

#### DIRECTORATE OF INCOME TAX

(Human Resource Development)
Central Board of Direct Taxes
Department of Revenue, Ministry of Finance
Government of India

आयकर निदेशालय

(मानव संसाधन विकास) केन्द्रीय प्रत्यक्ष कर बोर्ड राजस्व विभाग, वित्त मंत्रालय भारत सरकार

F.No HRD/PM/444/4/2014-15/Part-II

143

Dated: 1<sup>st</sup> April, 2016

To,

All the Principal Chief Commissioners of Income Tax (CCA)/Pr. Directors General of Income Tax (of attached Directorates).

Sub: Uploading of APAR Forms and General Guidelines for filling up the APAR forms for the Reporting Period 2015-16 -reg.

Madam/Sir,

The APAR forms of the Assessing Officers (Income Tax Officers, Assistant Commissioners/Deputy Commissioners of Income Tax) have been modified. The modified APAR Forms are applicable from the reporting period 2015-16. However, the APAR forms for the Reporting Period 2015-16 for all grades of officers except for Assessing Officers in the rank of DCIT/ACIT & ITO will remain unchanged.

- 2. It may also be observed that the Guidelines for filling APAR form for all cadre of officers have been modified in respect of Referral Board being replaced by Representation Process. Consequently time line for completing the APAR process has also been changed.
- 3. In order to facilitate APAR form & Guidelines for all cadres of officers, they are being made available on www.irsofficersonline.gov.in. It may kindly be ensured that all Assessing Officers viz., Income Tax Officers, Assistant Commissioners/Deputy Commissioners of Income Tax fill their APARs for the Reporting period 2015-16 in the new forms.
- 4. This issues with the approval of Pr. DGIT (HRD).

Encl: As above

Vano

Yours Faithfully,

ADG-3(HRD)

Copy to: To the Web manager www.irsofficeronline.gov.in with the request to upload this letter along with enclosures.

## Form 4

(Chief Commissioner of Income Tax or Director General of Income Tax and equivalent)							
Performance Appraisal Report for the period from to							
Ti	ime period which the report d	oes not (	cover if any	y, and reasons there	of:		
Perio	od for which PAR is not written		Reas	ons why the PAR is n	ot written		
SI.	Name and designation of	Post he	eld during	Time period as	Date of receipt of self		
No.	the Reporting Officer	the per	_	Reporting Officer	appraisal by the Reporting Officer		
CI	Name and destruction of	D I.	.1.112		Data   15   15   15   15   15   15   15   1		
SI. No.	Name and designation of the Reviewing Officer	the per	eld during riod	Time period as Reviewing Officer	Date of receipt of PAR by the Reviewing		
					Officer		
Date	of receipt of performance ap	opraisal	Date of r	receipt of performan	nce appraisal report by		
report by CBDT			Custodian				

### **Section I- Basic Information**

(To be filled in by the Head of Department)

1. Name of the of	ficer repo	rted upo	n:					
2. Service: 3. Year of recruitment: 4. Year of allotment:								
z. Service.	3. Teal of recruitment.							
5. Civil list Code No.								
6. Date of Birth:	6. Date of Birth:							
7. Present Grade:								
8. Present post he	eld by the	officer d	uring the	period r	eported upon	ı: [		
9. Date of appoin	tment to p	oresent p	oost:					
10. Reporting and	l Reviewin	ng Autho	rity*					
	Name & Designation Period worked							
Reporting Authori	ty							
Reviewing Author	ity							
* Multiple entrie								
22.7 €1104 61 453			eriod		Туре		Remarks	
On Leave (specify	type)				• •			
Others (specify)								
12. Education and	l training ı	program	s for whic	ch nomir	ated and atte	nded		
Nominated	Attend			tute		bject	Reason fo	or non
							attenda	ance

13. Awards/Honours						
14. Penalties, if any, imposed du year	iring the					
15. Date of filing the annual imm December	15. Date of filing the annual immovable property return for year ending  December					
16. Date of last prescribed medicand above.	cal examination	for officers 40 yea	rs of age			
17. Position of Staff posted with	the officer as o	n 31 <sup>st</sup> December of	f the year.			
Designation	Sanctioned Str	ength	Actual Strer	ngth		
18. Has the officer completed AF respect of the previous reporting			_	r him/her, in		
		Signature _				
		Head of De				
Date:		Please Affi	x Stamp			

## **Section-II: Self Appraisal**

1. Give a note on your important achievement during the period. Please give a brief description including journals and book publications, finding solutions by out-of-the box thinking, initiatives for improving the work environment, innovations for public service delivery and also quality work done(not more than 300 words).*			

\*Please mention in about 300 words tasks/projects to be performed, tasks/projects completed including qualitative and quantities achievements, and outstanding/significant contribution

2. Declaration regarding work plans for subordinates:		
Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current	Yes/No	Date
year, in respect of whom you are the reporting authority?		
3.		
Have you filed your annual property return for the year reported	Yes/No	Date
upon		
	of officer re	ported upon
Date:		

### Section III – Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

#### 1. (a) Assessment of planned work and targets\*: (30% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

	4	Efforts made to achieve planned work					
	5	Overall Grading on 'Work Output' (1+2+3+4)/4					
( <sup>*</sup>	1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.3  (*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently.)  2. (a) Assessment of Attributes: (70% weightage will be assigned to this item)						
S	S. No.		Grade				
	1	Attitude to work and initiative					
	2	Decision making ability					
	3	Strategic manageability innovation					
	4	Coordination ability					
	5	Interpersonal relations					
	6	Ability to inspire and motivate					
	7	Supervisory and administrative qualities					
	8	Overall grading on attributes (Sum of 1 to 7)/7					
		eightage of the grade on 'attributes' 2(a)(8) x 0.7 nunication of target.					
b r	a. Date of Communication of target by the reporting officer  b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not, how were the targets fixed?  Yes /No						

c. Was any mid-year evaluation done? If yes, please give date

Yes /No	
Date	

<b>4. Integrity:</b> -Please comment on the integrity of the off form)	ficer. (Please follow instruction given at end of
5. Attitude of officer towards the SC/ST/ other weake	r sections and women
6. If the grading in any row of section III parts 1 (a), 2 7 is also below 6 or above 9 then please give detailed	
7. Overall Grade on a scale of 1-10 [1(b) +2(b)]	
	(Signature of Reporting Authority)
Date:	Name (In Block Letters)

#### **Section IV- Review**

Do you agree with the assessment made by the reporting officer with respect to the targets and the
various attributes in section III? Do you agree with the assessment of the reporting officer in respect
of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No	

#### If not in agreement with reporting officer then please fill the form below.

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

#### 1. (a) Assessment of planned work and targets\*: (30% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work*	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

1. (	(b)	Weightage	of the	grade on	'Work	Output'	1	(a)	(5	) x	0	.3

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently.)

#### 2. (a) Assessment of Attributes: (70% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Strategic manageability innovation	
4	Coordination ability	
5	Interpersonal relations	
6	Ability to inspire and motivate	
7	Supervisory and administrative qualities	
8	Overall grading on attributes (Sum of 1 to 7)/7	

2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.7	

	Reasons for disagreement with the reporting officer	
upoi	on and comments if officer reported upon is Schedule	d Caste/Scheduled Tribe. *
	Conditions to fill column 3	
(1)	If you don't agree with the reporting officer then pl column 3.	ease state your reasons for disagreement in
(2)	If you agree with the reporting officer that the	
	please give detailed reasons in column 3. (The rev the reporting officer and the officer reported up	-
	filling this section).	on to ascertain the grading given before
(3)		
	whether the attitude of the reporting officer in a caste/Scheduled Tribe member has been fair and	
		<i>'</i>
4. o	Overall Grade on a scale of 1-10 [1(b) +2(b)]	
D-+-		Signature of Reviewing Authority
Date	le:	Name (In Block Letters)

#### **General Guidelines for filling up the PAR Form**

#### 1. Introduction

- 1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility
- 1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.
- 1.3 All the columns should be filled with due care and attention and after devoting adequate time.
- 1.4 Although the actual documentation of performance appraisal is a year end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

#### 2. Section-I

- 2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, form 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.
- 2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.
- 2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.
- 2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.
- 2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed adversely.

#### 3. Section-II

- 3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.
- 3.2 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year and finalized by 30th April, positively. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply, or the new reporting officer can change the work plan with the consultation of the officer concerned. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review, the work plan may undergo some changes from that originally prepared.
- 3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the office during the year and his contribution could be considered for evaluation his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the earlier quarter should be taken into consideration.
- 3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.
- 3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment
- 3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.
- 3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.
- 3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.
- 3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### 4. Section –III

- 4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.
- 4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.
- 4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.
- 4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:
  - (i) If the Officer's integrity is beyond doubt, it may be so stated.
  - (ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:
    - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
      - (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
      - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
      - (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above
- 4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.
- 4.6 Reporting authority is then required to make recommendations relating to domain assignment.

#### 5. Section-IV

- 5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".
- 5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.
- 5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

#### 6. Numerical Grades

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

#### Guidelines regarding filling up of APAR with numerical grading

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (9 against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.
- (vi) APARs graded below 4 will be given a score of zero.

#### 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

#### 8. Disclosure

- 8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- 8.2 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

#### 9. Representations

- 9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
- 9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- 9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'

## 10. Time Schedule for preparation/completion of APAR

## 10.1 The following schedule should be strictly followed:-

## Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer	1st April	1st May
	reported upon by the administration		
	Division/personnel Department, specifying the		
	reporting officer and reviewing authority		
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be	30th June	31st July
	sent to the custodian/ coordinating authority		
5.	Disclosure to the officer reported upon by the	31st August	15th September
	custodian/ coordinating authority		
6.	Representation of the officer reported upon, if	15th September	30th September
	any to the coordinating authority		
7.	Forwarding of representation of the officer	30th September	15th October
	reported upon to the competent authority by		
	the coordinating authority		
8	Disposal of the representation by the	31st October	30th November
	competent authority after consultation with the		
	reporting and reviewing authorities and		
	forwarding to the coordinating authority		
9	Communication of the decision/comment of the	15th November	15th December
	competent authority to the officer reported		
	upon by the coordinating authority		
10	End of entire PAR process	31st December	31st December

- 10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).
- 10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.
- 10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).
- 10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.
- 10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.
- 10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1
- 10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.
- 10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.
- 10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.
- 10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

# Form 3

# (Commissioner of Income Tax or Director of Income Tax and equivalent)

Perio	od for which PAR is not written		Reas	ons wh	y the PAR is no	ot written
SI. No.	Name and designation of the Reporting Officer	Post he	eld during	Time	period as ting Officer	Date of receipt of self
NO.	the Reporting Officer	tile per	lou	кероі	ting Officer	Reporting Officer
SI. No.	Name and designation of the Reviewing Officer	Post he the per	eld during iod	Time Revie	period as wing Officer	Date of receipt of PAR by the Reviewing Officer
	of receipt of performance ap	opraisal	Date of r Custodiar		of performan	ce appraisal report by

### **Section I- Basic Information**

(To be filled in by the Head of Department)

1. Name of the officer rep	orted upon:				
2. Service:	3. Year of recru	iitment:		4. Year of allotment:	
5. Civil list Code No.					
6. Date of Birth:					
7. Present Grade:					
8. Present post held by the	e officer during	the period	reported upon	:	
9. Date of appointment to	present post:				
10. Reporting and Review	ing Authority*				
Reporting Authority		Name & De	signation	Period worked	3
Reviewing Authority					
* Multiple entries possibl  11. Period of absence on I			Tues	Rema	who.
On Leave (specify type)	Period		Type	Rema	rks
Others (specify)					
12. Education and training	nrograms for s	which nomi	nated and atte	nded	
		nstitute		bject Reaso	on for non endance

13. Awards/Honours

14. Penalties, if any, imposed du year	uring the	
15. Date of filing the annual imm December	novable property return for year e	nding
17. Date of last prescribed mediand above.	cal examination for officers 40 yea	rs of age
16. Position of Staff posted with	the officer as on 31 <sup>st</sup> December o	f the year.
Designation	Sanctioned Strength	Actual Strength
	PARs of Group 'A' and 'B' officers was grear, within the stipulated time?	_
	Signature _ Head of De	partment
	Please Affi	
Date:		

#### **Section-II: Self Appraisal**

#### 1. Brief description of duties:

(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.

#### 2. (a) Annual work allocated, completed and achievements (for assessment posts only):

Tasks to be performed	Delive	erables (1)	Actual Achievement	Divergences if any & reasons
	Initial (3)	Mid Year (4)	(2)	
<b>Budget Collection</b>				
Current demand collection				
Arrear demand collection				
Disposal of audit objections				
Disposal of grievances				
Processing of returns				
Quality Assessment				
Any other targets set				

 $<sup>\</sup>label{eq:continuous} \textbf{[1] Deliverables refer to quantitative or financial targets or verbal description of expected outputs.}$ 

<sup>[2)</sup> Actual achievement refers to achievement against the specified deliverables in respect of each task (as updated at mid-

<sup>[3]</sup> Initial listing of deliverables are to be finalized within 1 month of the start of the period under report.

