



JOINT COUNCIL OF ACTION
INCOME TAX EMPLOYEES FEDERATION &
INCOME TAX GAZETTED OFFICERS' ASSOCIATION

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No. N-1/2018-19

Dated: 3rd May, 2018

To
Shri Arun Jaitley,
Hon'ble Minister of Finance,
Govt. of India,
North Block, New Delhi.

Respected Sir,

Sub: The long pending Issues - matter regarding.

Kindly refer to the above.

At the outset, we express our sincere thanks for affording us an opportunity to express before your honour in relation to some of the long-pending issues of the employees and officers of the Income Tax Department. We two organisations together represent more than 95 percent of the personnel in the Income Tax Department and function and represent together under the platform of Joint Council of Action and shouldering all the core responsibilities of completion of assessments, conducting searches and surveys, Revenue Collection, widening of tax base and various other functions. With humility and a desire to seek a way out of the bleak circumstances prevailing in the Income Tax Department, we seek to draw your kind attention to the grievances of the entire cross-section of Gr. C, Gr. B and promotee Gr. A officers of the Department, as stated below in brief:

1. ITO to ACIT promotion for the R.Y. 2017-18 and 2018-19 :

The promotion to the grade of ACIT for the Vacancy Year 2017-18 fell due on 01.04.2017. Even the promotion for the next vacancy year (2018-19) has already fallen due on 01-04-2018. Unfortunately no significant progress has been observed, as the matter is still stuck in the CBDT for the reasons is not known to us. From R.Y. 2014-15 onwards promotion to the grade of ACIT is presently taking place only on Ad-hoc basis. Only your kind intervention can ensure the promotion process for the Vacancy Year 2017-18, which is already running late by more than one year and 2018-19, also fallen due, completed at the earliest.

2. Stagnation in the Cadre of ITO and Cadre Restructuring of the Department

An Income Tax Officer is getting the chance for promotion to the grade of ACIT only after rendering service of 14-16 years as against the required 3 years' service as

per the recruitment rules. The major reason is the faulty cadre restructuring of the Department in 2013, wherein a total of 20751 posts were created but only 202 posts were created in the cadre of DCIT/ACIT against the proposal of 600 posts. It is very pertinent to mention here that the next cadre review of various posts in the Income Tax Department has fallen due in the current month itself, as per the DoPT guidelines. Even if a full fledged restructuring is not required, selective review of the cadre structure of entry Grade Group A and all Group B posts may be conducted to resolve the issue of stagnation.

3. Pending court case related to higher pay in the grade of Inspectors and ITO:

After implementation of 5th CPC, the pay scales of the posts analogous to the Income Tax Inspectors (ITI) and Income Tax Officers (ITO) and analogous posts in the Department of Customs and Central Excise were upgraded w.e.f. 21.04.2004 only instead 01.01.1996. The Hon'ble CAT, Mumbai in its judgement dated 17.01.2012 held that to make payment arrears of pay within 8(eight) months of the passing the order w.e.f. 01.01.1996. However, the Department of Expenditure had directed to challenge the order in High Court on 5.3.2012, which was even before the Law Ministry examined the issue on merit and gave their opinion on 22.3.2012, wherein it was stated that there was no reason or ground to challenge the order of the Tribunal. The Revenue Department filed Civil Writ Petition No. 9649/2012 before Hon'ble Bombay High Court seeking to quash the CAT's order. The Hon'ble Bombay High has neither admitted the petition nor granted any stay on the decision of the Hon'ble CAT, Mumbai. Under the above circumstances, your kind intervention is solicited to implement the above CAT order following the present Government's minimum litigation policy and render justice to the employees of the Department.

4. Finalization of Recruitment Rules:

CBDT cleared the objections raised by the DoPT on the draft RRs of different grades. But, the DoPT has not agreed with the views of the Department. For this, persuasion at highest level may be required to explain the functional needs of the Department. The RR of Inspector/Executive Assistant (two most important grades at staff level) are required to be notified immediately for filling up of huge number of vacant posts. Therefore it is prayed to your good self to kindly direct CBDT to take effective steps for the earliest finalization and notification of RRs in all pending cases.

