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## INCOME TAX GAZETTED OFFICERS' ASSOCIATION - WB UNIT

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**President : Mrinal Chanda**

(Mobile No. 9477331010)

**General Secretary : Bhaskar Bhattacharya**

(Mobile No. 8902198888)

Date: 26.07.2013.

To  
Sri Sisir Sinha,  
CIT(C)-II, Kolkata &  
Chairman, Regional Implementation Committee for CRC, Kolkata.

Sir,

Sub: Proposal/suggestions regarding amendment/framing of RRs of Group A & B  
Cadres and allied matters -matter regarding.


Ref: Meeting of the Implementation Committee held on 25.07.2013.

Kindly refer to the above.

As desired, the proposal/suggestions regarding amendment/framing of Recruitment Rules of Group A (IRS & non-IRS) and B cadres and proposal/suggestions on related matters of ITGOA, WB Unit are enclosed for your kind consideration and onward submission to Core-Committee/ Sub-Committees No. 5 & 6.

Yours faithfully,

Encl: as stated above

  
(BHASKAR BHATTACHARYA)  
GENERAL SECRETARY

# Suggestions on IRS Recruitment Rules - ITGOA

## NOTE ON IRS RECRUITMENT RULES

IRS Rules 1988 in its present form is more or less in conformity with extant Model Recruitment Rules and Guidelines on Seniority issued by DoPT from time to time, except some minor areas and this has resulted in avoidable service litigation consuming precious time of the officers, both in their individual and official capacity. Hence, there is an urgent need to make those amendments, which can ensure a cordial office atmosphere for actualising dept.'s goals of maximising Revenue and improved service to Tax Payer.

The suggested amendments are :

<b>RULE No.</b>	<b>Details of amendment</b>
9 (iii)	<p>Relative Seniority of Promotee and Direct Recruit IRS Officers in the grade of ACIT, relating to each recruitment year, will be determined in the ratio of their Quota for appointment as provided in Rule 7(2) of this Rules which is 50% each. Thus Seniority of ACsIT will be in the ratio of 1: 1 for each recruitment year i.e. P1, D1, P2, D2, P3, D3 and so on, till the last available Promotee or Direct Recruit and all the balance ACsIT (Promotee or Direct Recruit, as the case may be) will be bunched at the bottom of that particular recruitment year.</p> <p>Thus ACsIT of an earlier recruitment year, whether Promotee or Direct Recruit will rank senior to ACsIT of a later recruitment year, thereby upholding year-wise sanctity in the seniority.</p> <p>Such a rule will be in line with DoPT guidelines and also various judgments of Hon'ble Supreme Court, as detailed under :</p> <p><b>N.R. Parmar: CIVIL APPEAL Nos. 7514-7515 OF 2005 (SC):</b></p> <p><i>".....the modification/amendment in the manner of determining the inter-se seniority between the direct recruits and promotees, carried out through the OM dated 7.2.1986, and the compilation of the instructions pertaining to seniority in the OM dated 3.7.1986, leave no room for any doubt, that the "rotation of quotas" principle, would be fully applicable to the direct recruits in the present controversy. The direct recruits herein will therefore have to be interspaced with promotees of the same recruitment year. ....In the light of the conclusions recorded hereinabove, we are satisfied that the OM dated 3.3.2008 is not relevant for the determination of interse seniority of a direct recruitee and a promotee."</i></p> <p><b>A. Janardhana – 1983 SCC L&amp;S 467</b></p> <p><i>"It is therefore time to clearly initiate a proposition that a direct recruit who comes in to service after the promotee was already unconditionally and without reservation promoted and whose promotion is not shown to be invalid or illegal according to relevant statutory or non-statutory rules should not be permitted by any principle of seniority to score a march over a promotee because that itself being arbitrary would be violative of Articles 14 and 16."</i></p> <p><b>N.K.Chauhan Vs. State of Gujarat – 1977 (1) SCC 308</b></p> <p><u>Para 32(3) of the judgement</u></p> <p><i>".....The impact of this position is that if sufficient number of direct recruits have not been forthcoming in the years since 1960 to fill in the ratio due to them and those deficient vacancies have been filled</i></p>

up by promotees, **later direct recruits cannot claim 'deemed' dates of appointment for seniority** in service with effect from the time, according to the rota or turn, the direct recruits' vacancy arose. **Seniority will depend on the length of continuous service** and cannot be upset by later arrivals from the open market." (emphasis supplied)

Para 40(d) of the judgement

".....Promotees regularly appointed during period A in excess of their quota, for want of direct recruits (reasonably sought but not secured and because tarrying longer would injure the administration) can claim their whole length of service for seniority even against direct recruits who may turn up in succeeding periods."