<sup>[4]</sup> Mid-year listing of deliverables are to be finalized within 6 months of the start of the period under report.

(b) Annual work allocated, completed and achievements (for posts other than assessment, in more than 200 words):	101
3. What are the factors, if any, that hindered your performance?	
	7
<u> </u>	

4. During the period under report, do you believe that you have made any outstanding contribution? If so, please give a brief description including journals and book publications,

innovations for public service delivery and also quality work done(not more than 300 words):*

finding solutions by out-of-the box thinking, initiatives for improving the work environment,

eclaration regarding work plans for subordinates:		
Have you set the annual or periodic work plans or if applicable, work Yes	s/No E	Date
	,,,,,	Date
output monitoring system, for all officers/officials for the current		
year, in respect of whom you are the reporting authority?		
Have you filed your annual property return for the year reported Yes	s/No E	Date
upon ——		
Signature of o	fficer renor	rted uno
Signature of or	fficer repor	rted upo
Signature of o	fficer repor	rted upo
	fficer repor	rted upo

<sup>\*</sup>Please mention in about 300 words tasks/projects to be performed, tasks/ projects completed including qualitative and quantities achievements, and outstanding/significant contributions

### Section III(A) - Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

(a) Assessment of Attributes: (30% weightage will be assigned to this item)   No.	4 Efforts made to achieve planned work 5 Overall Grading on 'Work Output' (1+2+3+4)/4  L. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.  *Assessment of planned work and targets here should be assessed agains officer during the initial period or subsequently mentioned in Part 2 (a) & of those quantitative targets.)  2. (a) Assessment of Attributes: (30% weightage will be assigned as a subsequently mentioned in Part 2 (a) & of those quantitative targets.)  3. No. 4. Attitude to work and initiative 5. Decision making ability 6. Strategic manageability innovation 6. Communication skills 7. Supervisory and administrative qualities 8. Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3	at targets/projects/deac 2 (b) of Section 2 of th gned to this item)	
5 Overall Grading on 'Work Output' (1+2+3+4)/4  Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reportificer during the initial period or subsequently mentioned in Part 2 (a) & 2 (b) of Section 2 of this form, and achievement those quantitative targets.)  (a) Assessment of Attributes: (30% weightage will be assigned to this item)  No. Grade  1 Attitude to work and initiative 2 Decision making ability 3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  1. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  S. No. Grade  1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	5 Overall Grading on 'Work Output' (1+2+3+4)/4  L. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.  *Assessment of planned work and targets here should be assessed agains officer during the initial period or subsequently mentioned in Part 2 (a) & of those quantitative targets.)  2. (a) Assessment of Attributes: (30% weightage will be assigned as a subsequently mentioned in Part 2 (a) & of those quantitative targets.)  2. (a) Assessment of Attributes: (30% weightage will be assigned as a subsequently mentioned in Part 2 (a) & of those quantitative targets.)  3. No.  4. Attitude to work and initiative  5. Decision making ability  6. Strategic manageability innovation  6. Communication skills  7. Supervisory and administrative qualities  8. Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3	at targets/projects/deac 2 (b) of Section 2 of th gned to this item)	
Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reportificer during the initial period or subsequently mentioned in Part 2 (a) & 2 (b) of Section 2 of this form, and achievement those quantitative targets.)  (a) Assessment of Attributes: (30% weightage will be assigned to this item)  No.   Grade    1	Assessment of planned work and targets here should be assessed agains fficer during the initial period or subsequently mentioned in Part 2 (a) & those quantitative targets.)  (a) Assessment of Attributes: (30% weightage will be assigned assessment of Attributes: (30% weightage will be assigned as a strategic manageability and a strategic manageability innovation are communication skills and communication skills are supervisory and administrative qualities are supervisory and administrative qualities are supervisory and attributes (Sum of 1 to 7)/7  (a) Weightage of the grade on 'attributes' 2(a)(8) x 0.3	at targets/projects/deac 2 (b) of Section 2 of th gned to this item)	
Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reportificer during the initial period or subsequently mentioned in Part 2 (a) & 2 (b) of Section 2 of this form, and achievement those quantitative targets.)  (a) Assessment of Attributes: (30% weightage will be assigned to this item)  No. Grade  1 Attitude to work and initiative 2 Decision making ability 3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  A. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  L. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  S. No. Grade  1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	Assessment of planned work and targets here should be assessed againsticer during the initial period or subsequently mentioned in Part 2 (a) & those quantitative targets.)  (a) Assessment of Attributes: (30% weightage will be assigned by a strategic manageability and a strategic manageability innovation  4 Communication skills  5 Interpersonal relations  6 Leadership skills  7 Supervisory and administrative qualities  8 Overall grading on attributes (Sum of 1 to 7)/7	at targets/projects/deac 2 (b) of Section 2 of th gned to this item)	
No.   Grade   1    Attitude to work and initiative   2    Decision making ability   3    Strategic manageability innovation   4    Communication skills   5    Interpersonal relations   6    Leadership skills   7    Supervisory and administrative qualities   8    Overall grading on attributes (Sum of 1 to 7)/7    1. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3    1. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  S. No.   Grade   1    Knowledge of rules, laws, and regulations   2    Managerial and organizational capabilities   3    Ability to plan and implement projects and change management ability	No.  1 Attitude to work and initiative 2 Decision making ability 3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3	,	
1 Attitude to work and initiative 2 Decision making ability 3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  5. No. Grade 1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	1 Attitude to work and initiative 2 Decision making ability 3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7	irade	
2 Decision making ability 3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7   (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  (a) Assessment of functional competency: (30% weightage will be assigned to this item)  S. No. Grade  1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	2 Decision making ability 3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  7. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3		
3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  . (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  (a) Assessment of functional competency: (30% weightage will be assigned to this item)  S. No. Grade 1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	3 Strategic manageability innovation 4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  . (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3		
4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  c. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  c. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  S. No. Grade 1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	4 Communication skills 5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3		
5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  5. No. Grade 1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	5 Interpersonal relations 6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7 2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3		
6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  5. No. Grade 1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	6 Leadership skills 7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7 2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3		
7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  5. No. Grade 1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	7 Supervisory and administrative qualities 8 Overall grading on attributes (Sum of 1 to 7)/7  7. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3		
8 Overall grading on attributes (Sum of 1 to 7)/7  2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3  3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)  5. No. Grade  1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	8 Overall grading on attributes (Sum of 1 to 7)/7 2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3		
S. No.  Grade  1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3		
1 Knowledge of rules, laws, and regulations 2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability		e will be assigned to	this item)
2 Managerial and organizational capabilities 3 Ability to plan and implement projects and change management ability	S. No.	Grade	]
3 Ability to plan and implement projects and change management ability	1 Knowledge of rules, laws, and regulations		
change management ability	2 Managerial and organizational capabilities		
4 Overall grading on functional competency	, , ,		
(1+2+3)/3	4 Overall grading on functional competency (1+2+3)/3		

Yes /No

a. Date of Communication of target by the reporting officer

b. Whether targets were fixed in consultation with officer(s) concerned in respect of whom the target/work was allocated. If not, how were the targets fixed?			
c. Was any mid-year evaluation done? If yes, please give date.	Yes /No		
c. was any mid-year evaluation done: if yes, please give date.	Date		
d. Were any changes made in work plan in view of the infrastructure, manpow situations? Please comment whether the issues mentioned in section II, account during the mid- year evaluation.			
<b>5. Integrity :-</b> Please comment on the integrity of the officer. (Please follow in of form)	nstruction giv	ven at end	
6. If the grading in any row of section III parts 1 (a), 2 (a) or 3 (a) is below 2 o part 7 is also below 6 or above 9 then please give detailed factual reason			
7. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]			
Signature of Ro Date: Name (In Block Designation		-	

## Section III (B)

ve suggestions in space available).	
ve subbestions in space available,	
Assessment	Investigation
	Investigation Exemption
Assessment TDS ITAT	Exemption Computer operations
Assessment TDS ITAT Administration	Exemption Computer operations Secretariat deputations
Assessment TDS ITAT Administration PSU deputations including CVO	Exemption Computer operations Secretariat deputations International Taxation
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
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Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing BPR
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing BPR

#### Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the
various attributes in section III? Do you agree with the assessment of the reporting officer in respect
of extraordinary achievements and/or significant failures of the officer reported upon?

No
----

If not in agreement with reporting officer then please fill the form below.

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

#### 1. (a) Assessment of planned work and targets: \*(40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

1. (b)	Weightage o	f the grade o	n 'Work Outpu	t' 1 (a)(5) x 0.4
--------	-------------	---------------	---------------	-------------------

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

#### 2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Strategic manageability innovation	
4	Communication skills	
5	Interpersonal relations	
6	Leadership skills	
7	Supervisory and administrative qualities	
8	Overall grading on attributes (Sum of 1 to 7)/7	

2. (b) Weightage of the grade on 'attributes' 2(a)(8) x 0.3	

### 3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules, laws, and regulations	
2	Managerial and organizational capabilities	
3	Ability to plan and implement projects and	
	change management ability	
4	Overall grading on functional competency	
	(1+2+3)/3	

3. (	(b)	Weightage of th	grade on 'fi	unctional com	petency' 3	(a) (	(4)	x 0.
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4. Reasons for disagreement with the reporting officer of upon and comments if officer reported upon is Scheduled	
* Conditions to fill column 4.	
(1) if you don't agree with the reporting officer then ple column 4.	ease state your reasons for disagreement in
(2) If you agree with the reporting officer that the please give detailed reasons in column 4. (The revithe reporting officer and the officer reported up filling this section).	iewing officer may in such cases call both
(3) If the person reported upon is a member of Schedu whether the attitude of the reporting officer in as caste/Scheduled Tribe member has been fair and justice.	sessing the performance of the Scheduled
5. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]	
Date:	Signature of Reviewing Authority Name (In Block Letters)
	Designation

Section IV(B)  (a) 'Pen Picture' and performance improvement comments of the reviewing authority. Pleasomment (in about 100 words) on the overall qualities of the officer including areas of strengths and sser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaks ections and women.					
8(1	b). Your views may be given here in case y	ment given by the reporting officer in section ou feel like adding any other domain assignm			
8(1	_				
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment	ou feel like adding any other domain assignm  Investigation			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS	ou feel like adding any other domain assignm  Investigation  Exemption			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT	Investigation Exemption Computer operations			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration	Investigation Exemption Computer operations Secretariat deputations			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO	Investigation Exemption Computer operations Secretariat deputations International Taxation			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing			
8(1	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing BPR			
8(I to	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System HRD	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing BPR  Signature of Reviewing Authority			
8(I to	b). Your views may be given here in case y the officer reported upon.  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing BPR			

#### **General Guidelines for filling up the PAR Form**

#### 1. Introduction

- 1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility
- 1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.
- 1.3 All the columns should be filled with due care and attention and after devoting adequate time.
- 1.4 Although the actual documentation of performance appraisal is a year end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

#### 2. Section-I

- 2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, form 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.
- 2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.
- 2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.
- 2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.
- 2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned

Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed seriously.

#### 3. Section-II

- 3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.
- 3.2 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year and finalized by 30th April, positively. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply, or the new reporting officer can change the work plan with the consultation of the officer concerned. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review, the work plan may undergo some changes from that originally prepared.
- 3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the office during the year and his contribution could be considered for evaluation his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the earlier quarter should be taken into consideration.
- 3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.
- 3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment
- 3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.
- 3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.
- 3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### 4. Section -III

- 4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.
- 4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.
- 4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.
- 4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:
  - (i) If the Officer's integrity is beyond doubt, it may be so stated.
- (ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:
  - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
  - (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
  - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
  - (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

- 4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.
- 4.6 Reporting authority is then required to make recommendations relating to domain assignment.

#### 5. Section-IV

- 5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".
- 5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.
- 5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

#### 6. Numerical Grades

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

#### Guidelines regarding filling up of APAR with numerical grading

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a scoreof 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

(vi) APARs graded below 4 will be given a score of zero.

