



THE

NEWSLETTER

Bulletin of the Income Tax Gazetted Officers' Association, WB Unit
P-7 Chowringhee Square, 6th Floor, Room No: 28, Kolkata - 700 069, Tel: 2213 6417 (Ext.-1422)
e-mail: itgoawbunit@yahoo.com, website : www.itgoawbunit.org

October 2015 - March 2016

EDITORIAL

Dear friends,

It's after quite some time that I am writing to you. At the outset let me apologise to you for missing out on the October – December 2015 issue of this newsletter. In the intervening period a lot of water has flown down the holy Ganges – a sequence of tumultuous events which has kept our folk totally occupied.

Let me congratulate you all for the spirited show put up by you during the just concluded financial year. Though we have narrowly missed out on the budget target the percentage growth in revenue collection could be compared with the best in the business. We can take succour from the fact that this performance has been, despite gloomy financial climate of our state. However, the economic situation of our country is indeed a cause of concern. Getting tired of waiting for the coming good times the nation has plunged from one crisis to another. With the public sector banks and financial institutions creaking under the burden of burgeoning Non- Performing Assets, the Industrial growth has taken a tail spin, the agrarian distress aggravating and the spectre of water crisis looming large – we are surely heading for difficult time. The latest Union Budget amply proves that the Central government has lost its way in the labyrinth of economic woes. The Budget 2016 has been a total disappointment, while there was no respite for the common man, the big business houses were showered with crores of tax exemption.

On the home front the last quarter of 2015 witnessed the might of the rejuvenated JCA. After a good length of time the ITGOA and ITEF went on a long agitation over five point charter of demand – which culminated in a strike action. The combined strength of the staff and officers were able to shake off the CBDT from its intentional slumber. The sustained agitation under the banner of JCA and wide publication it received, has had repercussion in the highest quarters. Ultimately the Revenue Secretary had to intervene and agree to allow 650 promotions from ITO to ACIT in three successive recruitment years starting from 2014-15. Regarding the other 4 demands like infrastructure, recruitment rules, regularization of DPLs etc. some progress was been achieved. Despite the higher authorities conceding our demands we could get 181 promotions of ACsIT till the end of the financial year. By the time this newsletter goes to press we are expecting the promotions for 2015-16 and the leftovers of 2014-15. Here with a sorry note I must add that the entire episode after successfully clinching our demand has been sordid saga of infighting. While the Central and state leaderships were undeservedly lambasted in different social media have we ever tried any soul searching? If an individual goes to courts of law with an intention of denying promotion to his colleagues – can the leadership be held responsible for this? When the individual members do not submit their APARs in time, even after regular persuasion can the Association leadership be accused of being at fault?

In spite of this dark clouds, there were some silver linings – the regularization of the JCsIT of 2002 & 2003 batch and promotion to the grade of Addl. CIT after long delay, the promotions to grade of JCIT for 2006 & 2007 batches, timely promotions for DCIT, new laptops for all including A.O & P.S member. But we have a long way to go – regularization of all Ad-hoc JCsIT & ACsIT, promotion for all ITOs up to March 2004, finalization of Seniority list of ITOs, finalization new transfer policy, to name a few.

At the national level we saw the revival of the JCA as well as the promottee officer's movement in Central government departments. It was probably first time in the history of our Association that we participated in the All India strike on 2nd September 2015 called by the sponsoring committee of 72 mass organizations against the anti-people, anti-employee policies of the current government. This is certainly a reflection of the maturity of the organization and broadening of the outlook of our members. The publication of the report of the 7th Central Pay Commission in November 2015 further laid bare the step motherly attitude of the government. Protest demonstrations were held all over India against the report of the 7th CPC, which has poured cold water on all our hopes of decent wage hike, after waiting for 10 years. The ITGOA played a big role in organizing the officers and employees in Income Tax Department. The ITGOA was also instrumental in organizing the dharna called by the Confederation of Central Government Gazetted Officers' Organisations (CCGGOO) at Jantar Mantar, New Delhi to demand upward revision of the 7th CPC recommendations. It is imperative that we close our ranks and intensify our struggle to force the government in providing a better deal to its employees. With an eye to this we have started to rejuvenate the C-O-C in the Department of Revenue. In the coming days we are going to organize several protests under the banner of C-O-C to press for are long pending demands.

During this period the local unit has remained ever vigilant in fighting for the cause of its members and will continue to do so. I take this opportunity to congratulate all of our members who have been recently promoted and warmly welcome the new entrants to our fold. I am sure we will unitedly carry forward the banner of ITGOA in letter and spirit.

