



प्रधान मुख्य आयकर आयुक्त कार्यालय, पश्चिम बंगाल और सिक्किम  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, WEST BENGAL & SIKKIM  
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F.No. PCCIT/WBS/Admn/DC/Est(GZ)/74(Part-I)/T&P(ITO)/2023-24

Dated. 03.05.2023

**Transfer/ Placement Guidelines-2023  
For Income-tax Officers  
Principal CCIT, West Bengal & Sikkim Region**

**1. Objectives :**

The primary objective of the Transfer/ Placement Guidelines-2023 is to provide better career growth and opportunities to officers for achieving excellence and a planned approach to cadre planning, keeping in view the administrative exigencies. Further, the Transfer & posting of the officers shall also be guided by four main ingredients i.e **Competency, Eligibility, Suitability & Availability**.

**2. Classification of charges :**

- 2.1 The charges are classified as Assessment charges, Jurisdictional Hierarchy charges and Jurisdiction Charges.
- 2.2 The Assessment charges: All charges in Assessment Unit, Verification Unit, Review Unit & Technical Unit.
- 2.3 Jurisdiction Charges: All charges in the headquarters of PCCIT/CCsIT/DGIT/ PCsIT /CsIT (including IT&TP)/ PDsIT/DsIT, Audit, Judicial, I & CI, Systems, Directorate of Investigation, ITAT, DTRTI and MSTU and officers posted as TRO.
- 2.4 All other charges are classified as Jurisdictional hierarchy charges.

**3. Eligibility for transfers/ postings and tenure at a post:**

- 3.1 The Officers may be transferred at any time and to any charge and/ or station on administrative requirements by the Pr.CCIT.
- 3.2 All officers in the grade of ITO may be liable for transfer at the commencement of the financial year, if they have as on 31<sup>st</sup> March of the preceding year completed at a post

(i) 2 years for all Assessment Charges/Jurisdictional Hierarchy / Jurisdiction charges

(ii) 3yrs in DTRTI, MSTU

However, the officers who are due to retire within one year from the date of AGT may not be transferred from their respective charges, subject to administrative convenience.

- 3.3 For the purpose of counting of tenure at a post period may be calculated from AGT to AGT and also a period of more than 6 months of Financial Year may be deemed as a full year.
- 3.4 On promotion to the grade of ITO, the officer would normally be transferred out of the charge where he is posted prior to promotion.

- 3.5 Officers who have 3 years or less service left may be considered for posting to the station of their choice to the extent possible.
- 3.6 Officers preferably having at least 2 years of service / experience in this cadre will be considered for posting to the corporate assessment charges as far as possible.
- 3.7 Posting as TRO will have a tenure of 2 years. Officers with service of 3 years or more as ITO and having experience in field charges and not attained the age of 55 years as on immediately preceding 31<sup>st</sup> March may be considered for posting as TRO.
- 3.8 Representation made by the officers will be considered on merits and subject to administrative convenience.
- 3.9 In case of shortage of officers in a particular station/ charge the cadre controlling authority may relax the stay / tenure limits prescribed in respect of transfer in a particular year.
- 3.10 In case of number of officers opting for posting to a particular charge / station exceeds the number of vacancies available in that charge / station, the posting may be decided in the following manner:
- (i) Officers who have never worked in that particular charges/station may be given first preference for posting there;
  - (ii) Officers who have worked for lesser duration in that charge / station may be considered thereafter.

#### **4. Posting in Assessment charges:**

- 4.1 Tenure at each unit would normally be of two years.
- 4.2 The stay of an officer during the Posting in Assessment charges will not be more than 4 years at a stretch.

#### **5. Guidelines for posting at Moffusil stations:**

- 5.1 Ordinarily, willing officers may be posted to a Moffusil station on the basis of their representations and as per available vacancies subject to the availability of tenure at the station.
- 5.2 In case the number of officers opting for posting to a particular Moffusil station exceeds the number of vacancies available in that station, the officers who remained outside the station of their choice for longer duration may be given preference for posting to that station over the officers who remained out of that station for lesser duration.
- 5.3 Normal tenure at a Moffusil station may be as per clauses 3.2. However, in cases of mofussil charges having multiple ITO posts the tenure may be extended by another 4 years in respect of those who want to continue in the same station subject to availability of vacancies and administrative requirement. In case of mofussil charges having single or double ITO post the period of extension on the above mentioned ground may be 2 yrs only instead of 4 years.
- 5.4 Normal tenure for posting at Port Blair and Gangtok may be one year which may be extended by another one year in respect of those who want to continue in the same station subject to availability of vacancies and administrative requirement. For posting to Port Blair & Gangtok the junior most officers, who has not attained the age of 55 years of age, may be considered. Priority may also be given to administrative requirement. The officers, who have put in two or more years of service in Port Blair & Gangtok, may get preference, as far as possible, in their posting.
- 5.5 In case no officer is found to have opted for posting to a particular Moffusil station/stations where vacancies are available, inter-station transfers may be made in order to tide over the exigencies based on administrative requirement. In making this exercise, the officers who are junior-most as per joining



the post of ITO may be considered. However, officers who have attained 55 years of age or have already completed the tenure at a particular Moffusil station in any cadre during the immediately preceding 5 years from the date of transfer order may not be ordinarily considered for this purpose as far as possible.

- 5.6 On completion of prescribed tenure in Asansol/ Durgapur/ Burdwan, no ITO can seek posting in those stations (Asansol/Durgapur/Burdwan) unless he has served for atleast 1 year in any deficient station i.e Bankura, Purulia, Suri. Further, any such request would be entertained subject to available vacancies and administrative requirement.

**6. Cooling off period:**

The minimum cooling off period for being posted again to the same station may be 2 years reckoned from the AGT to AGT at the new station.

**7. Other exceptions:**

For posting of officers in the office of the Pr.CCIT, WB & Sikkim, guidelines as prescribed may be followed as far as possible taking into account the Administrative exigencies.

**8. Posting on compassionate grounds:**

- 8.1 Cases of postings on medical /compassionate / educational grounds (for 10<sup>th</sup> & 12<sup>th</sup> standard) may be sympathetically considered.
- 8.2 Husband and Wife may be posted at the same station subject to availability of posts, in accordance with the extant instructions of the Government of India.

**9. Transfer on administrative grounds/public interest:**

- 9.1 The officers may, however, be transferred out before the completion of tenure of their own request or on administrative ground / in public interest.

**10. Posting of office bearers of Associations:**

The posting of office bearers of recognized associations may be made as per *existing guidelines*.

Sd/-

( आनंद कुमार सिंह/ Anand Kumar Singh )

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Commissioner of Income Tax(Admn. & Tax Payer Services), Kolkata

कृते प्र.मु.आ.आ., प.ब. एवं सिक्किम/ For Principal CCIT, WB & Sikkim

M. No. PCCIT/WBS/Admn/DC/Est(GZ)/74(Part-I)/T&P(ITO)/2023-24/1435

Dated: 03.05.2023

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1. Gazetted Confidential section for uploading the guidelines on the departmental website: [www.incometaxkolkata.gov.in](http://www.incometaxkolkata.gov.in).

(Bimalendu Tudu/बिमलेन्दु टुडू)

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