5. Filling up of all vacant posts:

In the last cadre restructuring exercise of Income Tax Department, 20,751 posts were created, which got the Union Cabinet's approval in May, 2013. This is very

unfortunate that even after five years of the notification of the Cadre-restructuring, 30205 posts are lying vacant out of 62954 sanctioned posts of Group C cadres. The following steps may be taken to fill up these huge vacancies:

- I. For filling up of vacant posts in DR quota a request may be made to the Staff Selection Commission for Special Recruitment Drive as early as possible.
- II. Restoration of Zonal/Regional Recruitment in the cadre of Group-C to tide over the huge vacancies: Presently the appointment in the Govt. of India is based on an all India Recruitment test. Often such joining is followed by constant request for transfer to the regions of domicile/choice. The old pattern was well thought out procedure, allowing the opportunity to any candidate to compete in the examination form anywhere in the country. The CBDT in principle acknowledged the problem of huge vacancies that exist in various charges and also in favour of Zonal/Regional Recruitment. Since it involves policy matters for recruitment process of GOI and the Hon'ble Supreme Court verdict, which instituted the all India Recruitment, itself provides sufficient leeway to the Government for reintroduction of Regional Recruitment, if the Government so desires. At least for Income Tax Department, as a special recruitment drive to ease out the acute shortage of staff.

6. Post of Principal A.O/ Senior PPS/PPS

The Committee constituted by the Board for suggesting Cadre Review proposal in 2008 also submitted the proposal for creation of the new grades of Principal Administrative Officer, Senior Principal Private Secretary and Principal Private Secretary in AO/ PS Cadres. These commensurate posts were proposed keeping in view of the introduction of Apex Scale and HAG+ grade in IRS cadre. But in the Cadre Restructuring Notification dated 31.05.2013, these posts were left out, while Apex Scale and HAG+ grade in IRS cadre were duly created as per the final proposal. Thereafter very little initiative has been taken by the CBDT till date, though we submitted detailed note for revival of the proposal of commensurate posts in AO/PS cadres. Now, we would like to urge to use your good office to issue your kind direction to the Board for taking immediate steps for creation of these posts in AO/PS cadres.

7. Staff Car Drivers to be merged with the main stream cadres, with relaxation:

The Government of India's policy decision of not purchasing vehicles not only results in closure of any future recruitment in the cadre of Staff Car Driver, but also a majority of the cadre are continuing without any duty. In view of this fact it is necessary that the existing staff car drivers are provided with an option of merging with the main stream cadres on one time relaxation measure. Though the CBDT approved the proposal

for merger, but the Department of Expenditure has raised objection. Now, we would like to urge upon your honour to issue your kind direction in this respect.

8. Regularisation of Ad-hoc ACsIT of 2014-15, 2015-16 and 2016-17 Batches

The regular promotions in the cadre of ACIT could not take place even after the sanction for 3(three) consecutive DPCs for the vacancy years 2014-15, 2015-16 & 2016-17 was accorded by your honour in November, 2015 with the direction of holding all 3(three) DPCs by 31-03-2016. Since then, 3(three) promotion orders in the cadre of ACIT were issued for the vacancy years 2014-15, 2015-16 & 2016-17 promoting ITOs to the grade of ACIT on ad hoc basis only.

Though the UPSC agreed to hold the regular DPC for Ad-hoc ACsIT of 2014-15 batch, the process was suddenly aborted, once the latest DoPT OM dated 30-09-2016 on Reservation was issued. The UPSC categorically refused to hold any DPC to any grade having reservation element, unless the said OM is further clarified by DoPT to its satisfaction. As a result, the Promotee Officers (ACsIT) of 2014-15, 2015-16 & 2016-17 batches, most of whom were waiting for their second promotion only in their service career of 22-25 years, are now staring at a very bleak future. Their seniority is going to be suffered irreparably if not regularized in time. Without regularisation of their Ad-hoc promotion, there will be problems in the next promotion to the cadre of DCIT which is due on 01.01.2019 in which their counterpart Direct Recruit ACsIT will also be promoted. We feel that your kind intervention can only ensure regularization of already promoted (on ad-hoc basis) ACsIT immediately.