#### 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

#### 8. Disclosure

- 8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- 8.3 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

#### 9. Representations

- 9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
- 9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- 9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'

## 10. Time Schedule for preparation/completion of APAR

## 10.1 The following schedule should be strictly followed:-

## Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT	
1.	Blank PAR form to be given to the officer	1st April	1st May	
	reported upon by the administration			
	Division/personnel Department, specifying the			
	reporting officer and reviewing authority			
2.	Self appraisal for current year	30th April	31st May	
3.	Appraisal by reporting authority	31st May	30th June	
4.	Appraisal by reviewing authority and APAR to be	30th June	31st July	
	sent to the custodian/ coordinating authority			
5.	Disclosure to the officer reported upon by the	31st August	15th September	
	custodian/ coordinating authority			
6.	Representation of the officer reported upon, if	15th September	30th September	
	any to the coordinating authority			
7.	Forwarding of representation of the officer	30th September	15th October	
	reported upon to the competent authority by			
	the coordinating authority			
8	Disposal of the representation by the	31st October	30th November	
	competent authority after consultation with the			
	reporting and reviewing authorities and			
	forwarding to the coordinating authority			
9	Communication of the decision/comment of the	15th November	15th December	
	competent authority to the officer reported			
	upon by the coordinating authority			
10	End of entire PAR process	31st December	31st December	

- 10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).
- 10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.
- 10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).
- 10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.
- 10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.
- 10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1
- 10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.
- 10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.
- 10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.
- 10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

#### Form 2

(Joint/Additional Commissioner or Joint/Additional Director of Income Tax and equivalent)

PEH	od for which PAR is not written		Reas	ons wh	y the PAR is no	nt written
1 0110	To which the total the written		ricus	0113 1111	y circ 17 (10 110	ye written
SI.	Name and designation of	Post he	eld during	Time	period as	Date of receipt of self
No.	the Reporting Officer	the per	_		ting Officer	appraisal by the
						Reporting Officer
		1				
CI	Name and designation of	Doot be	ماما مارستام م	T:	mariad as	Data of wassint of
SI. No.	Name and designation of the Reviewing Officer	the per	eld during	Time	period as wing Officer	Date of receipt of PAR by the Reviewing
INO.	the Keviewing Officer	the per	iou	itevie	wing Officer	Officer
			Date of r	eceipt	of performan	ce appraisal report by
Date	of receipt of performance a	opraisal I	Date Of I			
	of receipt of performance ap	ppraisai	CCIT(CCA	-		
		ppraisai		-		
		ppraisai		-		

## **Section I- Basic Information**

(To be filled in by the Head of Department)

1. Name of the o	fficer rep	orted up	on:				
2. Service:		3. Year o	f recruitment:			4. Yea	r of allotment:
5. Civil Code No.							
6. Date of Birth:							
7. Present Grade	:						
8. Present post h	eld by th	e officer (	during the per	iod re	eported upon	:	
9. Date of appoir	ntment to	present	post:				
10. Reporting an	d Review	ing Autho	ority*				
Reporting Author	rity		Name 8	ù Desi	gnation		Period worked
Reviewing Autho	rity						
* Multiple entri							
11. Period of abs	ence on		Period		Туре		Remarks
On Leave (specify type) Others (specify)				.,,,,,,			
12 Education	d trainin	7 NYO 242	as for which wa	· · · · ·	stad and atta-	2424	
12. Education and training p  Nominated Attend			Institute				Reason for non attendance
					1		

13. Awards/Honours			
14. Penalties, if any, impo ear	sed during the		
.5. Date of filing the annu December	al immovable property re	turn for year e	ending
.6. Date of last prescribed and above.	medical examination for	officers 40 yea	ars of age
.7. Position of Staff poste	d with the officer as on 31	L <sup>st</sup> December o	of the year.
Designation	Sanctioned Streng	gth	Actual Strength
	ted APARs of Group 'A' a porting year, within the st		working under him/her, in ?
			e Department
Date:		Please Affi	ix Stamp

#### **Section II – Self Appraisal**

#### 1.Brief description of duties:

Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.							

#### 2. (a) Annual work allocated, completed and achievements (for assessment posts only):

Tasks to be performed	Delive	erables (1)	Actual Achievement	Divergences if any & reasons
	Initial (3) Mid Year (4)		(2)	
<b>Budget Collection</b>				
Current demand collection				
Arrear demand collection				
Disposal of audit objections				
Disposal of grievances				
Processing of returns				
Quality Assessment				
Any other targets set				

<sup>[1]</sup> Deliverables refer to quantitative or financial targets or verbal description of expected outputs.

<sup>[2)</sup> Actual achievement refers to achievement against the specified deliverables in respect of each task (as updated at mid-

<sup>[3]</sup> Initial listing of deliverables are to be finalized within 1 month of the start of the period under report.

<sup>[4]</sup> Mid –year listing of deliverables are to be finalized within 6 months of the start of the period under report.

(b) Annual work allocated, completed and achievements (for posts other than assessment in not more than 200 words.):
3. What are the factors, if any, that hindered your performance?
3. What are the factors, if any, that hindered your performance?

5. Declaration regarding work plans for subordinate		
Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year,	Yes/No	Date
in respect of whom you are the reporting authority?		
6.		
Have you filed your annual property return for the year reported upon	Yes/No	Date
Date:	e of officer re	eported upon

#### Section III (A)- Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

#### 1. (a) Assessment of planned work and targets\*: (40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.4	
(*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of achievement of those quantitative targets.)	, ,
2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)	

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Supervisory and administrative qualities	
8	Ability to motivate and develop subordinates	
9	Overall grading on attributes (Sum of 1 to 8)/8	

2. (b) V	<b>Neighta</b>	ge of th	e grad	e on 'at	tributes	' 2(a)(9	9) x 0.3			

#### 3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office procedure and laws relating to area of functional specializations	
2	Coordination ability	
3	Drafting ability	
4	Overall grading on functional competency (1+2+3)/3	

3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3	
<ul><li>4. Communication of target.</li><li>a. Date of Communication of target by the reporting officer</li></ul>	

b. Whether targets were fixed in consultation wit respect of whom the target/work was allocated. If r fixed?	
c. Was any mid-year evaluation done? If yes, please	give date.  Yes /No  Date
d. Were any changes made in work plan in vie manpower, economic for other situations? Pleas section II, part 3 were taken into account during the	se comment whether the issues mentioned in
<b>5. Integrity:-</b> Please comment on the integrity of the form)	officer. (Please follow instruction given at end of
6. If the grading in any row of section III parts 1 (a in part 7 is also below 6 or above 9 then please given	
7. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)	]
	Signature of Reporting Authority
Date:	Name (In Block Letters) Designation

	it comments of the reporting authority . F
nent (in about 100 words) on the overall qualing strengths and his attitude towards subording and women.	
ons and women.	
	nment (Please tick mark or suggest any fo
give suggestions in space available.)	
	Investigation
give suggestions in space available.)  Assessment	
give suggestions in space available.)  Assessment  TDS	Investigation Exemption
give suggestions in space available.)  Assessment TDS ITAT	Investigation Exemption Computer operations
give suggestions in space available.)  Assessment  TDS  ITAT  Administration	Investigation Exemption Computer operations Secretariat deputations
give suggestions in space available.)  Assessment  TDS  ITAT  Administration  PSU deputations including CVO	Investigation Exemption Computer operations Secretariat deputations International Taxation
give suggestions in space available.)  Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
give suggestions in space available.)  Assessment  TDS  ITAT  Administration  PSU deputations including CVO  International Assignments  System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
give suggestions in space available.)  Assessment  TDS  ITAT  Administration  PSU deputations including CVO  International Assignments  System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
give suggestions in space available.)  Assessment  TDS  ITAT  Administration  PSU deputations including CVO  International Assignments  System  HRD	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing BPR
give suggestions in space available.)  Assessment  TDS  ITAT  Administration  PSU deputations including CVO  International Assignments  System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing BPR  Signature of Reporting Authorit

#### Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the
various attributes in section III? Do you agree with the assessment of the reporting officer in respect
of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No
--------

#### If not in agreement with reporting officer then please fill the form below.

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

#### 1. (a) Assessment of planned work and targets\*: (40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.4	
(*Assessment of planned work and targets here should be assessed against targets/projects/deadlines	
( rissessment or planned from and targets nere should be assessed against targets, projects, academics	

set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

#### 2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)

= (a) resessing to retain a test (see retains to this item)			
S. No.		Grade	
1	Attitude to work and initiative		
2	Decision making ability		
3	Discipline		
4	Communication skills		
5	Interpersonal relations		
6	Leadership qualities		
7	Supervisory and administrative qualities		
8	Ability to motivate and develop subordinates		
9	Overall grading on attributes (Sum of 1 to 8)/8		

2 (b) \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
2. (b) Weightage of the grade on 'attributes' 2(a)(9) x 0.3	
( ) ( ) ( )	

#### 3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office procedure and laws relating to area of functional specializations	
	·	
2	Coordination ability	
3	Drafting ability	
4	Overall grading on functional competency (1+2+3)/3	

3. (b) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3
---

	sons for disagreement with the reporting officer on and comments if officer reported upon is Scho	•	
(1) if (2) I	ditions to fill column 4.  you don't agree with the reporting officer then placed to the column 4.  f you agree with the reporting officer that the please give detailed reasons in column 4. (The retained the reporting officer and the officer reported usefilling this section).	e overall viewing	grading should be below 6 ther officer may in such cases call both
(3)	If the person reported upon is a member of Scheowhether the attitude of the reporting officer in a caste/Scheduled Tribe member has been fair and j	ssessing	-
5. Ove	rall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]		
Date:_	<del></del>	_	ure of Reviewing Authority (In Block Letters)

# Section IV(B)

<b>6. (a)</b> 'Pen Picture' and performance improvement comment (in about 100 words) on the overall qualit lesser strengths and his attitude towards subordin sections and women.	ties of the officer including areas of strengths and
6. (b) Recommendation relating to domain assignment 8(b). Your views may be given here in case you to the officer reported upon.	ment given by the reporting officer in Section-III, ou feel like adding any other domain assignment
Assessment	Investigation
TDS	Exemption
ITAT	Computer operations
Administration	Secretariat deputations
PSU deputations including CVO	International Taxation
International Assignments	Transfer Pricing
System	BPR
HRD	
Date:	Signature of Reviewing Authority  Name (In Block Letters)
<u> </u>	Designation

#### General Guidelines for filling up the PAR Form

#### 1. Introduction

- 1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility
- 1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.
- 1.3 All the columns should be filled with due care and attention and after devoting adequate time.
- 1.4 Although the actual documentation of performance appraisal is a year end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

#### 2. Section-I

- 2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, form 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.
- 2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.
- 2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.
- 2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.
- 2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned

Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed seriously.

#### 3. Section-II

- 3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.
- 3.2 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year and finalized by 30th April, positively. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply, or the new reporting officer can change the work plan with the consultation of the officer concerned. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review, the work plan may undergo some changes from that originally prepared.
- 3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the office during the year and his contribution could be considered for evaluation his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the earlier quarter should be taken into consideration.
- 3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.
- 3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment
- 3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.
- 3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.
- 3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### 4. Section -III

- 4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.
- 4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.
- 4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.
- 4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:
  - (i) If the Officer's integrity is beyond doubt, it may be so stated.
- (ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:
  - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
  - (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
  - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
  - (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

- 4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.
- 4.6 Reporting authority is then required to make recommendations relating to domain assignment.

#### 5. Section-IV

- 5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".
- 5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.
- 5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

#### 6. Numerical Grades

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

#### Guidelines regarding filling up of APAR with numerical grading

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a scoreof 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

(vi) APARs graded below 4 will be given a score of zero.

#### 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

#### 8. Disclosure

- 8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- 8.4 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

#### 9. Representations

- 9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
- 9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- 9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'

# 10. Time Schedule for preparation/completion of APAR

# 10.1 The following schedule should be strictly followed:-

# Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer	1st April	1st May
	reported upon by the administration		
	Division/personnel Department, specifying the		
	reporting officer and reviewing authority		
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be	30th June	31st July
	sent to the custodian/ coordinating authority		
5.	Disclosure to the officer reported upon by the	31st August	15th September
	custodian/ coordinating authority		
6.	Representation of the officer reported upon, if	15th September	30th September
	any to the coordinating authority		
7.	Forwarding of representation of the officer	30th September	15th October
	reported upon to the competent authority by		
	the coordinating authority		
8	Disposal of the representation by the	31st October	30th November
	competent authority after consultation with the		
	reporting and reviewing authorities and		
	forwarding to the coordinating authority		
9	Communication of the decision/comment of the	15th November	15th December
	competent authority to the officer reported		
	upon by the coordinating authority		
10	End of entire PAR process	31st December	31st December

- 10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).
- 10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.
- 10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).
- 10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.
- 10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.
- 10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1
- 10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.
- 10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.
- 10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.
- 10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

# Form I (a)

# (Deputy/Assistant Commissioner or Deputy/Assistant Director of Income Tax and equivalent) (Assessing officers only)

Dori	Period for which PAR is not written Reasons why the PAR is not written						
Peri	od for which PAR is not wr	itten	Reas	sons why the PAR	s not written		
SI.	Name and designation	Post	held	Time period as	Date of receipt	of	
No.	of the Reporting Officer	during		Reporting		by	
		period		Officer	the Reporti Officer	ng	
SI.	Name and designation	Post	held	Time period as	=		
No.	of the Reviewing Officer	during			,	he	
		period		Officer	Reviewing Office	3r	
		1		1	1		
Date	of receipt of perform	mance	Date of	receipt of per	formance annrai		
	aisal report by CBDT	Hance		y CCIT(CCA)	ormance apprais	Sai	
1.1	1 / -		1				

## **Section I- Basic Information**

(To be filled in by the Head of Department)

