

F. No. 396/3/2007-ITCC
Government of India
Department of Revenue
Ministry of Finance

New Delhi the 23rd May 2007

To,

All Cadre Controlling Chief Commissioners/Directors General of Income tax

Subject: - Transfer/placement policy of Group 'A' officers of IRS, CBDT, 2005 - 2nd amendment

I am directed to refer to the Transfer/placement policy of Group 'A' officers of IRS, CBDT, 2005. With the approval of the competent authority it has been decided to amend the Transfer/Placement policy. The amendments are as follows: -

- (i) In paragraph 3.1(b) in line 7 the word "annual" shall be deleted
- (ii) In paragraph 3.1(b) in line 8 after the word 'Government' the phrase "i.e the Finance Minister, through the Minister of State for Finance (Revenue) and Revenue Secretary" shall be inserted
- (iii) The existing para 5.3 (1) shall be substituted by the new para 5.3(1) which is as given below:-

5.3 (1) The country will be divided into five areas, viz., East, West, North, South and Central. The existing CCIT cadre controlled regions will be divided into the five areas as under:

North - NWR, Delhi, Lucknow, Kanpur, Jaipur
East - Kolkata, Bhubaneswar, Guwahati
West - Pune, Mumbai, Nagpur
South - Hyderabad, Cochin, Chennai, Bangalore
Central - Patna, Bhopal, Ahmedabad

- (iv) the existing para 5.4 shall be renumbered as para 5.4(i) and a new para 5.4(ii) shall be inserted which shall read as under:-

5.4(ii) The posts in the Directorates falling under DGIT (International Taxation), DGIT (Training-NADT and RTIs), DGIT (Systems) and Commissionerates of Computer Operations including centralized processing units will be ordinarily fixed tenure posts for a period of three years. However, considering the needs of the organization the term may be extended to a period of five years.

These amendments shall be effective immediately. The Transfer Policy as amended by the first amendment by letter number F.no A-35015/32/2004-Ad-VI (Pt) dated 14th November 2006 and by the second amendment by above letter number F.no. 396/3/2007 dated 23rd May 2007 is enclosed.

Sd/
(Mona Singh)
Director (ITCC)

**Transfer /Placement Policy for Group 'A' Officers of the
Indian Revenue Service
Central Board of Direct Taxes
2005**

1 Introduction

The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, is the Cadre Controlling Authority for IRS (IT) officers. In order to increase transparency, and also to provide better opportunities to officers for excellence and a more planned approach to cadre planning, a proper placement /transfer policy is a vital ingredient. This placement policy has been formulated to address the needs of the Department as well as the Human Resource Development aspects and career management of officers as a whole

1.1 The Salient features of the Transfer/ Placement Policy for Group 'A' Officers of the service (hereinafter referred to as the Placement Policy) are as follows:

2 Salient features

The policy shall come into effect from the date of issue.

All annual transfer orders shall normally be issued by 30 April and, in any case, not later than 31 May of the year.

All transfers and postings of group 'A' shall be effected by the Placement Committee or on its recommendation, as stated hereinafter.

2.1 A posting policy has been formulated for officers at different levels.

2.2 All stations have been categorized in three classes and tenure in different classes of stations has been prescribed.

2.3 All posts have been divided into two categories, namely, sensitive and non-sensitive.

2.4 Guidelines for dealing with different types of "compassionate grounds" cases have been laid down.

2.5 The transfer guidelines shall not be applicable to the transfer and postings of Chief Commissioners / Directors General.

2.6 A correct and complete database is a *sine qua non* for operationalising the Policy. The Board shall ensure that a database containing the profiles of all Group 'A' officers is created and regularly updated.

3 The Placement Committee

All transfers / postings of all Group 'A' officers will be done by or on the recommendations of, as the case may be, a Placement Committee consisting of the following:

- [a] Chairman of the Board;
- [b] Member (Personnel and Vigilance);
- [c] One Member of the Board to be nominated, in rotation (every six months), by the Chairman of the Board; and
- [d] Joint Secretary (Admn.) posted in the Board as its Member Secretary.

3.1 The Placement Committee will:

- (a) Recommend proposals for posting of Chief Commissioners, Directors General and Commissioners for approval of the Government i.e. Finance Minister, through the Minister of State for Finance (Revenue) and Revenue Secretary;
- (b) Be the final authority for transfer and allocation to the region of each Cadre Controlling Chief Commissioner of Income Tax of officers below the rank of Commissioner, provided the case falls within the purview of existing guidelines. After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS(R) before giving effect to the transfer proposals. Approval of the Government *i.e. the Finance Minister, through the Minister of State for Finance (Revenue) and Revenue Secretary* will be required in case a deviation from the existing guidelines has to be made.

3.2 The minutes of the meeting of the Placement Committee should be drawn up and approved by all Members within 24

hours of the meeting (not by circulation). The minutes must be approved by the competent authority within one month.

4 Posting policy for officers at different levels

In case of Commissioners and Chief Commissioners / Directors General, the Placement Committee will recommend both the station of posting and the specific charge.

4.1 For officers below the rank of Commissioner, the Placement Committee will place the officers at the disposal of the cadre controlling Chief Commissioner for further posting. In each region under a Cadre Controlling Chief Commissioner of Income Tax, there shall be a Local Placement Committee consisting of :-

- [a] Cadre Controlling Chief Commissioner of Income Tax
- [b] DG (Investigation) concerned
- [c] Two other senior most Chief Commissioners whose jurisdictions fall within the region of the Cadre Controlling CCIT

They will consider the intra-region transfers of officers. All postings by the Local Placement Committee will be in accordance with the provisions of the transfer / placement policy. Deviations, if any, will need prior permission of the Board.

4.2 The normal practice is transfer on promotion. In individual cases this may give rise to hardship. Hence, this may be left to be decided by the Placement Committee. For this purpose, the grant of senior scale and NFSG will not be treated as promotion.

4.3 Directly recruited / newly promoted Group 'A' officers shall preferably be posted to 'B / C' stations for a minimum of 4 years after completion of training. Officers promoted from Group 'B' to Group 'A' shall, on promotion, be transferred out of the region in which they were previously working, unless the balance service is less than three years. As far as possible, an officer shall spend the first nine years of his service on field posts. During first six years, the officer shall not ordinarily be given a posting outside the department or sent on a deputation. After six years, an officer may be posted to the Board to serve as Under Secretary.

4.4 As far as possible, the senior most Commissioner may be posted as Executive Commissioner. However, once posted, a Commissioner will not be moved out of the executive charge,

