



I. T. G. O. A. ZINDABAD

## Income Tax Gazetted Officers' Association

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**To,  
The General Secretaries  
Of all the units of ITGOA.**

**Dear Comrades,**

**Subject : Grievances in the cadres of ITO and AO/PS- matter regarding.**

The promotion from ITO to ACIT for the regular vacancy of R.Y.- 2013-14 is yet to take place. So many reasons may be attributed to this delay which is more than 15 months now, including a series of Court cases and request letters for postponing the proposed the DPC sent directly to the UPSC. The lackadaisical attitude of the Board coupled with delayed, impulsive instruction from DoPT and insensitive approach of UPSC not only delayed the carrier prospect of 180 or so odd officers but also paved the way for entire fraternity of Income Tax Officers to wait for their due promotion in the cadre of ACIT indefinitely. The CHQ took initiative to convince everybody concerned to take note of the fact that each 31<sup>st</sup> December passes by, some of our fellow officers and friends losses their chance to be in the cadre of Addl. CIT at the end of their carrier. The CHQ's decision of pushing the DPC for regular vacancy of R.Y.-2013-14 early and initiate the job of recasting the seniority list of ITOs according to NRP decision to enable promotion for regular vacancy of R.Y.-2014-15 and CRC vacancies of R.Y.s-2013-14 & 2014-15 immediately could not yield any result. The entire cross-section of officers in the cadre of ITO is agitated for this inhuman stagnation in their cadre and frustrated for the magnitude of odds emerging out of its own members even. Our friends from Mumbai charge expressed their utmost frustration over the delay in promotion and condemned both the previous and the present CHQ for handling the CRC very inefficiently and haphazardly from its very inception since 2009 around. They feel that the CHQ, for so many years, was not even transparent in percolating down information in right spirit and high hopes were created without any effort to materialise it. I must admit that the sentiment expressed by our comrades in Mumbai, or for that matter, the same level of frustration and agony envisaged by the entire membership all over India, is nothing but a very honest and obvious reaction in the present scenario.

The scheme of promotion in 5 instalments in the cadre of ACIT against CRC vacancies is not only bound to increase the stagnation in ITO above 17-18 years but also exposes the mere discriminatory face of the Board against the Promotees, even at the cost of damaging the interest of enhanced revenue collection. Reversing the scheme of pentafurcation of ACIT posts is the major demand of ITGOA today and we will have to put all efforts to achieve it. The present CHQ had to wait for the new Central Govt. to be formed and settle down. Now the time has come to approach everybody in the hierarchy of Central Govt. with every logic and rhyme, in support of our demand of reversing the pentafurcation of ACIT posts and also to expose the divisive face of

CBDT in favour of the DRs. All our members are requested to stand together and put all out efforts to meet the Authorities in the Govt. hierarchy, both political and bureaucratic, to explain the miserable situation of our beloved Department and the character of those few at the top who brought about this unfortunate misery. A note, depicting the fact how the middle level officers and staff members are being deprived through CRC is prepared and attached with this communication for everybody's consumption and suggestion, if any, which is to be pursued through different levels at Govt. of India and the Press for mitigating our grievance. We need to reach out everybody, including the political leaders and also the common mass, through the Media, both electronic and print, to expose how the country is being betrayed in the name of CRC of Income Tax Department. This very issue has got the priority in the Charter of Demand submitted before the Board by the JCA, but all of us know that mere including the demand in JCA's agenda will not bring about any result to the members. CHQ is trying to ensure the strength of the organisation in favour of an imminent agitation.

The AO/PS members are deprived of their share in the CRC. The posts conceived and suggested in the draft proposal of CRC in 2009 have been shrugged off by the intermediary authority, obviously in collusion with the scheme of things conceived separately by CDBT. The CHQ must put its effort to clinch the so proposed posts in AO/PS cadres and represent the discrimination before every possible hierarchy of the Central Govt.

The CHQ has already taken the initiative to move around and reach leaders and common members of all the Units of ITGOA and JCA to explain the status of the pending issues and also to obtain the opinion and useful suggestion from all of them, especially in regard to the implementation of NRP. The CHQ, and also the JCA, has demanded for uniform guidelines to be circulated by the Board for implementation of NRP and also, a deadline is to be set to implement it till the cadre of ITO state-wise and then recast the All India Seniority of ITOs and proceed for promotion in the cadre of ACIT for all the vacancies, both regular and CRC, of R.Y.- 2013-14 & 2014 -15.