**Direct Recruit Class II Engg. Officers Vs. State of Maharashtra**

[ 1991 SCC (2) 715 ]

In Para 44 of Order dated 02-05-1990, it is held as under :

"(A) Once an incumbent is appointed to a post according to rule, his seniority has to be counted from the date of his appointment and not according to the date of his confirmation."

(E) Where the quota rule has broken down and the appointments are made from one source in excess of the quota, but are made after following the procedure prescribed by the rules for the appointment, the appointees should not be pushed down below the appointees from the other source inducted in the service at a later date."

**S.P. Gupta Vs. St. of J & K – 2000 (7) SCC 561**

In para 79, it is held :

"Seniority has to be worked out between direct recruits and promotees **for each year.**" (emphasis supplied)

Sch.II	For Promotion of JTS (ACIT) to STS (DCIT), the recruitment year is Calendar Year and eligibility will be 4 years from the 1 <sup>st</sup> January of the recruitment year of JTS (ACIT). For example, ACIT of Recruitment Year 2006-07 will be eligible to be promoted as DCIT on 1-1-2011 and date of promotion will also be the same date.
Sch.II	For Promotion of STS (DCIT) to JAG (JCIT), eligibility be made 9 years from the recruitment year relating to ACIT i.e. entry level, including the recruitment year. For eg. ACIT of R.Y. 2006-07 will be eligible for JAG (JCIT) in the year 2015-16 i.e. from 1-4-2015. Further, where the vacancy in JAG (JCIT) is more than 10% of its sanctioned strength, then the eligibility be reduced by 1 year i.e. Instead of 9 years, it will be 8 years from & including the R.Y.
Sch.II	For Promotion of JAG (JCIT) to JAG-Selection Grade (Addl. CIT), the recruitment year is Calendar Year and eligibility will be 13 years from the 1 <sup>st</sup> January of the recruitment year. For example, ACIT of R.Y. 2006-07 will be eligible to be promoted as Addl. CIT on 1-1-2021 and date of promotion will also be the same date.
NEW	'Year of Allotment' will the recruitment year both for Promotee and Direct Recruit i.e. the vacancy year which is reported to UPSC for Direct Recruit and the vacancy year to which the Promotion of ITO to ACIT relates.

**4 PS Cadres**

good number of posts at Apex/HAG+/HAG levels have either been newly introduced/ upgraded/ enhanced in numbers vide CRC, 2013, but matching posts in A.O. & P.S. have not been newly created/enhanced commensurate with the said creation/increase. Hence, creation/ enhancement in numbers of posts in different grades of A.O. & P.S. cadres is proposed as under, in matching numbers with the posts in newly introduced grades/enhanced in existing grades :

Sl. No.	Post in Apex/HAG+/HAG grade	Matching Post in		Pay Scale	R.R. proposed
		A.O. Cadre	P.S. Cadre		
1.	Principal CCIT	Principal A.O.	Sr. P.P.S.	15,600-39,100 GP-6,600; PB-3	Either the model R.R. prescribed by DOPT or RR followed by the Deptt. for the same grade in other cadre.
2.	CCIT	A.O. Grade-I	P.P.S.	15,600-39,100 GP-5,400; PB-3	Existing R.R. to be continued for A.O., Gr-I; for PPS either the model R.R. prescribed by DOPT or RR followed by the Deptt. for the same grade in other cadre.
3.	Principal CIT	A.O. Grade-II	Sr. P.S.	9,300-34,800 GP-4,800 in PB-2; After 4 years:- 15,600-39,100 GP-5,400; PB-2	Existing R.R. to be continued
4.	CIT	A.O. Grade-III	P.S.	9,300-34,800 GP-4,600; PB-2	Existing Qualifying service is 3 years in GP-4,200; proposed to lower the same to 2 years as per the model R.R. specified by D.O.P.T.