Sayantan Banerjee

(General Secretary)

REGIONAL

JCA Agitation on 5 Point Charter of Demand

At the call of central JCA the JCA West Bengal unit also started taking part actively in the agitational programme on five point charter of demands, as was already written in the last issue of News Letter. In continuation to this programme the Central JCA had given a call for Half Day walk out on 01.10.2015. The local unit of the JCA made this call a massive success by organising Jathas in each building of the Department and ensured that all the members of the JCA took part and left office for the day at lunch break. The local leadership of JCA visited each and every building of West Bengal to make one day strike call on 08.10.2015 given by Central JCA (as a part of the agitational programme on five point charter of demands) a stupendous success. The Strike on 08.10.2015 in the Department was absolute total in our unit. From 15.10.2015 Local JCA members stopped taking part in the Search / Survey operations including TDS and recovery survey, seminars / lectures to educate people, protocol duty, review meetings with higher authorities and video conferences of CBDT.

Meeting with Pr. CCIT on Infrastructure

A number of meetings of Building-in-Charges of Income Tax Buildings at Kolkata with Pr. CCIT, WB & Sikkim along with other stakeholders like representatives of ITGOA, WB, Unit, ITEF Bengal Circle and Local IRS Association. The agenda of the meetings were in relation to infrastructural developments in all the buildings. The main issues taken up for discussion were: Installation of AC machines, Cleanliness of toilets and general cleanliness of the IT Buildings, Exterior painting of the Aayakar Bhawan, Deployment of security personnel at all buildings, installation of CCTV, weeding out, car parking etc.

With respect to installation of AC machines procured under 1% incentive scheme, it was decided that all the AC machines should be installed immediately. At the same time CESC and other authorities may be approached for augmentation of power and completing other technicalities. It was also suggested to ensure that the AC machines do not get damaged for lack of maintenance while in storage.

Representatives of ITGOA raised the issue of functioning of Pr.CIT / CIT building – in –Charges in most of the buildings and a decision was unanimously taken that respective Pr.CIT / CIT building-in-charges shall constitute a standing committee for better decision making and implementation and the said committee should meet every 15 days and monitor progress of infrastructural improvements.

For parking space in the middle of Aayakar Bhawan and Aayakar Bhawan Annexe the Addl. CIT & Building in charge of Aayakar Bhawan Annexe was given the responsibility to earmark the parking space designation wise and some parking spaces to be demarcated for visiting officers from other buildings.

The issue of deployment of security personnel and installation of CCTV was raised and discussed and it was decided that to avoid entry of any undesirable elements as well as unknown persons, wearing of Identity Card should be made mandatory across the hierarchy. It was also decided that those without ID, Card must register their identity at the entrance before entering any building and the same has been started in Aayakar Bhawan & Bamboo Villa from 01.12.2015.

For weeding out it was decided that the respective building-in-charges to follow the process of tender and auction as defined by administrative rule book, to dispose of the old furniture and computers.

Retention of Laptops by Retiring Officers

As we all know that the CBDT has come up with Information Technology Procurement, Obsolescence and Disposal Policy on Laptop, vide FNo. DIT(Infra)Unit-II/PM-21/2012-13/(Pt.File)/180 dated 23.04.2015. Wherein it has clearly been mentioned that the officers retiring on superannuation can retain the laptop given under 1% incentive scheme on deposit of the residual value. The residual value of the laptops procured / given in the year 2008 became nil as per the policy of the CBDT. The Commissioner of Income Tax (Admin & CO) Kolkata has already given his kind approval for retention of laptops by the retiring officers. Now the officers retiring on superannuation can exercise their option to retain the Laptop after cleaning off add-on software installed by the department. The officers due for retirement should apply for retention of laptop well in advance to the Commissioner of Income Tax (Admin & CO) Kolkata.

Black Day Observed against 7th CPC Recommendations

By the time this edition of newsletter reaches your hand all of you are well aware of the main recommendations of the 7th CPC submitted to the Finance Minister of India on 19.11.2015. Probably the worst ever recommendations by any Pay Commission. Such retrograde recommendations should be rejected from all quarters of Central Government employees. Accordingly a call was given by the Central JCA, Confederation of Central Government Employees & Workers (CCGEW), CCGGOO to observe as Black Day on 27.11.2015 to protest this retrograde recommendations by the 7th CPC and demanded justified wage revision for all. In West Bengal we observed black day under the banner of JCA by wearing black badges and organising lunch hour demonstrations in all the buildings of West Bengal & Sikkim region. From these meetings a common resolution regarding the issues of our department like replacement scale of ITOs, AO/PS, grade pay of Inspectors vis-a-vis Inspectors of IB & CBI and grade pay of TA vis-a-vis Auditors/Accountants of IA & AD was adopted and sent to the Chairperson CBDT, New Delhi.

