



**JOINT COUNCIL OF ACTION**  
**INCOME TAX EMPLOYEES FEDERATION &**  
**INCOME TAX GAZETTED OFFICERS' ASSOCIATION**  
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No. N-1/2017-18

Dated: 26-07-2017

To  
The Chairman,  
Central Board of Direct Taxes,  
North Block,  
New Delhi- 110 001

Sir,

Sub: Holding of Examination at the end of training of newly promoted ITOs- the call of Central JCA regarding.

Ref: F.No ADG/Exam/QU/16-17 dated 13.06.2016 & F.No. ADG/Exam/QU/16-17/1428 dated 26.07.2016 issued by the JDIT(Exam), New Delhi, F.No ADG/DTRTI/Chd./2016-17/1146 dated 20.12.2016 issued by Addl. DGIT, DTRTI, Chandigarh, F.No. ADG/Exam/QU/16-17/4049 dated 01.02.2017, F.No. ADG/Exam/ITODE/16-17/4517 dated 28.02.2017 and also our letter dated 23-06-2016, 18-08-2016 & 19-09-2016, 28-12-2016 and 14-06-2017.

Kindly refer to the above.

The CBDT, through the Instruction F.No ADG/Exam/QU/16-17 dated 13.06.2016 issued by the JDIT, (Exam), New Delhi, conveyed to the Pr. DGIT,(Training), Nagpur to direct the Regional Training Institutes to organise examinations at the end of the training of newly promoted ITOs and it was further directed that failure to clear the said examination would lead to stopping of Increments of the officers concerned till the same was cleared.

The Central JCA had registered its protest and demanded for the withdrawal of such Instruction through its letter submitted as referred above. The issue was discussed immediately with the then Chairperson, CBDT and again with the Member (P & V), CBDT on 23-08-2016 in the PGRC meeting. The Hon'ble Member (P & V), CBDT, in the aforesaid meeting, accepted the objection of the JCA to the linking of the grant of annual increment with the examination and desired to introduce measures to enhance the quality of efficiency amongst the officers.

Finally, the CBDT issued the Instruction on 28-02-2017, vide F.No. ADG/Exam/ITODE/16-17/4517, delinking the increment from passing of the said examination. But unfortunately, the same instruction declared that the officers would not be given executive posting involving assessment work unless the said examination was cleared. This instruction was once again objected upon by the Central JCA on the ground that an Inspector of Income Tax gets promotion to the post of ITO after qualifying at least two sets of Departmental examinations. To qualify these two sets of Departmental examination one has to pass nos. of papers

including Income Tax Laws, Other taxes, Accountancy etc. Considering the standard of questions set for these examinations, one needs to acquire sufficient knowledge. A ITO has to clear Departmental Exam of Inspectors & ITO (DEI & DEO respectively) and possess a minimum of around 3/5 years experience in the grade of Inspector which is itself an Income Tax Authority u/s. 116 of the Income Tax Act, 1961 and some of them have experience in the lower grades also, which together would even count for 10/15 years.

In fact, the then Pr. DGIT (Admn.) had once pointed out this and observed that 'Induction Training of newly promoted ITOs' cannot be compared with comprehensive training to DR-IRS Officer, who have neither work experience nor have cleared any departmental examination. In section 288 (2) of the Act read with rules 50 & 51 of I.T. Rules, 1963, passing of DEO is equated with a Law degree or passing of Final Exam conducted by ICSI, ICAI & IC&WAI or Final exam conducted for the DR IRS probationers. We also suggested through our letter dt. 19-09-2016 that in view of the vastness and complexities of the Income Tax Act and Allied Acts, officers of all levels should go through regular and frequent mandatory training schedules which will definitely increase the efficiency to the desired level. JCA stated that if the Department intends for fine tuning the knowledge of the officers for practical application, it can be done through well conceived training module, mandatory for every cadre and at every stage of our hierarchy performing statutory functions. The training module should be drafted in such a manner so that all the officers and staff members can undergo training periodically throughout the year without hampering the works in the field offices. You will also appreciate that it is the adequate and proper training that can help an officer for attaining sustained efficiency level, rather passing one or two examinations. This is also required to keep the officers well versed in frequent changes brought in the Act & the Rules along with latest case laws.

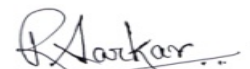
The issue was also discussed with your honour in the meeting dated 27-05-2017 and you had assured us to look into the matter. The decision of not giving executive posting involving assessment work before passing the end of the training examination, that too for a single cadre in the entire hierarchy, has already caused widespread resentment amongst the officers/officials of the Department. In the mean-time, the different benches of the Hon'ble CAT at Chandigarh, Allahabad and Mumbai have stayed on conducting the said examination and officers from few more regions are already in the process to approach the Hon'ble CAT against linking the examination with executive postings. We have approached the CBDT time and again and requested to avoid these legal battles by withdrawing the Instruction dated 28-02-2017. As no positive feedback has been received from your good office and as our members in the regions, where they didn't approach the judiciary, are going to face a discriminatory treatment in regard to their postings, the Central JCA has given a call to its members all over the Country, who are/ will be participating in the Orientation Course for the newly promoted ITOs, **not to appear in the said examinations at the end of the Course till the Instruction dated 28-02-2017 is withdrawn.** We would therefore like to request your honour once again to kindly **withdraw the Instruction dated 28-02-2017 immediately.**

Thanking you,

Yours sincerely,



**(Bhaskar Bhattacharya)**



**(Rupak Sarkar)**

**Joint Convenors**

Encl: As above

**Copy for information and necessary action to:**

- 1) Member(P & V), CBDT**