9. ITBA and Infrastructure related issues:

In order to provide the best tax payer services available around the Globe and maintain non-adversarial non-intrusive tax regime, CBDT rolled out a new online platform called Income Tax Business Application or ITBA in September, 2015. As the new platform is significantly higher and robust version compared to ITD (the earlier platform), the infrastructure requirement in terms of Bandwidth, Hardware and Software, Accessibility, Training, Support etc. had to be upgraded or replaced accordingly. We have suggested accordingly to the Board. However, the Board is yet to Act on our suggestions. As a result, the entire Department is still struggling with ITBA. The main victim due to this attitude is e-assessment in ITBA Platform. Due to these shortcomings the assesseees are showing complete reluctance to opt for e-assessment. Unless the Board is directed to act immediately to plug all the infrastructural loopholes; ITBA platform, conceived as a game changer for the Department, will remain as a non-starter.

10. Temporary Status or Regularization of Casual Workers against the MTS posts sanctioned in the Cadre Restructuring as per different Court Judgement:

Relaxation of guidelines has been requested for regularization of Casual Workers against the MTS posts sanctioned in the Cadre Restructuring 2013 or giving temporary status to the Casual Workers, as given in the Rajya Sabha, who have completed 10 years of service in the Department.

11. **Disparity in Pay matters and non-convening of the Departmental Council meetings:**

As the 7th CPC has made several recommendations which are against the interest of the employees and officers working in Revenue Department and in absence of the council meeting for the past more than a decade, we have no proper forum to place our points of view and seek redressal. We request your goodself to kindly direct the concerned to take necessary steps to convene the meeting of the Departmental Council as an early date.

12. **Relaxation for appointment on Compassionate grounds from the applicants waiting for a long time:**

One of the important issues is the large number of pending applications for appointment of the dependents of our employees, who died in harness. This pendency is created due to the ceiling of 5% of Direct Recruitments on all compassionate appointments, as introduced by the Department of Personnel and Training. We have pleaded that at least a onetime relaxation of the ceiling of 5% to be allowed to consider the cases which are fit for compassionate appointments. Though the authority has taken some initiatives, near about 1500 such applications are still pending at various Pr.CCsIT charges.

We would like to take this opportunity to request your good self for kind favourable consideration for issuing necessary direction to the concerned authorities for addressing all the grievances of its employees and officers so that the officers/officials of the Department can deliver their best to the Nation. We would further like to request your good self to kindly allow us an audience to explain and clarify the above issues.

With regards,

Yours sincerely



(Amitava Dey)



(Rupak Sarkar)

Joint Convenors

EXPANATORY NOTES

1. ITO to ACIT promotion for the R.Y. 2017-18 and 2018-19 :

It is the most neglected of all promotions taken place in our Department across all cadres despite being the most crucial for career progression in the service life of majority of our members. Presently an Income Tax Officer, becoming eligible for promotion to the grade of ACIT (entry grade Group A post) after 3 years regular service in that grade, has to wait for at least 14 years for the turn to come.

Due to this prevailing situation, we were compelled to seek the intervention of the Revenue Secretary in November, 2015, who in turn directed the Board to complete the pending promotions for the vacancy years 2014-15, 2015-16 and 2016-17 by 31.03.2016. However the promotion for the Vacancy year 2016-17 could only be concluded in November, 2017,

The promotion to the grade of ACIT for the Vacancy Year 2017-18 has fallen due on 01.04.2017 and that of 2018-19 on 01.04.2018. Since the day one after the Ad-hoc promotion order for the Vacancy Year 2016-17 issued on 13.11.2017, we have been pursuing for ACIT promotion of the next two vacancy years. Unfortunately no significant progress has been observed, as the matter is still stuck for the reasons not known to us. From the R.Y. 2014-15 onwards promotion to the grade of ACIT is presently taking place only on Ad-hoc basis. Therefore, there is absolutely no reason for the CBDT to delay the promotion any more. However CBDT is found to be in no mood to expedite the process of ad-hoc promotion. All this is creating huge frustration in the cadre. Only your kind intervention can ensure the promotion process for the Vacancy Year 2017-18 and 2018-19, which is already running late by considerable period, be completed at the earliest.

2. Stagnation in the Cadre of ITO and Cadre Restructuring of the Department

As already discussed, an Income Tax Officer is getting the chance for promotion to the grade of ACIT only after rendering service of 14-16 years as ITO against the required 3 years as per the recruitment rules, which shows the acute stagnation in the former grade. Apart from the delay in completing the promotion process as already discussed, the faulty cadre structure in Income Tax Department is the main cause of the ailment. In cadre restructuring of the Department in 2013, a total 20751 posts were created covering all the grades including 1349 posts in Group A cadres. The combined cadre of ACIT and DCIT assess all big Tax payers and handle all big Revenue Yielding cases, thus contributing the lion's share in direct tax collection. So it looks fallacious when only 202 new posts were created in combined cadre of ACIT and DCIT, actually considered as the cutting edge of revenue collection, in Cadre Restructuring against the proposed 600 posts vis-a-vis creation of 1147 posts in various supervisory cadres, having limited roles in Revenue collection.