**Promotion to the grade of the ACIT**

In CRC, 2013 the filling up of the entire vacancy in the grade of the ACIT (newly created *plus* consequential vacancy) is to be done in 1:1 ratio between Promotees and direct recruitees, that too staggering over five years. If the same is filled up strictly by promotion and **at one go** ( just like what was done in CRC, 2000), it will surely be a win-win situation for all the stake-holders; the Department (promised additional revenue collection angle), Promotees (will address their career prospect aspiration) and Direct Recruits (contrary to their apprehension, it will never affect their career prospect as proved through CRC, 2000 experience). Approval for the required one-time relaxation in existing Rota as well Quota rules may be obtained from the Appropriate Authority as prescribed in DOPT Guidelines.

**Preparation of Seniority List for the ITOs promoted after CRC, 2000**

Though not covered by the brief given, this committee should request the Board for finalization of the Seniority List of post CRC-2000 promoted ITOs at the earliest. In absence of the Seniority List, not a single promotion can be carried out to the grade of the ACIT, which will further jeopardize the revenue collection potential of the Department due to unmanageable vacancies in the said cutting edge level.

### EDP (Electronic Data Processing) Cadre

In the CRC notification dated 31.05.13., following increase in posts have been shown in EDP cadre:

Sl. No.	Post	Scale	No. of Addl. Post
1	Deputy Director (EDP)	15,600 – 39,100; GP-6,600	8
2	Assistant Director (EDP)/ Addl. Asst. Director (EDP)	15,600 – 39,100; GP-5,400/ 9,300-34,800; GP-5,400	42
3	DPA Grade B	9,300-34,800; GP-4,200	112
4	DPA Grade A	9,300-34,800; GP-4,200	127

However in the correspondence of the DGIT(HRD) bearing no.C.R.I.-13/1(Core Comm.)/Corr. No. 2 dated 02.07.2013., the increase of posts in EDP cadre has been notified as under:

Sl. No.	Post	Scale	No. of Addl. Post
1	Posts in EDP Cadre	15,600 – 39,100/ 5,200-20,200	289

So in the communication of the DGIT(HRD), there is no mention of Gr. B scale (9,300-34,800), whereas the Gr. C scale (5,200-20,200) suggested therein didn't get a mention in the original notification dated 31.05.2013.

Apart from the above, there are also other inconsistencies coming out from the notification dated 31.05.13. G.P.s of both DPA Gr. B and DPA Gr. A were shown as 4,200. and the G.P. of the next promotional post (newly created post of Addl. Asstt. Director) is 5,400, keeping aside two more G.P.s, namely 4,600 and 4,800. Unless the above issues are addressed, any effective proposal/suggestion cannot be forwarded.

In the above mentioned communication from the DGIT(HRD) dated 02.07.13., it was stated that only EDP Cadre under DG(Systems) would retain its separate identity, whereas all other directorates attached to CBDT would be merged. So, it is clearly an endorsement for the importance of EDP cadre. But even after CRC, 2013, a direct recruit in the grade of Assistant Director (EDP) will eventually be left with only one promotion to the Post of Deputy Director (EDP) in his/her entire career. At least this injustice must be addressed and posts in higher grades must be introduced/ enhanced for a dignified career progression.

### Lack of clarity in respect of RRs for Non-IRS Group A Posts:

A very pertinent question arises on perusal of the work allocations of 7 sub-committees formed that which one of those Sub-Committees will deal with the RRs and allied matters for the Group A Posts other than IRS Cadre like those of A.O., P.S., EDP or OL cadres. Sub-committee No. 5 has been entrusted with the work relating to RR for IRS cadre, whereas Sub-Committee No. 6 has been entrusted with the same for Group B & C cadres. It is proposed that in respect of Gr. A posts in EDP Cadre, the work may be entrusted with the sub-committee No. 3 (dealing with restructuring of Directorates) or the Sub-Committee No. 6 (dealing with RRs for Group B & C cadres). Similarly for Group A Posts in other Non-IRS Cadres (AO, PS and OL), it is suggested that the work may be entrusted with the Sub-Committee No. 6. Unless this gap is plugged, all the proposals/ suggestions forwarded in respect of Non-IRS Group A Posts will remain unattended.