1. Name of the officer re	eported up	on:				
2. Service:	3. Year o	of recruitment:		4. Year of al	lotment:	
5. Civil Code No.						
6. Date of Birth:						
7. Present Grade:						
8. Present post held by	the officer	during the perio	od reported upo	n:		
9. Date of appointment	9. Date of appointment to present post:					
10. Reporting and Revie	wing Auth	ority*				
		Name &	Designation	Perio	d worked	
Reporting Authority						
Reviewing Authority						
* Multiple entries poss						
11. Period of absence o	n leave, et	<b>c.</b> Period	Tuno		Remarks	
On Leave (specify type)		renou	Туре		IVEIIIGINS	
Others (specify)						
12. Education and train	ng progran	ns for which no	minated and att	ended		
	tended	Institute		ubject	Reason for non attendance	
		İ	1			

13. Awards/Honours

14. Penalties, if any, imposed du	uring the							
	15. Date of filing the annual immovable property return for year ending  December							
16. Date of last prescribed medical examination for officers 40 years of age								
and above.  17. Position of Staff posted with the officer as on 31 <sup>st</sup> December of the year.								
17. Position of Staff posted with								
Designation	Sanctioned	strength	Actual Strengt	h				
18. Has the officer completed him/her, in respect of the pr		•		~				
			e Department					
Date:								

#### **Section II - Self Appraisal**

(Ob imp	jectives of ortant asp		ies: I hold and the tasks you are Please clearly state the work	re required to per	form,		
		f assessment v of assessmen	vork: ts completed during th	e period:			]
(b)	Number	of assessmen	ts, out of (a) above, wh	nere assesse is	eithei	r a firm or a co	rporate entity:
(c)	Number	of Assessmen	ts done during Financia	al Year:			
	SI.No.		Description		Num	nber of Cases	1
	i.	Opening Bala	ance as on 1 <sup>st</sup> April				1
	ii.		d during the Financial	Year			1
			ses u/s 263 and 147/14				
	iii.		eted as on 31 <sup>st</sup> March	<b>,</b>			1
	iv.	•	s pending for scrutiny				1
(d)			sposal of cases:				-
	SI.No.	Quarter	Number of Cases pending at the opening of Quarter	Number of ca added during Quarter		Disposal during the Quarter	Number of cases pending at the end of Quarter
	i.	April to June					
	ii.	July to September					
	iii.	October to December					
	iv.	January to March					
(e)	Disposa	of cases in the	e month of March:	Г			

(e)# Top 10 additions in descending order (each issue to be treated separately) in the assessments done during the period:

SI. No	Name of assessee, PAN and A.Y.	Amount of addition	Returned Income (in Rs.)	Assessed Income (in Rs.)	*(i) (ii)	Issue in brief, Whether issue is fresh or same as earlier year's Whether assessment is ex- parte	Whether penalty for concealment has been initiated?
i						purce	
ii							
iii							
iv							
V							
vi							
vii							
Give # A 3. Eff	ne purpose of this inputed details from at least of the details from the purpose of the details of of	4 (Four) assess therever neces videning of tax ct of Non-filer ons received t	sment orders sary.) base: s Monitoring	g System (NM	1S) case:		ade.
(ii)	Number of letters i intimation through		sees within :	15 days of re	ceipt of		
(iii)	Number of letters r	eturned undel	livered out o	f (ii), above.			
(iv)	Number of letters i	ssued to alterr	nate address	es.			
(v)	Number of Income	-tax returns re	ceived in res	ponse to iter	n (ii), ak	pove.	
(vi)	Number of cases in NMS.	which remark	: - 'no return	is required'	– is ente	ered in	
(vii)	Number of cases in in NMS.	which remark	x – 'assessee	is not tracea	ble' – is	entered	
(viii)	Number of notices Act, 1961.	issued in AST (	under sectio	n 142(1)/148	of Inco	me Tax	

(* in respect of intimations received through NMS during the period under report excluding its last month or part month and intimations brought forward to the period under report only)			
(b) Number of cases in which action under section 271F (penalties for non-filing of ret income) taken.	urn of		
(c) Number of cases in which action under section 276CC (prosecution for non-filing o income) taken.	f return of		

4. Other work allocated, completed and achievements (for assessment posts only):

Tasks to be performed	Delive	Deliverables (1)		Divergences if any & reasons
	Initial (3)	Mid Year (4)	(2)	
<b>Budget Collection</b>				
<b>Current demand collection</b>				
Arrear demand collection				
Disposal of audit objections				
Disposal of grievances				
Processing of returns				
Any other targets set				

- [1] Deliverables refer to quantitative or financial targets or verbal description of expected outputs.
- [2) Actual achievement refers to achievement against the specified deliverables in respect of each task (as updated at mid-year).
- [3] Initial listing of deliverables are to be finalized within 1 month of the start of the period under report.
- [4] Mid –year listing of deliverables are to be finalized within 6 months of the start of the period under report.

. What are the factors, if any, that hindered your performance?		
contribution? If so, please give a brief description including journal finding solutions by out-of-the box thinking, initiatives for improvin innovations for public service delivery and also quality work done(not	g the work	environme
lease mention in about 100 words tasks/projects to be performed, tasks/ projects compleantities achievements, and outstanding/significant contribution.	eted including q	ualitative and
Declaration regarding work plans for subordinate		
Have you set the annual or periodic work plans or if applicable, work putput monitoring system, for all officers/officials for the current year,	Yes/No	Date
n respect of whom you are the reporting authority?		
lave you filed your annual property return for the year reported upon	Yes/No	Date
	of officer re	

#### Section III(A) - Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

# **1.** (a) Assessment of 'scrutiny work' done during the period\*: (25% weightage will be assigned to this item)

S. No.		Grade
1	Consistency in all assessments	
2	Quality of investigations made	
3	Time management in disposal of assessments	
4 #	Quality of assessment orders (Natural Justice, Marshalling of	
	facts, Application of proper law, Drafting quality of final order)	
5	Over all grading on 'scrutiny work' (1+2+3+4)/4	

<sup>(\*</sup>Assessment of 'scrutiny work' here should be done against the details of assessment work done during the period under report as mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form)

[# Note: Refer to item 4 above. Mere addition to the tax demand by itself should not be the criterion. Due weightage should be given to legality, fairness and reasonableness of such orders.]

1. (b) Weightage of the grade on 'Scrutiny work' 1 (a)(5) x 0.25	
· · · · · · · · · · · · · · · · · · ·	

# 2. (a) Assessment of other planned work including efforts towards widening of tax base during the period\*: (25% weightage will be assigned to this item)

S. No.		Grade
1	Timely issue of letters to the assessees on receiving information	
	in NMS and subsequent follow-up action	
2	Adequacy of efforts which resulted in filing of new income tax	
	returns	
3	Adequacy of efforts before closure of NMS action	
4	Timely issue of notices u/s 142(1)/148 where no return is filed	
	and u/s 271F and 276CC to improve compliance	
5	Accomplishment of other planned work	
6	Quality of Output	
7	Analytical ability	
8	Efforts made to achieve other planned work	
9	Average of (1) to (8)#	

(\*Assessment of other planned work including efforts towards widening of tax base should be done against the details provided in part 3(a), 3(b), 3(c) & 4 of this form. # while calculating the average only the items which are relevant to the nature of work of the officer being reported upon may be taken)

2(b) Weightage of the grade on other planned work including efforts towards	
widening of tax base 2(a)(9) x 0.25	

3. (a) Assessment of Attributes: (25% weightage will be assigned to this item)
5. (a) rissessment of retainances. (25% Weightage Will be assigned to this feeling

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	Overall grading on attributes (Sum of 1 to 8)/8	

5	Interpersonal relations		
6	Leadership qualities		
7	Willingness to learn		
8	Ability to motivate and develop subordinates		
9	Overall grading on attributes (Sum of 1 to 8)/8		
	eightage of the grade on 'attributes' 3(a)(9) x 0.25  sessment of functional competency: (25% weightage will be assigned	to this item)	
. (u) / 13	sessinent of functional competency. (25% weightage will be assigned	to this item;	
S.		Grade	
No.			
1	Knowledge of rules & regulations/office procedure area of functional specializations		
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment		
3	Drafting ability		
4	Overall grading on functional competency (1+2+3)/3		
. Whet	of Communication of target by the reporting officer the character that the character in the consultation with officer(s) concerned in of whom the target/work was allocated. If not how were the targets	V AC / N A	
. Was a	ny mid-year evaluation done? If yes, please give date.	Yes /No	
		Date	
ituatior	any changes made in work plan in view of the infrastructure, manpowns? Please comment whether the issues mentioned in section II, public during the mid-year evaluation.		

<b>6. Integrity:-</b> Please comment on the integrity of the officer. (Form)	Please follow instruction given at end of
7. If the grading in any row of section III parts 1 (a), 2 (a grading in part 8 is also below 6 or above 9 then please same.	
8. Overall Grade on a scale of 1-10 [ 1(b) +2(b) +3(b) +4(b) ]	
<del></del>	Signature of Reporting Authority
Date:	Name (In Block Letters)
	Designation

# Section III (B)

ctions and wo		nates & colleagues from SC, ST & other wea
	men.	
b) Recommer	dation rolating to domain accignm	
suggestion	ns in space available.)	ent (Please tick mark or suggest any four or a
ı	ns in space available.)	
Assess TDS	ns in space available.)	Investigation  Exemption
Assess	ns in space available.)	Investigation
Assess TDS ITAT	ns in space available.)	Investigation Exemption
Assess TDS ITAT Admir	ns in space available.) sment	Investigation Exemption Computer operations
Assess TDS ITAT Admir PSU d	sment nistration	Investigation Exemption Computer operations Secretariat deputations
Assess TDS ITAT Admir PSU d	ns in space available.)  sment  nistration eputations including CVO ational Assignments	Investigation Exemption Computer operations Secretariat deputations International Taxation
Assess TDS ITAT Admir PSU d Intern	ns in space available.)  sment  nistration eputations including CVO ational Assignments	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assess TDS ITAT Admir PSU d Intern Syster	ns in space available.)  sment  nistration eputations including CVO ational Assignments	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
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Assess TDS ITAT Admir PSU d Intern Syster	ns in space available.)  sment  nistration eputations including CVO ational Assignments	Investigation Exemption Computer ope Secretariat de International T Transfer Pricin BPR  Signature of

#### Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No
--------

#### If not in agreement with reporting officer then please fill the form below.

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.)

1. (a) Assessment of 'scrutiny work' done during the period\*: (25% weightage will be assigned to this item)

S. No.		Grade
1	Consistency in all assessments	
2	Quality of investigations made	
3	Time management in disposal of assessments	
4 #	Quality of assessment orders (natural justice, marshalling of	
	facts, application of proper law, drafting quality of final order)	
5	Over all grading on 'scrutiny work' (1+2+3+4)/4	

<sup>(\*</sup>Assessment of 'scrutiny work' here should be done against the details of assessment work done during the period under report as mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form)

[# Note: Refer to item 4 above. Mere addition to the tax demand by itself should not be the criterion. Due weightage should be given to legality, fairness and reasonableness of such orders.]

1. (b)	Weightage o	f the grade on	'Scrutiny work	1 '	(a)(5	) x 0	.25
--------	-------------	----------------	----------------	-----	-------	-------	-----

2.	(a)	Assessn	nent d	of oth	er plaı	nned	work	including	efforts	towards	widening	of	tax	base
	dur	ing the	period	l*: (25	<b>%</b> weig	htag	e will b	oe assigned	d to this	item)				

<u> </u>	e period : (25% weightage will be assigned to this item)	
S. No.		Grade
1	Timely issue of letters to the assessees on receiving information	
	in NMS and subsequent follow-up action	
2	Adequacy of efforts which resulted in filing of new income tax	
	returns	
3	Adequacy of efforts before closure of NMS action	
4	Timely issue of notices u/s 142(1)/148 where no return is filed	
	and u/s 271F and 276CC to improve compliance	
5	Accomplishment of other planned work	
6	Quality of Output	
7	Analytical ability	
8	Efforts made to achieve other planned work	
9	Average of (1) to (8)#	

<sup>(\*</sup> assessment of efforts towards widening of tax-base should be done against the details provided in part 3(a), 3(b) & 3(c) of this form.