The CBDT so far has done a little to revive the proposal of creation of 398 posts in ACIT/DCIT cadre, which was abruptly curtailed during the approval stage of cadre restructuring, though CBDT successfully safeguarded the proposal for creation of posts at the apex and HAG+ levels during the same time. In the meantime, the Department of Expenditure has eased the norm of creation of new posts at Group A entry grade levels (ACIT/DCIT in our case), though the CBDT has not shown any interest to take the benefit of the relaxation.

We solicit your kind intervention to direct the CBDT to prepare a fresh proposal by reviving those 398 posts in ACIT/DCIT cadre and send it to the competent authority for approval after completing all the formalities. Those additional posts, if created, will definitely inject the desired motivation into the officers concerned and bring in the proper cadre structure in the Department to function to its truest potential.

It is very pertinent to mention here that the next cadre review of Indian Revenue Service is fallen due in the current year itself, as per the DoPT guidelines. Last time CBDT started it late (in 2008 only) and the matter was finally concluded in 2013, eight years after the due date. We have already requested to the Board to initiate Cadre Review or Restructuring process. Even if a full fledged restructuring is not required, selective review of the cadre structure of entry Grade Group A and all Group B posts may be conducted to resolve the issue of stagnation. CBDT may kindly be directed to utilize this opportunity called cadre review suitably, so that the crisis due to acute stagnation can be addressed. The quota for promotion in the cadre of ACIT is only 50% and the same is low considering huge stagnation in the feeder cadre of ITO. This quota of promotion needs to be enhanced to address the issue of stagnation.

It is also mentioned here that many posts in Group-C cadres could not be filled up for last five years due to non-finalisation of recruitment rules for those cadres. Therefore, through selective cadre review, as suggested above, additional posts in the cadre of ACIT/DCIT/ITO may be created to tide over the stagnation and simultaneously some posts of those unfilled posts in Group-C cadres, as mentioned above, may be abolished as a matching savings. This will also not create any additional financial burden to the Govt. of India.

3. Pending court case related to higher pay in the grade of Inspectors and ITO:

After implementation of 5th CPC, the pay scales of the posts analogous to the Income Tax Inspectors (ITI) and Income Tax Officers (ITO) in Organized Accounts Service Cadre, Railway Accounts Service Cadre , GSI, CBI, IB etc. had been unilaterally upgraded, either allowing notional benefit or actual benefit w.e.f. 01.01.1996. However ITIs, ITOs of Income-tax Department and analogous posts in the Department of Customs and Central Excise were initially given lower pay scale and subsequently upgraded w.e.f. 21.04.2004, that too without allowing any notional benefit.

The matter was pursued at all levels but to no avail. Finally ITGOA was compelled to file a case praying for notional benefit before the Hon'ble CAT, Mumbai Bench in 2008 (OA No. 86 of 2008), which decided in favour of ITGOA. The Hon'ble CAT in its order emphatically established the violation of Equality Clause of the Constitution by denying the notional benefit

to the employees of the Department of Revenue, which had otherwise been allowed to others. Though the Department as well as the Ministry of Law & Justice were in favour of accepting the order, a Writ Petition had to be filed in 2012 before the Hon'ble High Court at Bombay (Civil Writ Petition 9649 of 2012) only on the insistence of the Department of Expenditure. It may be mentioned here that though the DOLA vide its advice dated 22.03.2012 stated that there was no reason or ground to challenge the order of the Tribunal but the DoE had directed the Department to challenge the order before the Hon'ble High Court Bombay on 05.03.2012, which was even before the Law Ministry examined the issue on merit and gave their opinion. Thereafter, no effective hearing of the case has taken place till date for one reason or other and also the case is yet to be admitted by the Hon'ble High Court at Bombay.

