

F.No.35015/65A/2006-Ad.VI

Government of India
Ministry of Finance
Department of Revenue

New Delhi, dated the 2nd May, 2008

To

All Chief Commissioners of Income Tax(CCAs),
Director Generals of Income Tax (Admn.)/Systems/Vigilance/HRD, New Delhi,
Director General of Income Tax, NADT, Nagpur.

Sub: Transfer/Placement Policy of IRS Officers, CBDT - 2005 -

Sir,

I am directed to refer to the Transfer/Placement Policy, 2005 for Group "A" officers of IRS(Income Tax) issued vide letter F.No.A-35015/32/2004-AD.VI dated 26.4.2005, the first amendment issued vide letter F.No.A-35015/32/2004-Ad.VI(Pt.) dated 14.11.2006 and the second amendment issued vide letter F.No.396/3/2007-ITCC dated 23.5.2007.

2. With the approval of the Competent Authority, it has been decided to amend the Transfer/Placement Policy so as to modify and clarify its provisions. A final consolidated Transfer/Placement Policy is enclosed. The same may be circulated to all IRS Officers within your Region.

Yours faithfully



(Rahul Kashyap)

Under Secretary to the Government of India

1. PS to FM/MOS(R)
2. Secretary (Revenue)
3. Chairman/Members, CBDT
4. Hindi Section for Hindi translation.
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(Rahul Kashyap)

Under Secretary to the Government of India

**TRANSFER / PLACEMENT POLICY FOR GROUP 'A' OFFICERS
OF INDIAN REVENUE SERVICE (INCOME TAX)
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.

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 be deemed to have come into effect from 1st April, 2005 and the provisions of this Policy shall apply to all transfers of officers.

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

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

2.1 A transfer and 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 of Income Tax.

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, as the case may be, on the recommendations of 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 cases 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 its 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 3 years. As far as possible, an officer shall spend the first nine years of his service on field posts. During the 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, merely because an officer senior to him has replaced the hitherto junior non-executive Commissioner at that station.

5. CLASSIFICATION OF STATIONS, FIXATIONS OF TENURES AND ROTATION BETWEEN THEM

The various stations where Group 'A' officers can be posted have been categorized as Class 'A', Class 'B' and Class 'C'. Such categorization is based on the twin criteria of revenue collection and the number of Commissioner level posts at a station. (Appendix I)

5.1 All suburbs of metro towns have been clubbed with the respective metro town in this classification.

5.2 The categorization of stations may be changed by the Board with the approval of Government.

5.3.1 The country will be divided into five Areas, viz., East, West, North, South and Central.

The region under the control of a Cadre Controlling Chief Commissioner of Income Tax, hereinafter referred to as "Region", will be placed under the five Areas as under:-

NORTH	-	NWR, DELHI, LUCKNOW, KANPUR, JAIPUR
EAST	-	KOLKATA, BHUBANESHWAR, GUWAHATI
WEST	-	PUNE, MUMBAI, NAGPUR
SOUTH	-	HYDERABAD, COCHIN, CHENNAI, BANGALORE
CENTRAL	-	PATNA, BHOPAL, AHMEDABAD

5.3.2 A total posting period of 16 years in a CCIT(CCA) Region shall be counted as a 'cycle'. However in Mumbai and Delhi CCIT(CCA) Regions, since there are no Class 'B' and Class 'C' stations, one cycle will be of 8 years.

5.3.3 An officer shall not serve for more than one cycle in a CCIT(CCA) Region during his entire service up to and including the rank of Commissioner.

Illustration 1. An officer shall not serve for more than 16 years in CCIT(CCA) Pune Region.

Illustration 2. An officer shall not serve for more than 8 years in CCIT(CCA) Mumbai Region..

5.3.4 An officer shall be posted to another CCIT(CCA) region after he has completed a cycle of posting in a CCIT(CCA) Region.

5.3.5 The maximum tenure at a Class 'A' station in a 'cycle' will be 8 years and the remaining period will be spent in Class 'B' and Class 'C' stations.

Provided that if there is no vacancy in a Class 'B' or Class 'C' station in that CCIT(CCA) Region the officer may be posted to a Class 'A' station in that CCIT (CCA) Region.

5.3.6 As far as possible, minimum tenure in Class 'B' + Class 'C' stations in each cycle shall be 6 years.

5.3.7 Subject to sub paragraphs 5.3.2 to 5.3.6, the maximum total tenure in Class 'A' stations during service up to and including the rank of Commissioner shall be 18 years.

Provided that the maximum continuous stay in "A" stations in Departmental posts (including posts exempted as per para 5.4(i)) shall not exceed 14 years.