The Quarterly Review will be held on 14-07-2014. The meeting will be presided over by the Chairman, CDBT. Representatives of ITGOA and ITEF will deliberate and pursue on the issues of the Charter of Demand of JCA already submitted on 09-06-2014. The JCA will also try to clinch the issue of circulating uniform guideline and time-frame for implementation of NRP Judgement.

On the eve of all these, I, on behalf of the CHQ, request all our beloved members to rise on the occasion and resolve to put all possible efforts to set right things in our favour. The overwhelming frustration of ITO and AO/PS members must be expressed in the right forum immediately with the help of all our members. An extended Secretariat Meeting of ITGOA has been called at New Delhi on 15-07-2014 and I request the Presidents/General Secretaries of all the Units to participate in it and help CHQ to take decision for pursuing/agitating for our just demands. The CHQ urge upon all its members to walk an extra mile to help achieve these very legitimate and rightful demands.

With warm regards,

Yours comradely,



(Bhaskar Bhattacharya)  
Secretary General



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### **Note on Cadre Restructuring of I.T. Department**

The Cadre Restructuring, 2013 of the Income Tax Department has been approved by the Union Cabinet on 23-05-2013 and the Notification was published on 30-05-2013 in this regard. The Cadre Restructuring aimed to meet the challenges of increasing workload and mopping up of the hindrances of additional revenue collection. A total of 20751 posts in different cadres were created afresh the details of which are as under:

1. Group-A posts	1349
2. Group-B posts	2292
3. Group-C posts	<u>17110</u>
	20751

Cadre-wise bifurcation Group-A posts are as under:-

1. CCIT to JCIT	527
2. DCIT/ACIT	202
3. Reserve	<u>620</u>
	1349

The new model of staff deployment emphasizes on areas like TDS, International Taxation, Exemption, Criminal Investigation, etc. to achieve the target and the extra man-power, as required, has also been approved by the Union Cabinet. The required number of Supervisory Officers, in the cadre of Chief Commissioner, Commissioner and Additional/Joint Commissioner of Income Tax are also created, either by elevating the existing cadre or creating new posts, for the purpose.

The Budgetary target fixed and achieved by the Income Tax Department in last 3(three) Financial years are as follows:

<u>Financial Years</u>	<u>Target (Rs. in Crores)</u>	<u>Collection(Rs. in Crores)</u>
2011-12	500651	488465.6
2012-13	570257	551192
2013-14	627318	628367.9

This Restructuring of Income Tax Department will increase the number of Assessment units with a view to collect **additional revenue of more than Rs 25,000 crore per annum** over and above the normal yearly target of Direct Tax Collection.

The Chief Commissioner and Commissioner posts of the Department, which are supervisory and senior management cadres, are restructured as below:

PRE-RESTRCUTURING SET UP				POST-RESTRCUTURING SET UP		
Sl. No.	Post	Scale	No.	Post	Scale	No.
1	Chief Commissioner of Income Tax	Rs. 67000-79000	116	Principal Chief Commissioner of Income Tax	Rs. 80000 (fixed)	26
				Chief Commissioner of Income Tax	Rs. 75500-80000	91
	TOTAL		116			117 (+1)
2	Commissioner of Income Tax	Rs. 37400-67000 + GP of Rs. 10000	731	Principal Commissioner of Income Tax	Rs. 67000-79000	300
				Commissioner of Income Tax	Rs. 37400-67000 + GP of Rs. 10000	635
	TOTAL		731			935 (+206)

**The CCIT cadre has been given 2(two) up-gradations and the CIT cadre has been given 1(one) up-gradation in Scale of Pay/Grade Pay through Cadre-restructuring, while the work-profile for both the cadres remain same as before.**

On the contrary, while all other newly created posts are proposed to be filled up at one go so that the Department can jump into action to achieve the enhanced target of revenue collection immediately, **the posts in the cadre of Assistant Commissioner of Income Tax, who are responsible to work in field and handle all the big assessee of the country and collect more than 80% of Regular Tax Collection, are proposed to be filled up in five years.** This will invariably leave most of the newly created posts at the cutting edge level officers of Assistant Commissioner of Income Tax vacant for first 4(four) years of Cadre Restructuring and so, the enhanced target will be hard to materialize. For an example, the Cadre Restructuring of Income Tax Department, 2001 yielded a 650% increase of Direct Tax Collection in 10 years due to the reason that all the promotions were given at one go keeping no vacant post in the cadre of Assistant Commissioner of Income Tax enabling the Department to activate the field-formation for better Tax Collection. This time also, **the vacancy in the cadre of Assistant Commissioner of Income Tax are to be filled up at one go** as it is proposed for all other cadres.

