



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

Dated: 14-06-2017

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

Sir,

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

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

Kindly refer to the above.

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

The Central JCA had registered its protest and demanded for the withdrawal of such Instructions through its letter submitted as referred above. The issue was also discussed with the then Chairperson, CBDT in the meeting dated 10-06-2016 and again with the Member (P & V), CBDT on 23-08-2016 in the PGRC meeting. The Hon'ble Member (P & V), CBDT, in the aforesaid meeting, accepted the objection of the JCA in linking the grant of annual increment with the examination and desired to introduce measures to enhance the quality of job and efficiency amongst the officers.

Finally, the CBDT issued the Instruction on 28-02-2017, vide F.No. ADG/Exam/ITODE/16-17/4517, delinking the increment from passing of the said examination. But unfortunately, the same instruction declared that the officers would not be given executive posting involving assessment work unless the said examination was cleared. This instruction was again objected upon by the

Central JCA on the ground that an Inspector of Income Tax gets promotion to the post of ITO after qualifying at least two sets of Departmental examinations. To qualify these two sets of Departmental examination one has to pass nos. of papers including Income Tax Laws, Other taxes, Accountancy etc. Considering the standard of question set for these examinations, one needs to acquire sufficient knowledge. An ITO has cleared Departmental Exam of Inspectors & ITO-Gr. B and has a minimum of around 3/5 years experience in the grade of Inspector which is itself an Income Tax Authority u/s. 116 and some of them have experience in the lower grades also, which together would even account for 10/15 years. In fact, the then Pr. DGIT (Admn.) had once pointed out this and observed that 'Induction Training of ITO' cannot be compared with comprehensive training to DR-IRS Officer, who have neither work experience nor have cleared any departmental examination. We also suggested through our letter dt. 19-09-2016 that **in view of the vastness of the Income Tax Act and Allied laws, officers of all levels should go through regular and frequent mandatory training schedules which will definitely increase the efficiency to the desired level.** JCA stated that if the Department intends for fine tuning the knowledge of the officers for practical application, it can be done through well drafted training module mandatory for every cadre and at every stage of our hierarchy performing statutory functions. The training module should be drafted in such a manner so that all the officers and staff can undergo training periodically throughout the year without hampering the works in field. You will also appreciate that it's the adequate and proper training that can help having sustained efficiency level of an officer rather passing one or two examinations. This is also required as the application of Income Tax Act undergone frequent changes due to the Judgments of various Courts of Law. We also suggested that additional increments may be granted as an incentive to those officers who have completed the training course too satisfactorily.

The issue was also discussed with your honour in the meeting dated 27-05-2017 and you had assured us to look into the matter. The decision of not giving executive posting involving assessment work before passing the course-ending examination, that too for a single cadre in the entire hierarchy, has already caused widespread resentment amongst the officers/officials of the Department. The aim to increase the efficiency level of an officer can be undertaken by adopting the measures enumerated above instead of dealing the same in a negative manner. We would therefore like to request your honour to kindly **withdraw the Instruction dt. 28-02-2017 immediately** and also, the measures for enhancing the efficiency/skill of officers, in all cadres, may be introduced as suggested above as early as possible.

Thanking you,

Yours sincerely,



(Bhaskar Bhattacharya)



(Rupak Sarkar)

*Joint Convenors*

Enclo: As above

**Copy for information to:**

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