Provided further that the maximum tenure in the entire career in "A" stations (combined) shall not exceed 22 years (including exempted posts and all deputation posts outside and/or within the Department).

5.3.8 An officer shall be posted to another 'Area' when he is promoted to the level of Commissioner of Income Tax, provided he has remained in only one 'Area' for 16 years or more till his promotion as Commissioner.

5.3.9 The minimum and maximum tenures on a post shall ordinarily be 2 and 3 years respectively.

5.3.10 Where an officer on promotion as Commissioner has been transferred out of an "Area" for the reason of having completed the tenure of 16 years in that "Area", he may be transferred back to that "Area" after having served for at least 5 years in a different "Area".

5.3.11 Exceptions on compassionate / administrative grounds may be made by the Placement Committee.

5.3.12 When a certain number of officers are due for moving out of a station to a new station or to new postings in the same station for reason of having completed their tenure, but cannot be so moved due to inadequate number of vacancies

available, the officers who have served for longer periods will be moved first as far as possible.

5.3.13 The station of the posting will be taken as the actual place where an officer is posted and not headquarters of Commissionerate / Directorate to which the officer is posted.

5.3.14 A stay of more than nine months at a station (to be computed as on 31st December of the previous year) will be treated as a complete year, and the length of the period of stay shall be counted from the date of joining in that Station/Region/Area.

5.3.15 For the purpose of the transfer policy, counting of tenure of an officer shall commence from the date of completion of probationary training at NADT, and service rendered prior to 1.4.2005 shall also be counted for the purpose of application of this policy. The length of the stay at a particular Station/Region/Area shall be counted from the date of joining there.

Provided that any period of unauthorized absence shall not be counted towards the length of period of stay at that Station/Region/Area

5.4 (i) All postings in the Board and in the Directorates of Vigilance, Systems and Administration, technical posts in the Department of Revenue, deputations/postings to Central Economic Intelligence Bureau (CEIB), Enforcement Directorate, Authority for Advance Rulings (AAR), Competent Authorities (CAs), Appellate Tribunal for Forfeited Property (ATFP), Income Tax Appellate Tribunal (ITAT) and Settlement Commission shall ordinarily not count towards calculation of stay at a particular station / area, subject to the maximum limit of six years, but may be so counted at the option of the officer. However, an officer who has been on deputation / posting to anyone of the aforesaid bodies shall not ordinarily be considered for another deputation / posting to any of the aforesaid organizations without completing the minimum prescribed cooling off.

(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.

5.5 In order to encourage officers to seek postings at 'C' category stations, the Government shall sanction:

- (a) At least one vehicle for office use at every 'C' category station irrespective of the level of the officer heading the office; and
- (b) 100 per cent housing facility for officers.

5.6 The starting point for computing stay at Class 'A', 'B' or 'C' stations shall be the date of joining at the station.

5.7 Officers who complete 3 years of tenure at National Academy of Direct Taxes, Nagpur, Regional Training Institutes and the Vigilance Directorate, and whose performance has been excellent, will get preference, as far as possible, in posting to stations of their choice. Officers who have served in the North Eastern Regions and J&K would get preference in posting to stations of their choice.

6. DEPUTATION OF OFFICERS UNDER CENTRAL STAFFING SCHEME AND UNDER NON-CENTRAL STAFFING SCHEME OUTSIDE THE DEPARTMENT OF REVENUE

6.1 An officer may be allowed to go on deputation outside the Department for not more than two terms in his entire carrier. However, each term of deputation shall not exceed 6 years and the total tenure of both the deputations shall not under any circumstances exceed 10 years.

6.2 The period of deputation outside the Department shall be excluded for counting towards stay in the 'station' and 'area' tenure of the officer, so however that the overall stay of the officer in Group "A" stations shall not exceed 22 years as contained in second proviso of Para 5.3.7. However, the same shall be counted if the officer so desires.

6.3 There shall be a cooling off period of 3 years after completion of each period of deputation. During the cooling off period, the officer will be posted to a location other than the station in which he had been working while on deputation. Provided, in cases in which the officer has not completed his permissible tenure in that station, the Board may consider posting him in any assignment in that location according to administrative need.

6.4 After return from deputation in Delhi / Mumbai stations the officer shall ordinarily be posted to a different station for a minimum period of 2 years. If he is seen to have worked predominantly in 'A' station, he shall invariably be posted to 'B' or 'C' stations. After 2 years of such posting in 'B' or 'C' stations, the officer could be considered for posting in Delhi / Mumbai or any other 'A' stations in accordance with the transfer norms and availability of vacancy.