<sup>#</sup> while calculating the average only the items which are relevant to the nature of work of the officer being reported upon may be taken)

2(b)	Weightage of the	he grade on	other	planned	work	including	efforts	towards	widening	of tax
base	2(a)(9) x 0.25									

# 3. (a) Assessment of Attributes: (25% weightage will be assigned to this item)

S.No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	Overall grading on attributes (Sum of 1 to 8)/8	

3. (b) Weightage of the grade on 'attributes' 3(a)(9) x 0.25	

# 4. (a) Assessment of functional competency: (25% weightage will be assigned to this item)

S.No.		Grade
1	Knowledge of rules & regulations/office procedure area of	
	functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy	
	/General Law in case of assessment	
3	Drafting ability	
4	Overall grading on functional competency (1+2+3)/3	

4. (b) Weightage of the grade on 'functional competency' 4(a) (4) x 0.25	

	5. Reasons for disagreement with the reporting officer or low grade upon and comments if officer reported upon is Scheduled Caste/Sch	•
	<ul> <li>Conditions to fill column 5.</li> <li>(1) If you don't agree with the reporting officer then please state you</li> </ul>	ur reasons for disagreement in
	column 5.	-
(2)	(2) If you agree with the reporting officer that the overall grading s give detailed reasons in column 5. (The reviewing officer ma- reporting officer and the officer reported upon to ascertain the this section).	y in such cases call both the
(3)	•	
6. O	5. Overall Grade on a scale of 1-10 [ 1(b) +2(b) +3(b) +4(b) ]	
Date		Reviewing Authority ock Letters)
	Designation	

# Section IV(B)

	ment given by the reporting officer in second ou feel like adding any other domain assi
. Your views may be given here in case y he office reported upon.	ou feel like adding any other domain assi
. Your views may be given here in case y	ou feel like adding any other domain assi
Assessment	ou feel like adding any other domain assi  Investigation  Exemption
Assessment	ou feel like adding any other domain ass  Investigation Exemption Computer operations
Assessment TDS ITAT Administration	ou feel like adding any other domain ass  Investigation Exemption
Assessment TDS ITAT	Investigation Exemption Computer operations Secretariat deputations
Assessment TDS ITAT Administration PSU deputations including CVO	Investigation Exemption Computer operations Secretariat deputations International Taxation
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
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#### **General Guidelines for filling up the PAR Form**

#### 1. Introduction

- 1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility
- 1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.
- 1.3 All the columns should be filled with due care and attention and after devoting adequate time.
- 1.4 Although the actual documentation of performance appraisal is a year end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

#### 2. Section-I

- 2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, form 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.
- 2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.
- 2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.
- 2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.
- 2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned

Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed seriously.

### 3. Section-II

- 3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.
- 3.2 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year and finalized by 30th April, positively. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply, or the new reporting officer can change the work plan with the consultation of the officer concerned. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review, the work plan may undergo some changes from that originally prepared.
- 3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the office during the year and his contribution could be considered for evaluation his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the earlier quarter should be taken into consideration.
- 3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.
- 3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment
- 3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.
- 3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.
- 3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

### 4. Section -III

- 4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.
- 4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.
- 4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.
- 4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:
  - (i) If the Officer's integrity is beyond doubt, it may be so stated.
  - (ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:
    - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
    - (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
    - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
    - (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

- 4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.
- 4.6 Reporting authority is then required to make recommendations relating to domain assignment.

### 5. Section-IV

- 5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".
- 5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.
- 5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

#### 6. Numerical Grades

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

### Guidelines regarding filling up of APAR with numerical grading

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a scoreof 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

(vi) APARs graded below 4 will be given a score of zero.

# 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

#### 8. Disclosure

- 8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- 8.5 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

### 9. Representations

- 9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
- 9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- 9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'

# 10. Time Schedule for preparation/completion of APAR

# 10.1 The following schedule should be strictly followed:-

# Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer	1st April	1st May
	reported upon by the administration		
	Division/personnel Department, specifying the		
	reporting officer and reviewing authority		
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be	30th June	31st July
	sent to the custodian/ coordinating authority		
5.	Disclosure to the officer reported upon by the	31st August	15th September
	custodian/ coordinating authority		
6.	Representation of the officer reported upon, if	15th September	30th September
	any to the coordinating authority		
7.	Forwarding of representation of the officer	30th September	15th October
	reported upon to the competent authority by		
	the coordinating authority		
8	Disposal of the representation by the	31st October	30th November
	competent authority after consultation with the		
	reporting and reviewing authorities and		
	forwarding to the coordinating authority		
9	Communication of the decision/comment of the	15th November	15th December
	competent authority to the officer reported		
	upon by the coordinating authority		
10	End of entire PAR process	31st December	31st December

- 10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).
- 10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.
- 10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).
- 10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.
- 10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.
- 10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1
- 10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.
- 10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.
- 10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.
- 10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

# Form I

(Deputy/Assistant Commissioner or Deputy/Assistant Director of Income Tax and equivalent)

	erformance Appraisal Report fi	-				
Perio	od for which PAR is not written		Reas	ons why	the PAR is no	ot written
			I			
SI.	Name and designation of	Post he	ld during	Time	period as	Date of receipt of self
No.	the Reporting Officer	the peri	od	Reporti	ng Officer	appraisal by the Reporting Officer
SI.	Name and designation of		ld during		period as	· '
No.	the Reviewing Officer	the peri	od	Review	ing Officer	PAR by the Reviewing Officer
Date	of receipt of performance a	ppraisal	Date of r	eceipt o	f performan	ce appraisal report by
repo	rt by CBDT		CCIT(CCA)	)		

# **Section I- Basic Information**

(To be filled in by the Cadre Controlling Authority)

1. Name of the officer	eported up	on:			
2. Service:	3. Year o	of recruitment:		4. Year of allo	tment:
5. Civil Code No.					
6. Date of Birth:					
7. Present Grade:					
8. Present post held by	the officer	during the peri	od reported upo	n:	
9. Date of appointmen	to present	post:			
10. Reporting and Revi	ewing Auth	ority*			
Reporting Authority		Name &	Designation	Period	worked
Reviewing Authority					
* Multiple entries pos					
11. Period of absence of	n leave, et	<b>c.</b> Period	Туре		Remarks
			Турс		Kemarks
On Leave (specify type) Others (specify)					
Others (specify)					
Others (specify)  12. Education and train	ing progran	ns for which no Institute		<b>ended</b> ubject	Reason for non attendance

13. Awards/Honours		
14. Penalties, if any, imposed du year	uring the	
15. Date of filing the annual imm December	novable property return for year e	nding
16. Date of last prescribed medicand above.	cal examination for officers 40 yea	ers of age
17. Position of Staff posted with	the officer as on 31 <sup>st</sup> December o	f the year.
Designation	Sanctioned strength	Actual Strength
	APARs of Group 'B' officers and evious reporting year, within the	
Date:	Signature <sub>-</sub> Head of th Please Affi	e Department

# Section II – Self Appraisal

# **1.Brief description of duties:**(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an

important aspect of the APAR. Please clearly state the work expected to be performed and your percondictives and achievements.	
2. Annual work allocated, completed and achievements (for posts other than assumore than 200 words.):	essment in not

During the pe						
Contribution: II	30, picase give	e a brief desc	inpulati includii	ig journals an	id book publ	icatio

<sup>\*</sup>Please mention in about 300 words tasks/projects to be performed, tasks/ projects completed including qualitative and quantities achievements, and outstanding/significant contribution

5. Decla	ration regard	ling wor	k plans fo	r subordin	ate		<u>,                                      </u>	

Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year, in respect of whom you are the reporting authority?	Yes/No	Date
6.		
Have you filed your annual property return for the year reported upon	Yes/No	Date
 Signature	e of officer re	eported upon
Date:		-

# Section III(A) - Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

# 1. (a) Assessment of planned work and targets\*: (40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

1. (b) Weightage of the grade on 'Work Outpu	ť 1	1 (a)(!	5) x 0.4
--	-----	---------	----------

(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

# 2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	Overall grading on attributes (Sum of 1 to 8)/8	

	ie grade on 'attributes' 2(a)	tage of the grade on 'attributes' 2(a)(9	) x 0.3
--	-------------------------------	--	---------

# 3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office	
	procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth	
	tax/Accountancy /General Law in case of	
	assessment and other functional specialisations	
	for non assessment posts.	
3	Drafting ability	
4	Overall grading on functional competency	
	(1+2+3)/3	

3. (	(b)	Weightage of the grade	le on 'functional co	mpetency' 3	Вlа	۱ (،	4)	x 0.	.3
٠.,	~	, treignituge on the grau	c on ranctional co	pccciicy c	~ \ ~	, ,	•,	~ ~	

4. Communication of target.			
a. Date of Communication of target by the reporting officer			
b. Whether targets were fixed in consultation with office respect of whom the target/work was allocated. If not how fixed?		Yes /No	
c. Was any mid-year evaluation done? If yes, please give date	e.	Yes /No Date	
d. Were any changes made in work plan in view of the manpower, economic for other situations? Please communication II, part 3 were taken into account during the mid-year	nent whether the		l tioned in
<b>5. Integrity:</b> -Please comment on the integrity of the officer. form)	(Please follow instru	uction given	at end of
6. If the grading in any row of section III parts 1 (a), 2 (a) of in part 7 is also below 6 or above 9 then please give details			-
7. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]			
Date:	Signature of Rep Name (In Block Designation	Letters)	

# Section III (B)

comment lesser str	<b>8. (a)</b> 'Pen Picture' and performance improvement comments of the reporting authority . Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards subordinates & colleagues from SC,ST & other weaker sections and women.						
S (h) Rec	ommendation relating to domain assignment	ent (Please tick mark or suggest any four or					
	e suggestions in space available.)	ent (Flease tick mark of suggest any rour of					
8							
	Assessment	Investigation					
	TDS	Exemption					
	ITAT	Computer operations					
	Administration	Secretariat deputations					
	PSU deputations including CVO	International Taxation					
	International Assignments	Transfer Pricing					
	System	BPR					
	HRD						
		Signature of Reporting Authority					
Date:		Name (In Block Letters)					
		Designation					

# Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

### If not in agreement with reporting officer then please fill the form below.

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

# 1. (a) Assessment of planned work and targets\*: (40% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

1.	(h)	Weightage	of the	grade o	ı 'Work	Output <sup>2</sup>	1	(a)(5) x	0.4
1.	121	vv cigiitage	oi tiie	graue or	IVVOIR	Outbut	_	lanjik	· · · -

# 2. (a) Assessment of Attributes: (40% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Supervisory & Administrative quality	
8	Ability to motivate and develop subordinates	
9	Overall grading on attributes (Sum of 1 to 8)/8	

2.	(b)	Weightage	of the	grade on	'attributes'	2(a)(9)	$\times 0.3$
----	-----	-----------	--------	----------	--------------	---------	--------------

# 3. (a) Assessment of functional competency: (30% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office	
	procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth	
	tax/Accountancy /General Law in case of	
	assessment and other functional specializations	
	for non assessment posts.	
3	Drafting ability to draft orders and reports	
4	Overall grading on functional competency	

<sup>(\*</sup>Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

	(1+2+3)/3
3. (b	) Weightage of the grade on 'functional competency' 3(a) (4) x 0.3
	easons for disagreement with the reporting officer or low grade given to the officer reported nand comments if officer reported upon is Scheduled Caste/Scheduled Tribe. *
upoi	n and comments if officer reported upon is scheduled caste/scheduled Tribe.
* Co	onditions to fill column 4.
(1)	if you don't agree with the reporting officer then please state your reasons for disagreement in column 4.
(2)	If you agree with the reporting officer that the overall grading should be below 6 then
	please give detailed reasons in column 4. (The reviewing officer may in such cases call both the reporting officer and the officer reported upon to ascertain the grading given before
	filling this section).
(3)	If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please indicate
	whether the attitude of the reporting officer in assessing the performance of the Scheduled caste/Scheduled Tribe member has been fair and just.
5. O	verall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]
	<u> </u>
	Signature of Reviewing Authority
Date	

Designation \_\_\_\_\_

# Section IV(B)

commer	Pen Picture' and performance improvement (in about 100 words) on the overall quatrengths and his attitude towards suborc	lities of th	e officer including areas of strengths and
	s and women.	aniaces &	concapacs from Sept. & other Weaker
8(	ecommendation relating to domain assig (b). Your views may be given here in case the office reported upon.	_	
	Assessment		Investigation
	TDS		Exemption
	ITAT		Computer operations
	Administration		Secretariat deputations
	PSU deputations including CVO		International Taxation
	International Assignments		Transfer Pricing
	System		BPR
	HRD		
			Signature of Reviewing Authority
vate:	<del></del>	D	Name (In Block Letters)
		Desig	gnation

# **General Guidelines for filling up the PAR Form**

#### 1. Introduction

- 1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility
- 1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.
- 1.3 All the columns should be filled with due care and attention and after devoting adequate time.
- 1.4 Although the actual documentation of performance appraisal is a year end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

# 2. Section-I

- 2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, form 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.
- 2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.
- 2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.
- 2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.
- 2.5 This section provides for regular annual medical examination. The health check is mandatory for all officers above the age of 40. A copy of part C of the health check up report is to be attached to the PAR form by the Admin. /Personnel Deptt. and a copy provided to the member of the service. The format of the health check up will be made available by the concerned

Admin./Personnel Deptt. A report of health issues should not be influencing the grading of an officer in any manner and health problems should not be viewed seriously.

### 3. Section-II

- 3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.
- 3.2 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year and finalized by 30th April, positively. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply, or the new reporting officer can change the work plan with the consultation of the officer concerned. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review, the work plan may undergo some changes from that originally prepared.
- 3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the office during the year and his contribution could be considered for evaluation his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the earlier quarter should be taken into consideration.
- 3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.
- 3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment
- 3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.
- 3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.
- 3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

### 4. Section -III

- 4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.
- 4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.
- 4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.
- 4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:
  - (i) If the Officer's integrity is beyond doubt, it may be so stated.
- (ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:
  - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
  - (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
  - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
  - (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

- 4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.
- 4.6 Reporting authority is then required to make recommendations relating to domain assignment.