The development, as discussed above, is clearly against the minimum litigation policy of the present Government. Even the Hon'ble Prime Minister aired his concern for the tendency of not accepting the CAT's order and dragging the employees to higher legal forum during his speech at the occasion of Golden Jubilee Celebration of Delhi High Court in 2016. But things haven't changed thereafter. The Hon'ble High Court Bombay has neither admitted the petition nor granted any stay on the decision of the CAT, Mumbai. We therefore, pray to your good-self to kindly direct the concerned authority to withdraw the pending Writ Petition and allow the notional fixation of pay for the cadre of ITI and ITO from 01.01.1996 in the backdrop of the minimum litigation policy of the present Government and for rendering justice to the employees of the Department.

4. Finalization of Recruitment Rules:

As already discussed, 20751 posts were created in Cadre Restructuring in 2013 in various cadres. Some new grades were created by merging the earlier grades. In other cases the extant Recruitment Rules (RR) were either too old to be functional or required some major changes. In a nutshell, notification of new Recruitment Rules in all grades/ cadres became essential.

Though the work was duly initiated by forming several committees in 2013, only IRS Recruitment Rules (for IRS officers) and Recruitment Rules for some initial grades and the Group C entry grade have so far been notified. Recruitment Rules for all other grades in Group C, Group B and Group A are pending before the different authorities for different reasons. Irrespective of the grades and reasons, one common factor for all pending RRs is that CBDT is not doing enough to get the things cleared and notified.

But as direct fallout, huge numbers of Group C posts in Direct Recruit quota remain vacant due to lack of RRs. Similarly, relaxation in minimum residency period for promotion to any particular grade can't be sought from the DoPT in absence of the RRs, thus keeping huge vacancies unfilled in various grades of all 3 Groups. Such alarming vacancies in several grades are seriously affecting the functioning and the efficiency of the Department, which needs to be addressed immediately.

As intimated, the CBDT met up the objections raised by the DoPT in respect of pending RRs. But the DoPT has not agreed with the views of the Department. To end the stalemate, persuasion at the highest level may be required to explain the functional needs of the Department. The RR of Inspector/Executive Assistant (two most important grades at staff level) are required to be notified immediately for filling up of huge number of vacant posts. Therefore it is prayed to your good self to kindly direct CBDT to take effective steps for the earliest finalization and notification of RRs in all pending cases.

5. Filling up of all vacant posts:

In Cadre Restructuring, 2013, 20,751 new posts were created in Income Tax Department, mostly in Group C cadres but due to non finalisation of Recruitment Rule in case of newly created grades like Executive Assistant etc., direct recruitment process can't be initiated. Even the Group A posts, namely in the grade of Senior Administrative Officer, have entirely remained vacant since creation (apart from a single ad-hoc promotion recently) in absence of Recruitment Rules. But in some other Group C grades having Direct Recruitment Element, All India centralized recruitment policy replacing the earlier regional recruitment has had a severe impact on filling up of DR posts, starting from uneven filling up of posts across the regions to high attrition rate after joining to opting for Inter Charge Transfer etc. As a result of all these factors, almost 50% of Group C posts (29790 to be specific) are lying vacant in this Department.

The vacancy position is also not uniform across the regions; some having low to moderate vacancy, whereas some other regions having vacancy position at alarming level. Extraordinary situation demands extraordinary efforts or out of the box solution. Unfortunately the Board has so far responded to such a grave situation by allocating fund for outsourcing or engagement of the outsiders through the contractors to compensate the scarcity of manpower. The irony is that the Department has been spending astronomical figures each year for the security of its network and functioning, whereas the financial security of the country and the personal security of the regular employees (being compelled to share passwords for Departmental network with those outsiders) are being compromised by allowing access of the outsiders engaged by the contractors to the Departmental intranet.

We have all along requested the Board to initiate dialogue with SSC or other recruiting agencies (if SSC refuses) for special recruitment drives, decentralize the recruitment process of lower rank grades like MTS, NS etc. at the level of PCCsIT (CCA) (as permission has been given to the Department of Posts recently), to finalize RRs immediately and to apply rule for filling up the post in the lower cadre. However nothing has been moved since, except periodic verbal assurances given to the JCA in various meetings. Your kind intervention is solicited to end the crisis.