**The Central Board of Direct Taxes**, the controlling body of Income Tax Department, is putting it as 50% of the posts in Assistant Commissioner of Income Tax are to be filled up by UPSC in the form of Direct Recruitment and the rest 50% will go for the promotion from the eligible Departmental officers, the only hindrance in filling up all the posts at one go is that though there are sufficient number of eligible officers in the Department to be promoted as Assistant Commissioner, the UPSC will not select, for sure, more than 100-130 officers by way of Direct Recruitment every year. There was an identical problem during the last such restructuring took place in the Department in the year 2001 and the Department sorted it out by **converting, as an one time measure, all the Direct Recruitment posts in the cadre of Assistant Commissioner of Income Tax to Promotional posts** and this decision of the Department proved to be very fruitful in earning more revenue over the years

and **the same may be imitated this time too**. This is to be mentioned here that **the ratio of Direct Recruit and Promotee Gr.A officers in Income Tax Department is 69.18: 30.82** at this moment and even if the conversion of unfilled Direct Recruit quota to the Promotion quota in the ACIT cadre is allowed, the ratio will still be highly in favour of the Direct Recruits.

**The stagnation in the cadre of Income Tax Officer i.e. the feeder cadre of Assistant Commissioner of Income Tax is more than 14 years now** and if the Cadre-restructuring is implemented in this manner, the stagnation in this cadre is certain to shoot up to 17 or 18 years immediately. **A Department like Income Tax cannot flourish with such de-motivated man-power who is responsible for collection tax in field but craving for a promotion for more than 14 years.**

The Cadre-restructuring, 2013 of Income Tax Department was initiated in 2009 with a view to create a motivated work-force in the Department for augmentation of Direct Tax collection of the Country. But, if the posts are kept vacant in the cadre of Assistant Commissioner of Income Tax only for the reason of inability of UPSC to provide required number of Direct Recruitments immediately and the Board's indifferent attitude in filling up posts though there are provisions in IRS recruitment Rule for conversion of DR quota to the PR quota and the vice versa and **if the cadre of Income Tax officers are left with such a huge stagnation, the very reason of Cadre-restructuring is going to be defeated.**

**The Income Tax Gazetted Officers' Association demands filling up of all the vacancies, newly created through Cadre-restructuring and the consequential vacancy arising out of promotions in higher cadres, in the cadre of Assistant Commissioner of Income Tax immediately** for betterment of the Department and proper augmentation of tax collection. In this context, we want to mention that:

- A. If the unfilled DR vacancy is converted into PR vacancy as per the provision available in IRS Recruitment Rule, the required ratio of DR and PR will still be highly in favour of the DRs.
- B. Filling up all the posts in the cadre of ACIT, the cutting edge of the Department, will not only immensely help to augment the revenue collection, but also help provide better Tax-Payers service.
- C. Reduce the immense stagnation in the cadre of Income Tax Officer thereby creating a motivated workforce.

In Cadre Restructuring, 2001, the cadres of Administrative Officer (AO) and Private Secretary (PS) were introduced in Income Tax Department to cater the need of administrative and secretarial assistance of the senior officers of the Department in following manner: A.O. Grade-II and Sr. P.S. to assist the officers in the grade of the CCIT ; A.O. Grade-III and P.S. to assist the officers in the grade of the CIT. In the report of the Cadre Review Committee of the Department, the basis of Cadre Restructuring, 2013 finalized in 2009, large scale elevation at the top most levels of IRS cadre was proposed. Existing CCIT Post (at HAG scale) was proposed to be upgraded to Pr. CCIT (newly introduced at Apex Scale) and CCIT (at HAG+ scale). Similarly existing CIT Post (at SAG scale) was proposed to be divided between the posts of Pr. CIT (newly introduced at HAG scale) and CIT (at existing SAG scale). To cater the newly introduced posts, new posts in the cadres of A.O. & P.S. were

also proposed in the said report. It was proposed that Principal A.O. & Sr. PPS would assist Pr. CCIT, whereas Senior A.O./A.O. Grade-I & PPS would assist CCIT. It was also stated that existing Sr. PS/AO Gr-II and PS/AO Gr-III would continue to assist Pr. CIT and CIT respectively. The proposal in the cadres of AO & PS was completely in agreement with the hierarchy maintained in other Central Government Departments having senior posts in the grades of Apex & HAG+ scales. Finally, the proposal for creating new posts at the top most level in IRS cadre (Apex & HAG+ scale) was approved by the Union Cabinet. However, proposal for creation of commensurate posts in the cadres of AO & PS (Sr. PPS/PPS/Pr. AO/AO Gr.-I) has been completely ignored, terminating the genuine career aspirations of both the cadres.



(Bhaskar Bhattacharya)  
Secretary General