#### 5. Section-IV

- 5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".
- 5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.
- 5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

#### 6. Numerical Grades

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

# Guidelines regarding filling up of APAR with numerical grading

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a scoreof 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.

(vi) APARs graded below 4 will be given a score of zero.

# 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

#### 8. Disclosure

- 8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- 8.6 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

# 9. Representations

- 9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
- 9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- 9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co-ordinating authority.

[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'

# 10. Time Schedule for preparation/completion of APAR

# 10.1 The following schedule should be strictly followed:-

# Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer	1st April	1st May
	reported upon by the administration		
	Division/personnel Department, specifying the		
	reporting officer and reviewing authority		
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be	30th June	31st July
	sent to the custodian/ coordinating authority		
5.	Disclosure to the officer reported upon by the	31st August	15th September
	custodian/ coordinating authority		
6.	Representation of the officer reported upon, if	15th September	30th September
	any to the coordinating authority		
7.	Forwarding of representation of the officer	30th September	15th October
	reported upon to the competent authority by		
	the coordinating authority		
8	Disposal of the representation by the	31st October	30th November
	competent authority after consultation with the		
	reporting and reviewing authorities and		
	forwarding to the coordinating authority		
9	Communication of the decision/comment of the	15th November	15th December
	competent authority to the officer reported		
	upon by the coordinating authority		
10	End of entire PAR process	31st December	31st December

- 10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of PARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).
- 10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.
- 10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD).
- 10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.
- 10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.
- 10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1
- 10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.
- 10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.
- 10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.
- 10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

# Form A (1)

# (Income Tax Officer) (Assessing officers only)

	me period which the report d	_				 f :
Perio	od for which PAR is not written		Reas	ons wh	y the PAR is no	ot written
SI.	Name and designation of	Post he	eld during	Time	period as	Date of receipt of self
No.	the Reporting Officer	the per	iod	Reporting Officer		appraisal by the Reporting Officer
SI.	Name and designation of	Post he	eld during	Time	period as	Date of receipt of
No.	the Reviewing Officer	the per	the period		wing Officer	PAR by the Reviewing Officer
	of receipt of performance ap	opraisal	Date of i		of performan	ce appraisal report by
-			-			
		l				

# **Section I- Basic Information**

(To be filled in by the Head of Department)

1. Name of the o	fficer repor	ted upo	on:			
2. Service:	3.	Year o	f recruitment:		4. Year of allo	otment:
5. Civil Code No.						
6. Category to w	hich the off	icer bel	ongs: Gen/OBC	/sc/st		
7. Date of Birth:						
8. Present Grade	:					
9. Present post h	eld by the o	officer o	during the perio	d reported upor	ı:	
10. Date of appo	intment to	presen	t post:			
11. Reporting an	d Reviewin	g Autho	ority*			
			Name & [	Designation	Period	worked
Reporting Author	rity					
Reviewing Autho	rity					
* Multiple entric	·					
12. Period of abs	ence on lea		Period	Туре		Remarks
On Leave (specify	type)		Cilou	Type		Kemarks
Others (specify)						
13. Education an	d training n	rogram	s for which non	ninated and atte	ended	
Nominated	Attend	_	Institute		ıbject	Reason for non
						attendance

14. Awards/Honours								
15. Penalties, if any, imposed during the year								
16. Date of filing	the annual immov	able property	return for ye	ar ending December				
17. Position of Staff posted with the officer as on 31 <sup>st</sup> December of the year.								
Designation	S	anctioned stre	ngth	Actual Strength				
18. Has the officer completed APARs of Group 'B' officers and other officials working under him/her, in respect of the previous reporting year, within the stipulated time?								
			Head o	ire f the Department Affix Stamp				
Date:	_							

			Section II –	Self Apprai	isal		
1. Bri	ief des	cription of dut	ties:				
			u hold and the tasks you ar				
			Please clearly state the work	expected to be pe	erforme	ed and your perce	ption of the required
object	ives and	l achievements.					
2. De	tails o	f assessment v	work:				
(a) N	umber	of assessmen	ts completed during th	e period:			7
				'			_
(b) N	umber	of assessmen	ts, out of (a) above, wh	nere assesse is	eithei	r a firm or a co	rporate entity:
				r			· · · · · · · · · · · · · · · · · · ·
(c) Ni	umber	of Assessmen	ts done during Financia	al Year:			
(0)	u	017133633111611	nto done danng i manen	ui i cui i			
	Sl.No.		Description		Nun	nber of Cases	7
F	i.	Opening Ral	ance as on 1 <sup>st</sup> April		Nun	ibei oi cases	_
_	ii.		•	Voor			_
	111.		ed during the Financial				
_	•••		nses u/s 263 and 147/1	48)			
	iii.	•	eted as on 31 <sup>st</sup> March				
	iv.	Balance Case	es pending for scrutiny				
(d) D	etails o	of Quarterly di	isposal of cases:				
S	Sl.No.	Quarter	Number of Cases	Number of ca	ses	Disposal	Number of cases
			pending at the	added during	the	during the	pending at the end
			opening of Quarter	Quarter		Quarter	of Quarter
	i.	April to	, 5 (11111111111111111111111111111111111				,
		June					
	ii.	July to					
		-					
-	:::	September					
	iii.	October to					
<u> </u>		December					
	iv.	January to					
		March					
(e) Di	isposal	l of cases in th	e month of March:	_			

(e)# Top 10 additions in descending order (each issue to be treated separately) in the assessments done during the period:

SI. No	Name of assessee, PAN and A.Y.	Amount of addition	Returned Income (in Rs.)	Assessed Income (in Rs.)	• (i) (ii)	Issue in brief, Whether issue is fresh or same as earlier year's Whether assessment is ex	concealment has been initiated?	
i						parte		
ii								
iii								
iv								
V								
vi								
vii								
viii								
ix								
Х								
Give # A 3. Ef	(* The purpose of this input is to assess the efforts, Quality & judiciousness of the additions made.  Give details from at least 4 (Four) assessment orders.  # Add separate sheets wherever necessary.)  3. Efforts made towards widening of tax base:							
(a) A	chievements in respe	CC OI NOII-II	icis ivioliitofii	is System (N	1413) Casi			
(i)	Number of intimation (NMS) during the po		_	n-filers Moni	toring S	ystem		
(ii)	Number of letters is intimation through		sessees within	15 days of r	eceipt o	f		
(iii)	Number of letters r	eturned un	delivered out	of (ii), above				

(iv)

Number of letters issued to alternate addresses.

NMS.  Number of cases in which								
	Number of cases in which remark - 'no return is required' – is entered in NMS.							
Number of cases in which remark – 'assessee is not traceable' – is entered in NMS.								
viii) Number of notices issued in AST under section 142(1)/148 of Income Tax Act, 1961.								
•	_	_	•	~				
	ction under sect	ion 271F (penaltio	es for non-filing o	f return of				
	tion under sect	ion 276CC (prosec	cution for non-fili	ng of return of				
ner work allocated, compl	eted and achiev	rements (for asses	ssment posts only	):				
		·	Actual Achievement	Divergences if any & reasons				
	Initial (3)	Mid Year (4)	(2)					
	_							
•								
other targets set								
	r financial targets or vement against the	verbal description of	expected outputs.					
	umber of cases in which ache) taken.  umber of cases in which ache) taken.  umber of cases in which ache) taken.  her work allocated, complete to be performed  et Collection ent demand collection ar demand collection besal of audit objections besal of grievances bessing of returns	umber of cases in which action under sectine) taken.  umber of cases in which action under sectine) taken.  ther work allocated, completed and achieved to be performed  Ent demand collection  Initial (3)  et Collection  Int demand collection  In demand collection	month or part month and intimations brought forward to the number of cases in which action under section 271F (penalticate) taken.  The work allocated, completed and achievements (for assess to be performed  The performed Deliverables (1)  Initial (3) Mid Year (4)  The collection International C	tember of cases in which action under section 276CC (prosecution for non-filing) taken.  Ther work allocated, completed and achievements (for assessment posts only actual posts only actual post (1) actual post (2) actual post (2) actual post (2) actual post (3) actual post (4) actual post (5) actual post (6) actual post (6) actual post (7) actual post (8) actual post (9) actual p				

se mention in about 100 words tasks/projects to be performed tasks/ projects comple	eted including o	ualitative and
ntities achievements, and outstanding/significant contribution	eted including o	ualitative and
ntities achievements, and outstanding/significant contribution  Declaration regarding work plans for subordinate	eted including o	ualitative and  Date
Declaration regarding work plans for subordinate  ave you set the annual or periodic work plans or if applicable, work utput monitoring system, for all officers/officials for the current year,		
ease mention in about 100 words tasks/projects to be performed, tasks/ projects complete intities achievements, and outstanding/significant contribution  Declaration regarding work plans for subordinate  ave you set the annual or periodic work plans or if applicable, work utput monitoring system, for all officers/officials for the current year, is respect of whom you are the reporting authority?		
Declaration regarding work plans for subordinate  ave you set the annual or periodic work plans or if applicable, work utput monitoring system, for all officers/officials for the current year,		
Declaration regarding work plans for subordinate  ave you set the annual or periodic work plans or if applicable, work atput monitoring system, for all officers/officials for the current year, respect of whom you are the reporting authority?	Yes/No	Date
Declaration regarding work plans for subordinate  ave you set the annual or periodic work plans or if applicable, work atput monitoring system, for all officers/officials for the current year, respect of whom you are the reporting authority?	Yes/No	Date
Declaration regarding work plans for subordinate  ave you set the annual or periodic work plans or if applicable, work atput monitoring system, for all officers/officials for the current year, respect of whom you are the reporting authority?	Yes/No	Date

# Section III(A) - Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

1. (a)	Assessment	of 'scrutiny	work' don	e during the	period*:	(25%	weightage	will be	assigned	to
this ite	em)									

S. No.		Grade
1	Consistency in all assessments	
2	Quality of investigations made	
3	Time management in disposal of assessments	
4 #	Quality of assessment orders (Natural Justice, Marshalling of	
	facts, Application of proper law, Drafting quality of final order)	
5	Over all grading on 'scrutiny work' (1+2+3+4)/4	

<sup>(\*</sup>Assessment of 'scrutiny work' here should be done against the details of assessment work done during the period under report as mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form)

[# Note: Refer to item 4 above. Mere addition to the tax demand by itself should not be the criterion. Due weightage should be given to legality, fairness and reasonableness of such orders.]

1. (b) Weightage of the grade on 'Scrutiny work' 1 (a)(5) x 0.25	
2 (a) Assessment of other planned work including efforts towards widening of tay has	e during the

2. (a) Assessment of other planned work including efforts towards widening of tax base during the period\*: (25% weightage will be assigned to this item)

S. No.		Grade
1	Timely issue of letters to the assessees on receiving information	
	in NMS and subsequent follow-up action	
2	Adequacy of efforts which resulted in filing of new income tax	
	returns	
3	Adequacy of efforts before closure of NMS action	
4	Timely issue of notices u/s 142(1)/148 where no return is filed	
	and u/s 271F and 276CC to improve compliance	
5	Accomplishment of other planned work	
6	Quality of Output	
7	Analytical ability	
8	Efforts made to achieve other planned work	
9	Average of (1) to (8)#	

<sup>(\*</sup>Assessment of other planned work including efforts towards widening of tax base should be done against the details provided in part 3(a), 3(b), 3(c) & 4 of this form. # while calculating the average only the items which are relevant to the nature of work of the officer being reported upon may be taken)

2(b) Weightage of the grade on other planned work including efforts towards	
widening of tax base 2(a)(9) x 0.25	

# 3. (a) Assessment of Attributes: (25% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	

6 7 8		
	Leadership qualities	
Я	Willingness to learn	
	Ability to motivate and develop subordinates	
9	Overall grading on attributes (Sum of 1 to 8)/8	
	eightage of the grade on 'attributes' 3(a)(9) x 0.25 sessment of functional competency: (25% weightage will be assigned	I to this item)
S.		Grade
No.		5.000
1	Knowledge of rules & regulations/office procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment	
3	Drafting ability	
4	Overall grading on functional competency (1+2+3)/3	
. Whet	of Communication of target by the reporting officer her targets were fixed in consultation with officer(s) concerned in of whom the target/work was allocated. If not how were the targets	Voc /No
. Was a	ny mid-year evaluation done? If yes, please give date.  Yes /No  Date	

Discipline

4

Communication skills

Interpersonal relations

<b>6. Integrity:-</b> Please comment on the integrity of th form)	ne officer. (Please follow instruction given at end of
	1 (a), 2 (a), 3 (a), 4 (a) is below 2 or the overall nen please give detailed factual reasons for the
3. Overall Grade on a scale of 1-10 [ 1(b) +2(b) +3(	(b) +4(b) 1
	Signature of Reporting Authority
Date:	Name (In Block Letters)
	Designation

# Section III (B)

ommendation relating to domain assign	ment (Please tick mark or suggest any four o
ggestions in space available.)	
Assessment	Investigation
Assessment TDS	Investigation Exemption
Assessment TDS ITAT	Investigation Exemption Computer operations
Assessment TDS ITAT Administration	Investigation Exemption
Assessment TDS ITAT Administration PSU deputations including CVO	Investigation Exemption Computer operations Secretariat deputations International Taxation
Assessment TDS ITAT Administration	Investigation Exemption Computer operations Secretariat deputations
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Investigation Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing

## Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the various attributes in section III? Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/or significant failures of the officer reported upon?

