

JOINT COUNCIL OF ACTION OF INCOME TAX ASSOCIATIONS: WEST BENGAL

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Nayek

Date: 18-12-2013

To
The Chief Commissioner of Income Tax (Cadre Controlling Authority)
Income Tax Department
Aayakar Bhawan,
Kolkata - 700069.

Sir,
Subject: Protest against recommendations of Sub committee No-1 -
discrimination meted out to West Bengal Region in respect of
distribution and allocation of new posts arising out of CRC'2013-
matter regarding.

Kindly refer to the above

With heavy heart we would like to bring to your knowledge the discrimination, once again meted out to the West Bengal Region in the recommendations of Sub committee No-1, formed to suggest distribution of new posts arising out of CRC'2013. In fact the officers and staff of the Income Tax Department, are facing innumerable problems due to this unsympathetic attitude of the CBDT towards our just & genuine issues. Due to the situation created by the callous attitude of the authorities, the employees are suffering on various counts viz. denial of benefit on promotion to OS/Stgr. Cadres and recovery resorted by the Accounts Department, agony and sufferings of the Daily Paid Labourers, stoppage of promotion in view of various CAT/Court orders and want of clear cut instructions from the CBDT for implementing them.

You may recall that for the purpose of implementation of the proposals of Cadre Restructuring, 2013 of the Income Tax Department, the Board had constituted a number of sub-committees. The Sub Committee No.1 was entrusted with the job of determining Jurisdiction and Deployment of the new Posts among different regions. It may be emphasized that the Committee's sole function was to determine the distribution of newly created 20,751 additional posts arising out of CRC 2013 with a view to increase the effective functioning

of the department. However, to our surprise on perusal of the report of the Committee No-1 submitted before the CBDT on 30.11.2013, we find a substantial cut in the number of posts against the sanctioned strength in the cadre of DCIT/ACIT, AO Gr.III, P.S., Executive Assistant, Notice Server and MTS.

While most of the other regions were blessed with additional manpower in all or at least most of the cadres, the West Bengal Region has been singled out for all round curtailment in manpower. We do not know our fault for which the people in higher ups have decided to shower their wrath and contempt against us. The table below will indicate that the number of posts to be allocated to us will be far below than that proposed in the formula of ITEF(CHQ), infact even less than the present sanctioned strength.

Sl No.	Cadre Name	Sanctioned strength at present	New staff strength as per recommendations of committee No.1	Change	Change in staff strength as per ITEF formula
1	CCIT	12	9	(-)3	Nil
2.	CIT	68	80	12	28
3.	ADDL.CIT	128	126	(-)2	17
4.	DCIT/ACIT	220	190	(-)30	20
5.	ITO/TRO	477	540	63	97
6.	PR.AO A.O GR-II A.O GR-III	108	118	8	32
7.	SR Ps PS	110	89	(-)21	(-)3
8.	ITI	900	1130	230	238
9.	EA	2196	1651	(-)545	275
10.	TA	1242	1266	24	183
11.	N.S	553	367	(-)186	16
12.	MTS	1010	972	(-)38	247
	Total	7024	6539	(-)485	1150

From the above table it becomes clear that instead of modest expectation of 16.37% increase in manpower as a result of the cadre Restructuring 2013, we have been gifted a 6.9% reduction from the existing staff strength. When the number of assessment units in this region are increasing, the curtailment of staff down the level will adversely affect the tax administration of this Region which is already reeling under huge shortage of manpower.

It may be reiterated the West Bengal Region has already suffered because of diversion of three CCIT/DGIT posts, 23 CIT[including 2 CIT(Admn)] posts and a substantial number of Addl.CIT/JCIT posts, over the last decade. The JCA(W.B.) had a meeting with the above Sub-committee headed by Sri Mirani CCIT, Delhi during their visit to Kolkata ,a few days ago, where we were assured that there will be no reduction from the existing number of posts in this charge.

It may be pointed out that the sub-committee no. 1 was given the specific mandate, *inter alia*, other issues to recommend the Regions/Charges/ places where the **additional posts/officers/officials** can be deployed and their likely jurisdiction keeping in mind the need of the various Regions.[Page7; Para 3]. But on perusal of the recommendations made by the sub-committee we are sorry to note that it exceeded its brief by tinkering with existing sanctioned strength.

The sub-committee adopted *Consolidated Manpower Approach* when they were mandated to strictly adhere to *Incremental Manpower Approach*. Out of three reasons shown by them for the above cited aberration while deciding on the formula for manpower distribution the maximum emphasis was given to existing distorted organizational hierarchy caused due to diversion of posts of CIT and higher ups leaving behind the corresponding supporting staff. Unfortunately, this argument falls flat as *Consolidated Manpower Approach* has created more distortion instead of addressing it. The faulty approach adopted thus reduces a beneficial exercise like CRC into farce [Page 12; Para14].

While describing their approach towards CCIT wise manpower deployment, it was suggested:*In case of regions, where the computed allocation is lower than or equal to the existing allocation, the existing allocation was proposed. In appropriate situations, redeployment of posts within CCA was suggested. In exceptional conditions, additional posts greater than computed or existing allocation would be proposed to address the specific requirements of a region or to account for relative stagnation.*[Page 14; Para 17 (iii)] In reality, this is followed in case of deployment of posts only at the level of Pr. CIT, but completely ignored for the posts down on the line. This failure will cost this charge a loss of 485 posts right from the AddlCIT/JCIT level upto MTS.

