior Scale and placed in the Senior Scale from a date subsequent to 1.5.1974 (16.10.1974 in the case of the Inspectorate in Delhi) will start getting special pay at the revised rate of Rs.100/- per month from the date he is placed in the Senior Scale. There will, for the present, be no change in the amount of special pay of Rs.75/- per month attached to certain posts of ITOs (Call II).

3. The expenditure involved should be met from within the sanctioned grant of your Charge/Directorate for the relevant financial year.

4. This sanction has been issued in consultation with the Department of Expenditure (Establishment Division) u.d.o. their u.o.No.094-MX(B)/76, dated the 24th February, 1976.

Yours faithfully,

Sd/-

(A. G. Choudhary)

Under Secretary to the Govt. of India.