## If not in agreement with reporting officer then please fill the form below.

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

# **1.** (a) Assessment of 'scrutiny work' done during the period\*: (25% weightage will be assigned to this item)

S. No.		Grade
1	Consistency in all assessments	
2	Quality of investigations made	
3	Time management in disposal of assessments	
#4	Quality of assessment orders (natural justice, marshalling of	
	facts, application of proper law, drafting quality of final order)	
5	Over all grading on 'scrutiny work' (1+2+3+4)/4	

<sup>(\*</sup>Assessment of 'scrutiny work' here should be done against the details of assessment work done during the period under report as mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form)

[# Note: Refer to item 4 above. Mere addition to the tax demand by itself should not be the criterion. Due weightage should be given to legality, fairness and reasonableness of such orders.]

1. (b) Weightage of the grade on 'Scrutiny work' 1 (a)(5) x 0.25	;
--	---

2. (a) Assessment of other planned work including efforts towards widening of	of tax base during the
period*: (25% weightage will be assigned to this item)	

Grade ion

<sup>(\*</sup> assessment of efforts towards widening of tax-base should be done against the details provided in part 3(a), 3(b) & 3(c) of this form.

<sup>#</sup> while calculating the average, only the items which are relevant to the nature of work of the officer being reported upon may be taken)

	essment of Attributes: (25% weightage will be assigned to this item)	'	
S. No.		Grade	
1	Attitude to work and initiative		
2	Decision making ability		
3	Discipline		
4	Communication skills		
5	Interpersonal relations		
6	Leadership qualities		
7	Willingness to learn		
0	Ability to motivate and develop subordinates		
8	,		
9 <b>(b) W</b>	Overall grading on attributes (Sum of 1 to 8)/8 eightage of the grade on 'attributes' 3(a)(9) x 0.25 essment of functional competency: (25% weightage will be assigned	I to this iten	m)
9 (b) We (a) Ass	Overall grading on attributes (Sum of 1 to 8)/8 eightage of the grade on 'attributes' 3(a)(9) x 0.25	to this iten	m)
9 (b) We (a) Ass 5. No.	Overall grading on attributes (Sum of 1 to 8)/8 eightage of the grade on 'attributes' 3(a)(9) x 0.25 essment of functional competency: (25% weightage will be assigned		m)
9 (b) We (a) Ass	Overall grading on attributes (Sum of 1 to 8)/8 eightage of the grade on 'attributes' 3(a)(9) x 0.25		m)
9 (b) We (a) Ass 5. No.	Overall grading on attributes (Sum of 1 to 8)/8 eightage of the grade on 'attributes' 3(a)(9) x 0.25 essment of functional competency: (25% weightage will be assigned.  Knowledge of rules & regulations/office procedure area of		m)
9 (b) We (a) Ass 5. No.	Overall grading on attributes (Sum of 1 to 8)/8  eightage of the grade on 'attributes' 3(a)(9) x 0.25  essment of functional competency: (25% weightage will be assigned to the grade of functional specializations  Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment		m)
9 (b) We (a) Ass 5. No.	Overall grading on attributes (Sum of 1 to 8)/8 eightage of the grade on 'attributes' 3(a)(9) x 0.25 essment of functional competency: (25% weightage will be assigned  Knowledge of rules & regulations/office procedure area of functional specializations  Knowledge of Income tax/ Wealth tax/Accountancy /General Law		m)
9 (b) We (a) Ass 5. No. 1	Overall grading on attributes (Sum of 1 to 8)/8  eightage of the grade on 'attributes' 3(a)(9) x 0.25  essment of functional competency: (25% weightage will be assigned to the grade of functional specializations  Knowledge of Income tax/ Wealth tax/Accountancy /General Law in case of assessment		m)

* Cc	onditions to fill column 5.
(1)	If you don't agree with the reporting officer then please state your reasons for disagreeme column 5.
(2)	If you agree with the reporting officer that the overall grading should be below 6, then p give detailed reasons in column 5. (The reviewing officer may in such cases call both reporting officer and the officer reported upon to ascertain the grading given before for the second seco
	this section).
(3)	
	this section).  If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please incomplete whether the attitude of the reporting officer in assessing the performance of the Scheduled Tribe.
	this section).  If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please incomplete whether the attitude of the reporting officer in assessing the performance of the Scheduled Tribe member has been fair and just.
	this section).  If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please incomplete whether the attitude of the reporting officer in assessing the performance of the Scheduled Tribe member has been fair and just.
6. O	this section).  If the person reported upon is a member of Scheduled Caste/Scheduled Tribe, please incomplete whether the attitude of the reporting officer in assessing the performance of the Scheduled Tribe member has been fair and just.

# Section IV(B)

comment (in about 100 words) on the overall qu	nent comments of the reviewing authority . Please alities of the officer including areas of strengths and rdinates & colleagues from SC, ST & other weaker
7. (b) Recommendation relating to domain assi	gnment given by the reporting officer in section-III,
	e you feel like adding any other domain assignment
Assessment	Investigation
TDS	Exemption
ITAT	Computer operations
Administration	Secretariat deputations
PSU deputations including CVO	International Taxation
International Assignments	Transfer Pricing
System	BPR
HRD	
	Signature of Reviewing Authority
Date:	Name (In Block Letters)
	Designation

## **General Guidelines for filling up the PAR Form**

#### 1. Introduction

- 1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility
- 1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.
- 1.3 All the columns should be filled with due care and attention and after devoting adequate time.
- 1.4 Although the actual documentation of performance appraisal is a year end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

## 2. Section-I

- 2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, form 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.
- 2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.
- 2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.
- 2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

## 3. Section-II

- 3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.
- 3.2 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year and finalized by 30th April, positively. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply, or the new reporting officer can change the work plan with the consultation of the officer concerned. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review, the work plan may undergo some changes from that originally prepared.
- 3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the office during the year and his contribution could be considered for evaluation his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the earlier quarter should be taken into consideration.
- 3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.
- 3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment
- 3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.
- 3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.
- 3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or

successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

## 4. Section -III

- 4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.
- 4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.
- 4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.
- 4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:
  - (i) If the Officer's integrity is beyond doubt, it may be so stated.
- (ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:
  - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
    - (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
    - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
    - (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above

- 4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.
- 4.6 Reporting authority is then required to make recommendations relating to domain assignment.

#### 5. Section-IV

- 5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".
- 5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.
- 5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

#### 6. Numerical Grades

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

## Guidelines regarding filling up of APAR with numerical grading

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a scoreof 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.
- (vi) APARs graded below 4 will be given a score of zero.

## 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

- 8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- 8.2 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

- 9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
- 9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- 9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co- ordinating authority.

[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'

# 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

# Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer	1st April	1st May
	reported upon by the administration		
	Division/personnel Department, specifying the		
	reporting officer and reviewing authority		
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be	30th June	31st July
	sent to the custodian/ coordinating authority		
5.	Disclosure to the officer reported upon by the	31st August	15th September
	custodian/ coordinating authority		
6.	Representation of the officer reported upon, if	15th September	30th September
	any to the coordinating authority		
7.	Forwarding of representation of the officer	30th September	15th October
	reported upon to the competent authority by		
	the coordinating authority		
8	Disposal of the representation by the	31st October	30th November
	competent authority after consultation with the		
	reporting and reviewing authorities and		
	forwarding to the coordinating authority		
9	Communication of the decision/comment of the	15th November	15th December
	competent authority to the officer reported		
	upon by the coordinating authority		
10	End of entire PAR process	31st December	31st December

- 10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of APARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).
- 10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.
- 10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD)
- 10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.
- 10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.
- 10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1
- 10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.
- 10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.
- 10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.
- 10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.

# Form A (Income tax officer)

Pe	Performance Appraisal Report for the period from to to						
Time period which the report does not cover if any, and reasons thereof:							
Perio	Period for which PAR is not written Reasons why the PAR is not written						
SI.	Name and designation of		eld during	Time peri		Date of receipt of self	
No.	the Reporting Officer	the per	100	Reporting C	micer	appraisal by the Reporting Officer	
SI. No.	Name and designation of the Reviewing Officer	Post he	eld during	Time per Reviewing		Date of receipt of PAR by the Reviewing	
NO.	the Neviewing Officer	the per	iou	Neviewing	Officer	Officer	
Date	Date of receipt of performance appraisal Date of receipt of performance appraisal report by						
	report by CBDT CCIT(CCA)						

# **Section I- Basic Information**

(To be filled in by the Head of Department)

1. Name of the o	fficer rep	oorted up	on:			
2. Service:		3. Year o	f recruitment:		4. Year of al	lotment:
5. Civil Code No.						
6. Category to w	hich the	officer be	longs: Gen/ OB	BC/SC/ST		
7. Date of Birth:						
8. Present Grade	:					
9. Present post h	eld by th	e officer	during the peri	od reported upo	on:	
10. Date of appo		-	_			
11. Reporting an	d Review	ing Autho				
Reporting Author	ritv		Name &	Designation	Perio	d worked
	•					
Reviewing Autho	rity					
* Multiple entri	es possib	le				
12. Period of abs	ence on	leave, etc	C <b>.</b>			
		-	Period	Туре		Remarks
On Leave (specify	/ type)					
Others (specify)						
40.51		I				
13. Education an Nominated		g program nded	Institute		<b>tended</b> Subject	Reason for non attendance

14. Awards/Honours			
15. Penalties, if any, imposed du	uring the		
year			
16. Date of filing the annual imm	novable property return for y	ear ending	
December			
17. Position of Staff posted with	the officer as on 31 <sup>st</sup> Decem	ber of the year.	
Designation	Canctioned strongth	Actual Stre	nath
Designation	Sanctioned strength	Actual Stre	ngui
18. Has the officer completed			_
him/her, in respect of the pr	evious reporting year, within	n the stipulated tin	ne?
	Signa	ture	
		of the Departmen	t
	Pleas	e Affix Stamp	
Date:			

# Section II – Self Appraisal

# 1. Brief description of duties:

(Objectives of the position you hold and the tasks you are required to perform, not more than 100 words) This is an important aspect of the APAR. Please clearly state the work expected to be performed and your perception of the required objectives and achievements.

8. W	/hat are the factors, if any ,th	at hindered you	r performance?	?		7
co fii	Ouring the period under ro ontribution? If so, please gi inding solutions by out-of-the nnovations for public service	ve a brief desci box thinking, ir	ription includir nitiatives for im	ng journals and oproving the wo	d book publicatior ork environment,	ıs,

<sup>\*</sup>Please mention in about 300 words tasks/projects to be performed, tasks/ projects completed including qualitative and quantities achievements, and outstanding/significant contribution

5. Declaration regarding work plans for subordinate	<b>Declaration</b>	regarding	work plans	for	subordinat
---	--------------------	-----------	------------	-----	------------

Have you set the annual or periodic work plans or if applicable, work output monitoring system, for all officers/officials for the current year,	Yes/No	Date
in respect of whom you are the reporting authority?		
5 <b>.</b>		
Have you filed your annual property return for the year reported upon	Yes/No	Date
Signature	e of officer re	eported upor
Pate:		

# Section III (A)- Appraisal

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reporting officer in the margin with full signature.

# 1. (a) Assessment of planned work and targets\*: (30% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x 0.3	
(*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by	the reporting
officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of	his form, and
achievement of those quantitative targets.)	