6.5 Requests from State Governments / Central Ministries / Department / Organizations asking for particular officers by name shall not be entertained. In all such cases, where there is a request for an officer of the Department, the Board shall first consider whether it is administratively feasible to release an officer on deputation. If it is found that it is administratively convenient, the offer will be circulated to all officers and willingness for deputation invited. A panel of short-listed officers will be forwarded for the approval of the competent authority of the concerned Department or Organization to select an officer.

7. SENSITIVE / NON SENSITIVE POSTS

Posts in Investigation and Central charges are classified as sensitive.

Ordinarily, the tenure of an officer on a sensitive post shall be two to three years at one stretch.

8. POSTINGS IN THE DIRECTORATE OF THE BOARD

In the attached Directorates of Vigilance, Systems and Administration, the respective Director General may propose a panel of names for the consideration of the Placement Committee. Individual officers will be selected by the Placement Committee, which will also indicate their station of posting.

The maximum length of tenure in these Directorates will be three years, subject to the condition that no officer shall spend more than six years in these Directorates during his entire career.

9. POSTINGS ON COMPASSIONATE GROUNDS

Cases of postings on Medical/Compassionate grounds will be examined by the Placement Committee which may refer medical ground cases to Medical Board, if required.

In case of working couples, if the spouse of an officer is working outside the Department, posting in the same station as the spouse may be allowed subject to the instructions issued by the Department of Personnel & Training on this issue. In case where the spouse is also an officer of the Department, both the officers should be posted to the same station, if they are otherwise eligible, provided that, jointly, they do not occupy more than 50 per cent of the posts in that station.

10. TRANSFER ON ADMINISTRATIVE GROUNDS / PUBLIC INTEREST

10.1 Every officer shall be subject to Rule 13 of IRS Recruitment Rules. Notwithstanding anything contained in this Policy, the Government may, if necessary to do so in public interest, transfer or post any officer to any station or post. No officer has any right to any post or to be posted to a particular Station/Region/Area.

10.2 In between two Annual General Transfer exercises, on administrative exigencies, the Placement Committee may shift a Commissioner from one charge to another charge in the same station. The Placement Committee may also shift officers of the rank of Additional Commissioners and below from one region to another.

10.3 An officer against whom the CVC has recommended initiation of vigilance proceedings should not normally be posted or remain posted at the station where the cause of the vigilance proceedings originated. This restriction will remain in operation till such time as the vigilance matter is not closed. However, such an officer shall under no circumstances be posted to a sensitive charge.

11. PETITIONS AGAINST TRANSFERS

Grievance petitions from Officers against transfer orders will be considered only after the officer joins the new place of posting and applies through proper

channel. It is clarified that the petitions shall not confer any right whatsoever on the officers to continue at their previous posts in defiance of Government orders.

12 EARNED / STUDY LEAVE

An officer under orders of transfer shall be granted Earned Leave or Study Leave only after he has joined his new place of posting. Period under such leave will not count towards cooling off from stay at a station or in an Area. Officers who proceed on leave without completing the minimum tenure at a Station/Region/Area will be posted to the station from which they had gone on leave, on joining after availing leave. Officers who have completed their tenure at a particular station / area before proceeding on Study / Long Leave will report to the office of the Cadre Controlling Chief Commissioner, under intimation to the Board, for further posting as per the policy applicable in their case.

CLASS 'A' STATIONS

Sl. No.	Name of Stations
1	New Delhi(including the satellite towns of Noida, Gurgaon, Faridabad, Ghaziabad)
2	Mumbai(including Thane, Kalyan)
3	Ahmedabad(including Gandhinagar)
4	Bangalore
5	Hyderabad
6	Pune
7	Chennai
8	Kolkata

CLASS 'B' STATIONS

Sl. No.	Name of Stations
9	Agra
10	Allahabad
11	Ambala
12	Amritsar
13	Ajmer
14	Baroda
15	Bhopal
16	Bhubaneshwar
17	Chandigarh
18	Coimbatore
19	Dehradun
20	Gwalior
21	Indore
22	Jaipur
23	Jopdhpur
24	Jullunder
25	Kanpur
26	Kochi
27	Lucknow
28	Ludhiana
29	Mangalore
30	Mysore
31	Nagpur
32	Nasik
33	Panaji
34	Panchkula
35	Patiala
36	Patna
37	Pondicherry
38	Ranchi
39	Surat
40	Trivandrum
41	Udaipur
42	Vijayawada
43	Vishkhapatanam

CLASS 'C' STATIONS

All Other Stations