6. Restoration of Zonal/Regional Recruitment in the cadre of Group-C to tide over the huge vacancies:

Presently the appointment in the Govt. of India is based on an all India Recruitment Examination. It was introduced under the direction of the Hon'ble Supreme Court, but the consequences of such move and its adverse impact on the functioning of the Government Departments were not appreciated at that time. The Hon'ble Supreme Court at the end of the same order gives the Government the discretion for zonal recruitment, which the Government may kindly consider. The candidates so recruited are initially reluctant to join in a Region other than their place of domicile or first choice or they join under compulsion of retaining employment. Often such joining is followed by continuous request for transfer to their regions of domicile/choice. Till he/she is transferred to the desired destination, he/she continues in the Govt. Service as a demotivated worker.

The old pattern of recruitment was well thought out procedure without shutting out an opportunity to any candidate to compete in the examination from anywhere in the country. Further, in the case of TA/MTS, this problem of staff shortage is so acute that the Cadre Controlling Authorities are resorting to engage people on contract or other methods to tide over the shortage. The CBDT in principle acknowledged the problem of huge vacancies that exist in various charges. In principle, they are also in favour of Zonal/Regional Recruitment. Since it involves policy matters for recruitment process of Government of India, it is required to be dealt with separately, for which necessary initiative has to be undertaken.

The representatives of JCA have already intimated the authority that due to all India Recruitment in the cadre of Gr-C and consequential Inter Charge Transfer, there remain huge vacancies in various cadres and to tide over the situation, it is necessary to resort back to the Zonal /Regional recruitment. It has also been informed that the Supreme Court verdict, which instituted the all India Recruitment, itself provides sufficient leeway to the Government for reintroduction of Regional Recruitment, if the Government so desires. Therefore it is prayed to your good self to kindly direct CBDT to at least initiate dialogue with the competent authorities on the modalities of restoring the zonal/ regional recruitments.

7. Post of Principal A.O/ Senior PPS/PPS

The Committee constituted by the Board for suggesting Cadre Review proposal in 2008 also submitted the proposal for creation of the new grades of Principal Administrative Officer, Senior Principal Private Secretary and Principal Private Secretary in AO/ PS Cadres. In the final proposal, creation of 685 number of additional posts in the cadre of A.O and 229 in the cadre of P.S was incorporated. These commensurate posts were proposed keeping in view of the introduction of Apex Scale and HAG+ grade in IRS cadre by upgrading the existing posts. But in the Cadre Restructuring Notification dated 31.05.2013, we found that these posts were left out, while Apex Scale and HAG+ grade in IRS cadre were duly created as per the final proposal.

On being approached by us it was informed that these commensurate posts could not be created as the proposal for creation of the posts in the Apex and HAG+ Grades had initially been dropped for the want of clearance from the Competent Authority. Later the proposal

could be revived and the same was cleared by the Cabinet. But the proposal for creation of commensurate posts in AO/PS cadres couldn't be revived simultaneously.

Clearly it is a case of biased prioritization, where no effort was made to revive the proposal of commensurate posts in AO/PS cadres along with proposal for Apex and HAG+ grades. Thereafter very little initiative has been taken by the CBDT till date, though we submitted detailed note for revival of the proposal of commensurate posts in AO/PS cadres. Now, we would like to urge to use your good office to issue your kind direction to the Board for taking immediate steps for creation of these posts in AO/PS cadres.

8. Staff Car Drivers to be merged with the main stream cadres, with relaxation

The Government of India's policy decision of not purchasing vehicles not only results in closure of any future recruitment in the cadre of Staff Car Driver, but also a majority of the cadre are continuing without any duty. Almost 50% of the sanctioned strength is not being provided with any official duty by the Department, due to lack of adequate number of Department owned vehicles. In view of this fact and under utilisation of manpower, it is necessary that the existing staff car drivers are provided with an option of merging with the main stream cadres on a one time relaxation measure. Though the CBDT approved the proposal for merger, but the Department of Expenditure has raised objection. However, there is no extra monetary budget involved for merger of these cadres. In respect of the absorption of those Staff Car Drivers, who are presently in the grade pays of Rs. 1900, 2400, 2800 and 4200 (pre revised) respectively with the posts having same Grade Pay of the Department, our suggestion is to allow the SCDs to opt for becoming Tax Assistants (Grade Pay of Rs.2400) in the Department. They may be given training and asked to pass the prescribed Departmental Examination for further promotion in the Department.

9. Regularisation of Ad-hoc ACsIT of 2014-15 Batch and subsequent Batches:

Kindly refer to the burgeoning impasse created in Income Tax Department in respect of promotion to the cadre of ACIT following the DoPT OM on reservation dated 30.09.2016.

