

MOST IMMEDIATE

F.No.A-24012/72/2018-AdVIA
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

North Block, New Delhi,
the 28th December, 2021

To
All Pr. CCIT (CCA)/ (Intl. Taxation)/(NaFAC)/(NFAC)/ (Exemption)
All Pr.DGIT(s)/ DGIT (s)

(As per standard list)

Subject:-Delegation of power to sanction all kinds of leave except EOL & Study Leave to IRS Officers -regarding

Sir/Madam,

I am directed to refer to subject mentioned above and to say that in supersession of all previous instructions issued in respect of power to sanction leave to various grades of IRS Group "A" officers in Income Tax Department, following delegation of power is ordered with immediate effect:

1. O/o Pr. CCIT (CCA)

1.1 In the case of Pr. CCIT(CCA), all types of leave shall be sanctioned by concerned Member, CBDT.

1.2 In the case of CCIT, leave upto 45 days shall be sanctioned by Pr. CCIT (CCA) concerned. Leave beyond 45 days shall be sanctioned by concerned Member, CBDT.

1.3 In the case of Pr.CIT/CIT, leave upto 30 days shall be sanctioned by CCIT concerned. Leave beyond 30 days and upto 180 days shall be sanctioned by concerned Pr. CCIT (CCA). Leave beyond 180 days shall be sanctioned by concerned Member, CBDT.

1.4 In the case of Addl. CIT/JCIT/DCIT/ ACIT, leave upto 30 days shall be sanctioned by the concerned Pr.CIT/CIT. Leave beyond 30 days and upto 90 days shall be sanctioned by the concerned CCIT. Leave beyond 90 days upto 1 year shall be sanctioned by concerned Pr. CCIT(CCA). Leave beyond 1 year shall be sanctioned by concerned Member, CBDT.

2. O/o Pr. DGIT/DGIT

2.1 In the case of Pr.DGIT/DGIT, all types of leave shall be sanctioned by the concerned Member, CBDT.

2.2 In the case of Pr.DIT/DIT/ADG, leave upto 180 shall be sanctioned by the concerned Pr. DGIT/DGIT. Leave beyond 180 shall be sanctioned by concerned Member, CBDT.

2.3 In the case of Addl. DIT/JDIT/DDIT/ ADIT, leave upto 30 days shall be sanctioned by the concerned Pr.DIT/DIT/ADG. Leave beyond 30 days and upto 1 year shall be sanctioned by concerned Pr. DGIT/DGIT. Leave beyond 1 year shall be sanctioned by concerned Member, CBDT.

3. O/o Pr. CCIT (Exemption) /(NeFAC) /(NFAC)

3.1 In the case of Pr. CCIT, all types of leave shall be sanctioned by concerned Member, CBDT.

3.2 In the case of Pr.CIT/CIT, leave upto 180 days shall be sanctioned by Pr. CCIT concerned. Leave beyond 180 days shall be sanctioned by concerned Member, CBDT.

3.3 In the case of Addl. CIT/JCIT/DCIT/ ACIT, leave upto 30 days shall be sanctioned by concerned Pr.CIT/CIT. Leave beyond 30 days and upto 1 year shall be sanctioned by concerned Pr. CCIT. Leave beyond 1 year shall be sanctioned by concerned Member, CBDT.

4. O/o Pr.CCIT (Intl.Taxation)

4.1 In the case of Pr. CCIT (Intl.Taxation), all types of leave shall be sanctioned by concerned Member, CBDT.

4.2 In the case of CCIT, leave upto 45 days shall be sanctioned by Pr. CCIT (Intl.Taxation). Leave beyond 45 days shall be sanctioned by concerned Member, CBDT.

4.3 In the case of Pr.CIT/CIT, leave upto 30 days shall be sanctioned by CCIT concerned. Leave beyond 30 days and upto 180 days shall be sanctioned by Pr. CCIT (Intl.Taxation). Leave beyond 180 days shall be sanctioned by concerned Member, CBDT.

4.4 In the case of Addl. CIT/JCIT/DCIT/ ACIT, Leave upto 30 days shall be sanctioned by concerned Pr.CIT/CIT. Leave beyond 30 days and upto 90 days shall be sanctioned by concerned CCIT. Leave beyond 90 days upto 1 year shall be sanctioned by Pr. CCIT (Intl.Taxation). Leave beyond 1 year shall be sanctioned by concerned Member, CBDT.

5. All applications pertaining to EOL/Study Leave will continue to be considered by concerned Member, CBDT.
6. All proposals of regularization of leave/violation of leave rules, irrespective of type and duration, shall be considered by Member (Admn.), CBDT.
7. Leave may not be sanctioned to an officer who has been transferred out of a region/ charge. Such an officer shall be sanctioned leave only by Leave Sanctioning Authority, as prescribed above, where he has been transferred. If the officer proceeds on leave without proper sanction of leave as indicated above, it may be treated as an unauthorized leave and would be dealt with as per Rules.
8. Additional Charge Arrangement shall also be assigned by leave sanctioning authority while sanctioning the leave. It may be specified in the order of additional charge that officer to whom additional charge is being assigned shall not be eligible for additional remuneration unless or otherwise prescribed.
9. Power to sanction leave shall include power to grant station leave/foreign visit/ LTC. Leave sanctioning authority shall strictly follow leave rule/instructions/guidelines issued by DoPT from time to time while considering the request of grant of leave. All leave sanctioning authorities in the field formation will maintain leave record and ensure entry of the leave sanctioned in service book of the officer concerned.
10. Any clarification/relaxation in respect of above delegation would be provided by AD-VI(A) section of CBDT on a reference from Pr.CCIT/Pr.DGIT/DGIT concerned.
11. Leave sanctioning authorities may ensure following intimations to Data Base Cell CBDT for updating the profile of concerned officer suitably:
 - (i) Leave sanctioned beyond 6 months in case of AC/DC/JC/Addl. CIT;
 - (ii) Leave sanctioned beyond 3 months in case of CIT and above;
 - (iii) Additional charge assigned in the grade of CIT and above beyond 30 days.
12. Endorsements of handing over and taking over of charge in case of leave may only be marked to Chairman CBDT and Data Base Cell in CBDT.

Yours faithfully,

Amit Singh Rathour
28/11/14

(Amit Singh Rathour)

Under Secretary to the Govt. of India

Tel. No. 23095565

Copy to:-

- (i) Chairman CBDT/ All Members of CBDT
- (ii) OSD to Revenue Secretary
- (iii) JS(Admin)/JS (Revenue)/CIT (vig.)/CIT (C&S)/ Director (ADVI))/ Director (ADVII)/JCIT (V&L-II)/US ADVI/US DT/Pers
- (iii) Pr.DGIT (HRD)/DGIT (Vig.)
- (iv) The Web Manager, Data Bae Cell for uploading on website.