



**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
CENTRAL BOARD OF DIRECT TAXES  
(Human Resources Development)**

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F. No. HRD/PM/APAR/403/SPARROW/2021-22/ 382

Dated: 20.04.2022

To,

All the Pr. CCITs(CCA)/Pr. DGITs/CCITs/DGITs

Respected Madam/Sir,

**Subject: Clarifications regarding Reporting/ Reviewing of APARs.**

Kind reference to the aforementioned subject.

2. In this regard, it is stated that queries have been received from field formations regarding reporting/ reviewing of APARs. The queries received and proposed clarifications regarding the same are as below:

S. no.	Query	Proposed Clarification
1.	<b>Whether CCIT level officers holding the charge of Pr. CCIT can report/review APARs as Pr. CCIT?</b>	<p><b>a. Where Pr. CCIT is the Reporting Officer</b> - In respect of CCITs, Pr. CCIT is the Reporting Officer. In case a CCIT level Officer holds the charge of Pr. CCIT on additional basis, such officer shall not report the APAR of other CCITs. In such cases, the APAR of the CCIT concerned shall be reported by the Zonal Member and reviewed by Chairman, CBDT.</p> <p><b>b. Where Pr. CCIT is the Reviewing Officer</b> - In normal course, APARs of PCITs/CITs are reported upon by CCITs and reviewed by the Pr. CCIT. However, in case a CCIT level Officer holds the charge of Pr. CCIT on additional basis, the APAR shall be reported by the CCIT concerned and reviewed by the Zonal Member.</p>

2.	<b>Who shall be the Reporting and Reviewing authorities for officers promoted and placed on in-situ basis?</b>	In cases where, on promotion, the Officer is posted on an <b>in-situ basis</b> with a direction to discharge the <u>same functions and duties as the Officer was discharging before the promotion</u> , the Reporting and Reviewing authorities during this period shall continue to be the same as prior to the promotion.
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3. This issues with the approval of the Competent Authority.

Yours faithfully,



**(Amrita Singh Ahuja)**  
Deputy Director of Income Tax (SPARROW)  
Directorate of HRD, CBDT.