Since the implementation of CRC, 2013 in Income Tax Department, only one regular DPC to ACIT grade of vacancy year 2013-14, conducted by the UPSC in the month of August, 2014 (order no. 159 of 2014; issued on 10.09.2014), had taken place. This delay in holding DPCs was primarily attributable to the non-implementation of the Hon'ble Supreme Court's Judgment on 27.11.2012 in the case of N.R. Parmar vs. UOI & Ors. As a result, the regular promotions in the cadre of ACIT could not be taken place, even after the sanction for 3(three) consecutive DPCs for the vacancy years 2014-15, 2015-16 & 2016-17 was accorded by your honour in November, 2015 with the direction of holding all 3(three) DPCs by 31-03-2016. Since then, 3(three) promotion orders in the cadre of ACIT were issued for the vacancy years 2014-15, 2015-16 & 2016-17 promoting ITOs to the grade of ACIT on ad hoc basis only.

But while the preparation of final all India revised seniority List in the cadre of ITO was in process and the DoPT and DoLA had opined to hold the regular DPC of the vacancies of R.Y. 2014-15 as per the existing seniority list of ITOs and also, the UPSC agreed to hold the DPC, the process was suddenly aborted, once the latest DoPT OM dated 30-09-2016 on reservation was issued in connection with the pending SLP in the case of Jarnail Singh & Ors. Vs Lachhmi Narain Gupta & Ors. The UPSC categorically refused to hold any DPC to any grade having reservation element, unless the said OM is further clarified by DoPT to its satisfaction. The CBDT has sought clarification from DoPT as per advice / requirement of the UPSC. However no such clarification has so far been issued by the DoPT.

By this time, the final all India revised seniority List in the cadre of ITO following the judgment of N.R.Parmar has been published by the Department but regular promotions are not taking place as the DoPT has not issued any clarification of the OM dt. 30-09-2016. As a result, the Promotee Officers (ACsIT) of 2014-15, 2015-16 & 2016-17 batches, most of whom were waiting for their second promotion only in their service career of 22-25 years, are now staring at a very bleak future. Their seniority is going to be suffered irreparably if not regularized in time. As per the IRS Recruitment Rule, 2015, one of the criteria for DCIT promotion is 4 years regular service in the grade of ACIT. At the same time, if any junior is being considered for promotion, then his senior will have to be considered if the latter has completed regular service of at least the half of the residency period (i.e. two years in this case) as on the cut off date. So, the 2014-15 & 2015-16 batches were to be regularized latest by 31-03-2017 & 31-03-2018 respectively for their normal career progression, while the 2016-17 batch has to be regularized latest by 31-12-2018.

So, for 2014-15 batch Officers, while the DRs will be eligible for promotion to the cadre of DCIT as on 01-01-2019, the PRs will not have the required number of years of regular service in the cadre of ACIT, for no fault of themselves, and so will not be eligible for promotion to the grade of DCIT. The same will be the fate of 2015-16 and 2016-17 batches in the following years.

Though we have been taking up the issue since last one and half years with the authorities concerned, there is no assurance received from any corner that the normal career progression of these officers will be ensured. And if it is not done, the PRs will suffer irreparable loss for all consecutive promotions to the grades of DCIT, JCIT (5 years regular service in the grade of DCIT required) and Addl. CIT (13 years of regular in the Group A required) for the lack of completion of minimum residency period. Even the one below rule (i.e. to be considered for promotion even without rendering the required period of regular service, as the junior being considered for promotion) will be of no help.

As per our understanding of the subject, until and unless the UPSC, in consultation with the DoPT, decides the future course of action in respect of such promotions / regularization, neither the vacancy position in the Department at various levels would improve nor the career prospects of so many Officers would be protected. In view of the above, it is requested to kindly take up the matter with the DoPT to bring an end to the impasse in relation to DPC to any grade having reservation element. We feel that your kind

intervention can only ensure regularization of already promoted (on ad-hoc basis) ACsIT immediately.

It may kindly be noted that all Group B officers across the Central Government Departments, who are waiting for promotion to the entry grade Group A posts, are similarly affected by this impasse.