While deciding on the parameters to be adopted for allocation of the posts of the Pr. CIT, the sub-committee has categorically assured the staff side that*this would not lead to greater allocation of posts than necessary to revenue yielding regions as compared to other regions*". However the final outcome of manpower allocation shows the sub committee has failed to keep their promise. Whatever may be the parameters and their corresponding weigthages adopted, the final allocation figures become to directly proportional to Revenue Collection [Page 26; Para 65]

One of the main reason shown by the Department for obtaining the nod of the Cabinet is to raise the scrutiny workload by 2%. Moreover, the CRC is being implemented with a view of the coming years. On both the counts, selection of the scrutiny workload as on 31.03.2013 as a parameter is not a right approach. Because those cases will get time barred on 31.03.2014, by that time the full implementation of IS CRC most unlikely. [Page 27; Para 70]

While deciding on allocation of the posts of Pr. CIT, the sub-committee observed as under:

If posts remained thereafter they could be allotted to Jaipur, Lucknow and Patna regions which were facing acute stagnation in staff cadres. But when the proposal of including stagnation as a parameter with 15% weightage was considered by the sub-committee, it was specifically observed that ".... Hence, there was no need to adopt stagnation as a standard criterion for distribution of posts. The only issue that remained was the distribution of posts in a manner that relative stagnation of cadres in various regions was also addressed." If the criteria of stagnation was adopted as a parameter, the relative position across the charges have to be discussed in detail and allocation on the basis of this criteria would have been above the board. Instead of that the sub committee has facilitated the backdoor entry of the stagnation criteria for additional manpower allocation to those three charges, completely on ad-hoc assumptions and without making any elaborate comparative study. [Page- ; Para-125]

The sub-committee has all along assured that any diversion of posts at the level of the CCIT will not have any impact on the lower posts. But when the final allocation is out, we find that our apprehension becomes true. Diversion of posts at upper level during pre CRC period and due to CRC will directly affect lower posts. This charge is going to lose lower posts substantially along with diversion of CCIT posts as per recommendation. [Page-45; Para- 131].

While allocating ranges, the existence of six additional ranges (due to diversion of 2 CIT posts) was completely ignored. As a result we lost these six ranges in sub-committee recommendation. Interestingly. It is remarked against the reduction in no. of ranges as "to be redeployed". [Table-14; Page-49]. But nowhere in the report the said redeployment is found. Allocation of 6 Special ranges is recommended by the sub-committee for this charge [Table 16; Page-51] . But in the final allocation table, the allocation of special range is shown as 5 instead of proposed 6.

In the report, the sub committee recommended for an additional post of DIT(Inv.) in Karnataka. Both Karnataka and West Bengal charge are having 5 Investigation ranges at present. While the demand of another Addl. DIT post has been accepted in the case of Karnataka, the same has been denied to West Bengal (with a remark *not possible*).

Also the suggestion of JCA(West Bengal) to increase the number of officers and staffs for I&CI wing, especially in the border districts has been totally ignored which will seriously affect the dissemination of huge number of information available with the department.

We do not understand the logic of creation of JCIT(Special Ranges) which is bound to centralize disproportionate number of high revenue yielding cases in a few hands, thereby seriously jeopardizing the assessment and collection of tax from the big assessees. Besides on what logic we have been allotted only 5 out of the hundred odd JCIT(Special Ranges) is beyond our comprehension.

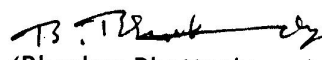
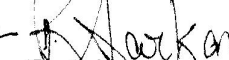

It is understandable that a section of IRS officers do not want to be posted in this part of the country instead prefer to be posted in so called happening places in India. But we are deeply anguished to find that no serious attempt was made by your office or by your official representative to press for the genuine demands of this Region and protest the partisan attitude of the Sub-Committee while the formulation of the recommendations.

All the members of JCA are extremely agitated because of the discrimination meted out to the West Bengal region and have decided to launch a series of agitation programme with immediate effect the details of which are given below.

- a) Lunch hour demonstration on 18.12.13.
- b) Boycott of Board Members.
- c) Non-submission of all reports excepting parliamentary reports.
- d) Non-participation in Search & Survey operation including recovery & TDS surveys.
- e) No disposal of scrutiny cases in Decemver'2013.
- f) Dharna programme
 - (i) In front of all Buildings of Income Tax, West Bengal on 20.12.13(from 1 p.m to 6. p.m)
 - (ii) In front of the office of CCIT(CCA) Kolkata, Aayakar Bhawan on 23.12.2013(11.00 a.m to 2.00p.m)
 - (iii) In front of the office of CCIT(CCA) Kolkata, Aayakar Bhawan on 24.12.2013(11.00 a.m to 2.00p.m)

We therefore request you to kindly take up this issue with the CBDT and ensure an early redressal of the grievances of our members in this Region so that congenial atmosphere prevailing in the department at present is not disrupted.

Yours faithfully,

  
(Bhaskar Bhattacharya) (Rupak Sarkar) (Manmohan Nayek)

