

2E/4/ITO/2016-17/2453  
Transfer/ Placement Guidelines-2016  
**For Income-tax Officers**  
Principal CCIT, West Bengal & Sikkim Region

**1. Objectives :**

The primary objective of the Transfer/ Placement Guidelines-2016 is to provide better career growth and opportunities to officers for achieving excellence and a planned approach to cadre planning. All efforts will be made to optimize the frequency and the periodicity of transfers of officers, as frequent transfers cause avoidable instability, resulting in inadequate development of expertise and grasp of responsibilities.

**2. Classification of charges :**

- 2.1 The charges are classified as assessment and non-assessment charges.
- 2.2 The non-assessment charges will be all posts in the headquarters of PCCIT/CCsIT/DGIT/PCsIT/PDsIT/CsIT/DsIT, Audit, Judicial, I & CI, Systems, TRO, Directorate of Investigation and RTI, All other charges are classified as assessment charges.
- 2.3 All other charges are classified as assessment charges.

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

- 3.1 The officers will be eligible for transfer when they complete the tenure at a post as mentioned at 3.2 and 3.3.
- 3.2 The normal tenure at a post will be 2 years for non-assessment charges and 3 years for assessment charges, excluding Salary, Exemption and TDS charges where the tenure will be 2 years. However, the officers who are due to retire within six months from the date of AGT may not be transferred from their respective charges, subject to administrative convenience.
- 3.3 Posting as TRO will have a tenure of 2 years.
- 3.4 For the purpose of counting of tenure at a post, a period of atleast 4 months immediately preceding 31<sup>st</sup> March of the Financial year will be treated as a complete year.
- 3.5 On promotion to the grade of ITO, the officer will normally be transferred out of the station/ charge where he is posted prior to promotion, except in cases where the officer has less than 3 years of service left at the time of promotion.
- 3.6 Officers who have 3 years or less service left will be considered for posting to the station of their choice to the extent possible.
- 3.7 Newly promoted ITOs will be posted in assessment charges like Salary, Exemption and TDS. Once the vacancies in Salary, Exemption and TDS charges are adequately filled up, the officers will be posted to other non-corporate assessment charges and other non-assessment charges. On completion of 2 years stint in Salary or Exemption, TDS charges, the officers will be considered for posting to other non-corporate assessment charges.

- 3.8 Officers who have completed 4 years or more continuously in assessment charges will be considered for posting to non-assessment charges. Officers who are senior in rank will be selected for posting as TRO. However, neither will any officer be directly shifted from non-assessment to TRO charges nor any officer who has already served in non-assessment charges for 4 years or more will be made TRO unless so opted for.
- 3.9 Officers will be considered for posting to the corporate assessment charges in order of their seniority as far as possible, provided the officer has already completed 4 years in non-assessment charges or 2 years in non-assessment charges plus 2 years in Salary/ Exemption/ TDS charges.
- 3.10 Representations made by the officers will be considered to the extent possible and subject to administrative convenience.
- 3.11 Each officer shall have a maximum tenure of 3 years in an assessment jurisdiction in a particular PCIT/ CIT charge and 6 years in a particular CCIT region.

4. Guidelines for posting at Moffusil stations:

- 4.1 Ordinarily, willing officers may be posted to a Moffusil station on the basis of their representations and as per available vacancies.
- 4.2 If there is no vacancy in a particular Moffusil station of choice, then as far as possible nearest station may be allotted.
- 4.3 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 will be given preference for posting to that station over the officers who remained out of that station for lesser duration.
- 4.4 In case no officer is found to have opted for posting to a particular Moffusil station / stations where vacancies are available, inter station transfers will be made in order to tide over the exigencies. In making this exercise, officers who are junior-most-cum-younger in age will be considered. However, officers who have attained 55 years of age or have completed tenure in a moffusil station in any cadre during the immediately preceding 5 years from the date of transfer order shall not be considered for transfer.
- 4.5 Normal tenure at a Moffusil station will be as per clauses 3.2 which may be extended by another 2 years in respect of those who want to continue in the same station subject to availability of vacancies and administrative requirement.
- 4.6 Normal tenure for posting at Port Blair will one year which may be extended by one or two years 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 the junior most officer, who has not attained the age of 45 years of age, will be considered. Priority will also be given to administrative requirement.

5. Cooling off period:

The minimum cooling off period for being posted again to the same station will be 2 years reckoned from the date of joining at the new station.

2

6. Posting on compassionate grounds:

- 6.1 Postings on medical grounds will be considered only in the cases of serious medical problems.
- 6.2 Posting on spouse grounds may be made at the same station subject to availability of posts, in accordance with the extant instructions of the Government of India in this regards.
- 6.3 Postings on other compassionate grounds including educational ground (for 10<sup>th</sup> & 12<sup>th</sup> standard) will also be sympathetically considered subject to availability of posts at the relevant station.

7. Transfer on administrative grounds/ public interest:

Officers may be transferred at any time and to any station on administrative grounds / public interest.

8. Other exceptions:

For posting of officers in the offices of the PR, CCIT WB & Sikkim, guidelines as prescribed will be followed as far as possible.

9. Posting of office bearers of Associations:

The posting of office bearers of recognized associations will be made as per the latest guidelines issued by the DOP & T in this regard.

10. General:

On administrative exigencies, suitable modifications/ alterations may be effected in these guidelines after considering the views of ITGOA. In this regard, the decision of the PCCIT, WB & Sikkim shall be final and binding.

Sd/-  
(Debasish Majumder)  
JCIT, Hqrs (Admn. & TPS), Kolkata  
For the Principal CCIT, WB & Sikkim.

Copy forwarded for information to:-

1. The Secretary, ITGOA, West Bengal Unit.

(Nóvel Roy)  
DCIT Hqrs., (Admn. & Vig.), Kolkata  
For Principal CCIT WB & Sikkim