10. ITBA and other Infrastructure issues

Income Tax Department has emerged as one of the most accomplished service providing Departments of the Country in addition to fulfilling its role of the most significant contributor to the Government Coffer. In order to provide the best tax payer services available around the Globe and maintain non-adversarial non-intrusive tax regime, CBDT rolled out a new online platform called Income Tax Business Application or ITBA in September, 2015, replacing the existing ITD platform. As the new platform is significantly higher and robust version compared to ITD, the infrastructure requirement in terms of Bandwidth, Hardware and Software, Accessibility, Training, Support etc. had to be upgraded or replaced accordingly. Naturally it was a mammoth task, which was to be executed with highest precision. Therefore we suggested to the Board to proceed with caution and roll out the new platform only after full preparation.

However the Board didn't pay heed to our suggestions and the entire Department is still struggling with ITBA. Since rolling out, new modules are introduced on every alternate day, but the basic infrastructural requirements like adequate Bandwidth, computers with compatible hardware, implementation of new Node policy, dependable connectivity (specially in case of V-SAT connections), proper training, consistent module designing, responsive support team etc. are yet to be provided satisfactorily.

The main victim of this development is e-assessment in ITBA Platform. We welcome this initiative of bringing in total transparency and providing maximum convenience for the assessee. But the complete switchover to e-assessment, done in haste, should have been implemented in more phased manner, after putting the entire infrastructure in place. Adding to the woes, the instructions issued time to time on e-assessment are completely devoid of the actual need and ignorant of the ground reality. Naturally the assessees are showing complete reluctance to opt for e-assessment. Unless the Board is directed to act immediately to plug all the infrastructural loopholes; ITBA platform, conceived as a game changer for the Department, will remain as a non-starter.

Apart from the Intranet infrastructure discussed above, other infrastructure required for proper functioning of the Department is not in a very good shape. The initiatives taken by the Board are definitely praise-worthy. Even the Revenue Secretary is personally monitoring most significant projects. But the Department can't still enjoy the fruits of such hard work, as the other Departments/ Agencies involved in project implementations are letting us down. Kind intervention at your level will only ensure disciplined project implementation with

speedy project approval, timely fund allocation, speedy execution, proper monitoring etc. It is true for all infrastructure related issues.

11. Temporary Status or Regularization of Casual Workers against the MTS posts sanctioned in the Cadre Restructuring as per different Court Judgement:

Relaxation of guidelines has been requested for regularization of Casual Workers against the MTS posts sanctioned in the Cadre Restructuring 2013 or giving temporary status to the Casual Workers, as given in the Rajya Sabha, who have completed 10 years of service in the Department.

12. Disparity in Pay matters and non-convening of the Departmental Council meetings:

It is observed that the employees of the Department of Revenue have literally been taken for granted. Even for availing normal notional benefit of pay scale, the employees were forced to take legal recourse, dragging from one legal forum to another. All these made the employees completely dejected and de-motivated. Moreover, the 7th CPC report has discriminated against the I.T. Officers/Officials vis-à-vis those from other Central Government Departments. We have been pleading and appealing for the last two years continuously with the concerned authorities (especially with the Secretary Revenue, GOI, who is to act as the Ex-officio Chairman, Departmental Council of Revenue Department) that the Departmental Council (JCM) of the Revenue Department may kindly be convened so as to enable the employees of the Revenue Department to place their demands and grievances for redressal before the Government. Though the Secretary Personnel, DoP&T, has issued direction to all the Secretaries to the Government of India on 02-11-2016 and also vide several earlier Instructions, to promote the interaction more proactively through regular meetings of Departmental/Office Councils under every Ministry/ Department, last meeting of the Departmental Council in the Department of Revenue was held on 14thOctober, 2005. As the 7th CPC has made several recommendations which are against the interest of the employees and officers working in Revenue Department and in absence of the council meeting for the past more than a decade, we have no proper forum to place our points of view and seek redressal. We request your goodself to kindly direct the concerned to take necessary steps to convene the meeting of the Departmental Council as an early date.

13. Relaxation for appointment on Compassionate grounds from the applicants waiting for a long time:

One of the important issues is the large number of pending applications for appointment of the dependents of our employees, who died in harness. This pendency is created due to the ceiling of 5% of Direct Recruitments on all compassionate appointments, as introduced by the Department of Personnel and Training. We have pleaded that at least a onetime relaxation of the ceiling of 5% to be allowed to consider the cases which are fit for compassionate appointments. Though the authority has taken some initiatives, near about 1500 such applications are still pending at various Pr.CCsIT charges.