# 2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Willingness to learn	
8	Ability to motivate and develop subordinates	
9	Overall grading on attributes (Sum of 1 to 8)/8	

2. (b) Weightage of the grade on 'attributes' 2(a)(9) x 0.3	
---	--

# 3. (a) Assessment of functional competency: (40% weightage will be assigned to this item)

S. No.		Grade
1	Knowledge of rules & regulations/office	
	procedure area of functional specializations	
2	Knowledge of Income tax/ Wealth	
	tax/Accountancy /General Law in case of	
	assessment and other functional specialisations	
	for non assessment posts.	
3	Drafting ability	
4	Overall grading on functional competency	
	(1+2+3)/3	

3. (b) Weightage of the grade on 'functional competency' 3(a) (4) $\times$ 0.4	
4. Communication of target.	
a. Date of Communication of target by the reporting officer	

b. Whether targets were fixed in consultation with office respect of whom the target/work was allocated. If no targets fixed?	• •	Yes /No	
	Г	. 1	
c. Was any midyear evaluation done? If yes, please give dat	te.	Yes /No	
		Date	
d. Were any changes made in work plan in view of the other situations? Please comment whether the issues minto account during the mid-year evaluation.		-	
<b>5. Integrity:-</b> Please comment on the integrity of the officer. form)	(Please follow inst	ruction given a	at end of
6. If the grading in any row of section III parts 1 (a), 2 (a) in part 7 is also below 6 or above 8 then please give detailed			_
m part 7 is also below 0 of above 0 then please give actains	eu luctuul (cusolis	Tor the same.	
7. Overall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]			
Date:	Signature of Re Name (In Block Designation	Letters)	-

# Section III (B)

give suggestions in space available.)	
give suggestions in space available.)	
Assessment	Investigation
Assessment TDS	Exemption
Assessment TDS ITAT	Exemption Computer operations
Assessment TDS ITAT Administration	Exemption Computer operations Secretariat deputations
Assessment TDS ITAT Administration PSU deputations including CVO	Exemption Computer operations Secretariat deputations International Taxation
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing BPR
Assessment TDS ITAT Administration PSU deputations including CVO International Assignments System	Exemption Computer operations Secretariat deputations International Taxation Transfer Pricing

# Section IV(A)- Review

Do you agree with the assessment made by the reporting officer with respect to the targets and the
various attributes in section III? Do you agree with the assessment of the reporting officer in respect
of extraordinary achievements and/or significant failures of the officer reported upon?

Yes/No	
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## If not in agreement with reporting officer then please fill the form below.

(This assessment should rate the officer vis-à-vis his peers engaged in similar positions and not the general population. Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade) Any overwriting or correction has to be authenticated by the reviewing officer in the margin with full signature.

# 1. (a) Assessment of planned work and targets\*: (30% weightage will be assigned to this item)

S. No.		Grade
1	Accomplishment of Planned Work	
2	Quality of Output	
3	Analytical ability	
4	Efforts made to achieve planned work	
5	Overall Grading on 'Work Output' (1+2+3+4)/4	

1. (b) Weightage of the grade on 'Work Output' 1 (a)(5) x	0.3
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(\*Assessment of planned work and targets here should be assessed against targets/projects/deadlines set by the reporting officer during the initial period or subsequently mentioned in Part 2 (a), 2 (b) & 2 (c) of Section 2 of this form, and achievement of those quantitative targets.)

# 2. (a) Assessment of Attributes: (30% weightage will be assigned to this item)

S. No.		Grade
1	Attitude to work and initiative	
2	Decision making ability	
3	Discipline	
4	Communication skills	
5	Interpersonal relations	
6	Leadership qualities	
7	Supervisory & Administrative quality	
8	Ability to motivate and develop subordinates	
9	Overall grading on attributes (Sum of 1 to 8)/8	

	tributes' 2(a)(9) x 0.3	) Weightage of the grade on	2. (k
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# 3. (a) Assessment of functional competency: (40% weightage will be assigned to this item)

S. No.		Grade				
1	Knowledge of rules & regulations/office					
	procedure area of functional specializations					
2	Knowledge of Income tax/ Wealth					
	tax/Accountancy /General Law in case of					
	assessment and other functional specializations					
	for non assessment posts.					
3	Drafting ability to draft orders and reports					
4	Overall grading on functional competency					
	(1+2+3)/3					

3. (I	o) Weightage	of the g	rade on	'functional	competency	<i>ı</i> ' 3(	(a)	(4)	) x 0	).4
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	easons for disagreement with the reporting office pon and comments if officer reported upon is School	
* Cc	onditions to fill column 4.	
(1)	if you don't agree with the reporting officer then column 4.	please state your reasons for disagreement in
(2)	If you agree with the reporting officer that the please give detailed reasons in column 4. (The rev	iewing officer may in such cases call both the
	reporting officer and the officer reported upon this section).	to ascertain the grading given before filling
(3)	If the person reported upon is a member of Sche	
	whether the attitude of the reporting officer in caste/Scheduled Tribe member has been fair and j	- ·
5. O	verall Grade on a scale of 1-10 [1(b) +2(b) +3(b)]	
Date	e:	Signature of Reviewing Authority Name (In Block Letters) Designation

# Section IV(B)

	· · · · · · · · · · · · · · · · · · ·	nt comments of the reviewing authority. Please ties of the officer including areas of strengths and
lesser st	trengths and his attitude towards subording	nates & colleagues from SC,ST & other weaker
sections	and women.	
8(		ment given by the reporting officer in section-III, ou feel like adding any other domain assignment
	The constraint appears	
	Assessment	Investigation
	TDS	Exemption
	ITAT	Computer operations
	Administration	Secretariat deputations
	PSU deputations including CVO	International Taxation
	International Assignments	Transfer Pricing
	System	BPR
	HRD	
		Signature of Reviewing Authority
<b>D</b>		No. of the Plant o
Date:	<del></del>	Name (In Block Letters)
		Designation

# General Guidelines for filling up the PAR Form

## 1. Introduction

- 1.1 The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. All officers should undertake the duty of filling up the form with a high sense of responsibility
- 1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool.
- 1.3 All the columns should be filled with due care and attention and after devoting adequate time.
- 1.4 Although the actual documentation of performance appraisal is a year end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year at regular intervals to review the performance and to take necessary corrective steps.

#### 2. Section-I

- 2.1 This Section should be filled up by Head of Department with signature and stamp. Period of report could either be the entire reporting year, namely, form 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2015-2016. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2015- 31st March 2016.
- 2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.
- 2.3 In the table relating to reporting, reviewing the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.
- 2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

## 3. Section-II

- 3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.
- 3.2 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year and finalized by 30th April, positively. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply, or the new reporting officer can change the work plan with the consultation of the officer concerned. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review, the work plan may undergo some changes from that originally prepared.
- 3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out on the new incumbent joining the office; a new plan can be worked out. The period spent by the office during the year and his contribution could be considered for evaluation his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the earlier quarter should be taken into consideration.
- 3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal. The performance appraisal form provides for an assessment of the accomplishments vis-a-the work plan agreed at the commencement of the year and reviewed mid-year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.
- 3.5 The reporting officer should also make a mid- year appraisal of the reported officer on 31st October and intimate of him/her of any need for improvement with suggestion/ constructive ideas for improving the achievement of targets. This would only be an exercise for improving target achievement, human resource development and work improvement. A comment for improvement should not be taken as a negative or adverse comment
- 3.6 It is necessary that the work plan should be essentially quantitative in nature, for field level posts, but for secretarial level posts it would consist of policy objectives to be achieved etc.
- 3.7 Section II also provides a column where the officer concerned can reason why he was not able to fulfill the quantitative targets given to him and what hindrances were faced in achieving those targets.
- 3.8 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate items which he/she thought were significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature. Example of such contribution may be the successful organization of a major event like the annual returns counter and CC conferences or successful conclusion of an activity that has been going on for a long time, or even successful dealing of an emergency, would be an exceptional contribution.

3.9 Section II also provides opportunity to the officer to explain in not more than 300 words the quality work he has done during the year.

#### 4. Section –III

- 4.1 This Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the 'quality' of the output. In doing so, the reporting authority should take into account, the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.
- 4.2 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.
- 4.3 This section also takes into account the efforts put in by the officers to achieve the planned targets. Even if, they could not be achieved during the year, it is important for supervisory officer to see the intensions and efforts put in rather than numerical results.
- 4.4 Section- III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, the following procedure should be followed in filling up the column relating to integrity:
  - (i) If the Officer's integrity is beyond doubt, it may be so stated.
- (ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:
  - (a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer's work for sufficient time to form a definite judgment or that he/she has heard nothing against the officer, as the case may be.
    - (b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Performance Appraisal Report.
    - (c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
    - (d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action take as indicated at (b) and (c) above
- 4.5 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10 with 1 referring to the lowest grade and 10 to the highest grade.

4.6 Reporting authority is then required to make recommendations relating to domain assignment.

#### 5. Section-IV

- 5.1 This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she shall record his/her own assessment against the work output or any of the attributes and functional competency in the column specifically provided for the purpose. In case of agreement, he/she should only record "I agree with the grades given by the reporting officer".
- 5.2 The reviewing authority shall fill column 4 of the PAR Section IV only in circumstances when he does not agree with the reporting officer and upgrades or downgrades the officer reported upon. Otherwise, he will fill up this column if he agrees with the reporting officer that overall grading of the officer reported should be below 6.
- 5.3. The reviewing authority is also required to record an overall grade in the scale of 1-10, which may differ from that of the reporting officer wherever there is disagreement.

#### 6. Numerical Grades

6.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10 where 1 refers to the lowest grade and 10 to the highest. In awarding a numerical grade the reporting, reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

## Guidelines regarding filling up of APAR with numerical grading

- (i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.
- (ii) It is expected that any grading of 1 to below 6 (against work output of attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, Grades of 1 to below 6 & above 9 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.
- (iii) APARs graded between 8 and 10 will be rated as 'outstanding' and will be given a scoreof 9 for the purpose of calculating average scores for empanelment/promotion.
- (iv) APARs graded between 6 and short of 8 will be rated as 'very good' and will be given a score of 7.
- (v) APARs graded between 4 and 6 short of 6 will be rated as 'good' and given a score of 5.
- (vi) APARs graded below 4 will be given a score of zero.

## 7. Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

## 8. Disclosure

- 8.1 The full APAR, including the overall grade and assessment of integrity, should be communicated to the officer reported upon after the report is complete with the remarks of the reviewing officer. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.
- 8.2 The section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

## 9. Representations

- 9.1 The concerned officer reported upon shall be given the opportunity to make any representation against the entries/grading given in the Report within a period of fifteen days from the date of receipt by him of the entries/grading in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
- 9.2 The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- 9.3 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned section/ co- ordinating authority.

[DOP&T OM No 21001/1/2005-Estt.(A) (Part-II) dated 14.05.2009, DOP&T OM No. 21011/1/2010-Estt.(A) dated 13.04.2010 and DOP&T OM No. 21011/1/2005-Estt.(A)(Pt-II) dated 19.05.2011 may also be referred to]

9.4 Competent Authority in terms of Representation would be defined by DOP&Ts OM No 51/5/72/Ests.(A) dated 20.05.1972 at para 9.5 (i) which reads as under:

'All representations against adverse remarks should be examined by an authority superior to the reviewing officer, in consultation if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations.'

# 10. Time Schedule for preparation/completion of APAR

10.1 The following schedule should be strictly followed:-

# Reporting Year – Financial Year

S.No.	Activity	Below CCIT/DGIT	CCIT/DGIT
1.	Blank PAR form to be given to the officer	1st April	1st May
	reported upon by the administration		
	Division/personnel Department, specifying the		
	reporting officer and reviewing authority		
2.	Self appraisal for current year	30th April	31st May
3.	Appraisal by reporting authority	31st May	30th June
4.	Appraisal by reviewing authority and APAR to be	30th June	31st July
	sent to the custodian/ coordinating authority		
5.	Disclosure to the officer reported upon by the	31st August	15th September
	custodian/ coordinating authority		
6.	Representation of the officer reported upon, if	15th September	30th September
	any to the coordinating authority		
7.	Forwarding of representation of the officer	30th September	15th October
	reported upon to the competent authority by		
	the coordinating authority		
8	Disposal of the representation by the	31st October	30th November
	competent authority after consultation with the		
	reporting and reviewing authorities and		
	forwarding to the coordinating authority		
9	Communication of the decision/comment of the	15th November	15th December
	competent authority to the officer reported		
	upon by the coordinating authority		
10	End of entire PAR process	31st December	31st December

- 10.2 The completed PAR should reach the Cadre Controlling Authorities by 31st July of the following year. The Cadre Controlling Authority will prepare list of APARs not received and follow up with the respective Chief Commissioner / Director Generals in the field, and will send monthly report thereafter to the DGIT (HRD).
- 10.3 The Chief Commissioner /Director Generals (CCAs) in the field shall be the Nodal Authority for all officers up to the rank of Pr.CIT/Pr.DIT and they will ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st July of the following year.
- 10.4 For all officers above Pr.CIT/Pr.DIT the nodal officer will be DGIT (HRD)
- 10.5 If a PAR relating to a financial year is not recorded by the 31st July of the following year in which the financial year ended, no remarks shall be recorded thereafter. The member of service will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority or Reviewing Authority have not completed the PAR according to the time schedule given in para 10.1.
- 10.6 The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal authority and keep a record of the same as evidence that he had submitted the self-appraisal in time.
- 10.7 The Reporting officers can write the APAR of the officer reported upon after giving him a notice of 15 days that he is going to write the APAR if self-appraisal is not received by the reporting officer according to the time schedule given in para 10.1
- 10.8 The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal authority.
- 10.9 In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal Authority, the nodal Authority shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal Authority shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.
- 10.10 The nodal Authority shall evolve a suitable mechanism to ensure that the remarks of the Reporting, and the Reviewing authority are recorded without fail by the dates as per the schedule given at Para 10.1.
- 10.11 In case the self-appraisal is not submitted on time and the reporting officer also fails to initiate the PAR within time according to schedule given above then the reviewing officer can initiate the PAR after giving 15 day notice to the officer reported upon.