

F.No.A-24012/72/2018-Ad.VI(A)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

New Delhi, the 2nd Sep, 2020

To
All Pr. CCITs/ All Pr.DGITs/
All CCITs/ All DGITs

Sub: Power to grant leave of all kinds to IRS officers-Instruction-regarding.

Sir,

I am directed to refer to Board's instruction of even number dated 24.8.2018 delegating the powers to Pr.Chief Commissioner/ Pr. Directors General to sanction all kinds of leave except Study leave and Extra Ordinary Leave in r/o IRS officers. The power to sanction leave in newly created set up of NeAC & ReACs, Pr.CCIT(International Taxation), Pr.CCIT(Exemptions) and Directorate of Income – Tax (Intelligence and Criminal Investigation) has been further considered and following have been decided for action:

- i. In the case of Addl. Commissioner of Income-Tax/ Joint Commissioner of Income Tax , Pr. CCIT/CCIT may now sanction EL/HPL/CCL upto Six months(180 days). Any further extension beyond 180 days should be referred to the Board.
 - ii. In case of Deputy Commissioner of Income-Tax/ Assistant Commissioner of Income Tax, Pr. CIT/CIT may sanction EL/HPL/CCL . However, the Board may be informed if a DCIT/ACIT is on a leave for a period of more than 1 year.
 - iii. Study leave and EOL to IRS officers irrespective of their designation and period of leave shall be sanctioned by the Board. All cases for sanction of Study leave and EOL should invariably be sent to the Board along with the specific recommendations.
2. Instructions dated 24.8.2018 may be treated as modified to this extent. These instructions may kindly be brought to the notice of all the officers working under your Charge.

Yours faithfully,


(K.C Patra)

Under Secretary to the Govt. Of India

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