Artificial Scrutiny Time Barring

In the month of November ITGOA WB Unit had a meeting with the Pr. CCIT, WB & Sikkim on various burning issues faced by our members. One of those issues was artificial time barring for disposal of scrutiny case as per the central action plan. We also pointed out that our members in the field have been put under undue pressure, because of insistence from the Commissioners for early disposal of scrutiny cases. The Pr. CCIT assured us to look in to the matter. But unfortunately our members were being pressurised to complete all the time barring scrutiny cases like revenue yielding cases by 31st Dec 2015 and rest by 31st of January 2016. The ITGOA WB Unit wrote a letter to the Pr. CCIT on 02.12.2015 mentioning that in spite of various odds like poor staff strength and infrastructure our members are putting their best efforts for passing quality assessment orders. Such type of undue pressure not only affects their performance to a great extent but also to their health. Like earlier years we strongly opposed such artificial time limit for completion of scrutiny cases and denounced such undue pressure from higher authorities and our members did not succumb to such pressures.

E.C. Meetings

After the publication of July-September, 2015 issue of Newsletter five EC meetings were held. All the EC Meetings were held at Aaykar Bhaawn. First EC of this quarter was held on 09.10.2015 at 4:00 PM. In this EC meeting discussion was mainly held on the All India agitational matter and local organisational issues. The next EC Meeting was held on 17.11.2015 and discussed on All India issues as well as local issues. The delegates for the BGM of All

India ITOGA that was to be held in Guwahati from 20th to 22nd Dec 2015 was finalised. The last EC meeting of this quarter was held in the Multipurpose Hall of Aayakar Bhawan. The meeting was attended by more than 50 general members in addition to the entire EC of ITGOA WB Unit as well as Secretary General of ITGOA, Com. Bhaskar Bhattacharya. The members present in this meeting raised various issues and Com. Bhattacharya explained the issues before the members. Suggestions were sought from the members present in the meeting for proposed amendments in the constitution of ITGOA but no suggestion was received in the meeting and the President ITGOA WB Unit requested the members to submit their suggestion in this regard, if any, within three working days. Another EC meeting was held on 12.01.2016 at 4:30 PM at Aayakar Bhawan Association Room to discuss the local as well as all India issues. The last EC meeting of this quarter was held on 09.02.2016 at 4:30 PM in the Association room of Aayakar Bhawan. In this meeting in addition to EC members a large number of observers attended the meeting and discussion was held on the issues of promotion of ITO to ACIT whether our unit will support ad-hoc promotion or not. It was unanimously decided to oppose the ad-hoc promotion from ITO to ACIT and a letter in this regard addressing to the Secretary General ITGOA, CHQ was drafted. Another issue of recent CAT case by some Inspectors making several of our members private respondent was discussed in detail.

Agitation against Derogatory Recommendation of 7th CPC and Other Departmental Issues

As we all know that the recommendation of 7th CPC has miserably failed to meet the demand and aspiration of Central Government Employees as a whole. The Government has set up empowered committee and implementation cell to consider the views, demands, objections etc. of various departmental service associations in relation to the report of the 7th CPC. The larger platforms of Central Government employees and officers, like NJCM, CCGWE and CCGGOO submitted their views and demands, concerning the entire Central Govt. employees. But the attitude of the CBDT in this regard is not that encouraging and no positive step has been taken to put forward the genuine demands of pay hike in the cadres of ITO/AO/PS/IIT/TA and other demands submitted before the 7th CPC.

The attitude of the CBDT on other long pending demands of the Central JCA is not encouraging as well. In spite of regular persuasion with different authorities of CBDT, the demands remained pending for a long time specially the issue of promotion from ITO to ACIT for three recruitment years, replacement of existing laptops, new laptops to AO/PS and newly promoted ITOs etc. Accordingly it was decided by the Central JCA in its meeting in New Delhi on 02.03.2016 to send strong resolution to the Revenue Secretary and Chairman, CBDT from lunch our demonstrations on 09.03.2016 in front of the Pr. CCsIT office. As usual the JCA WB unit organised a massive lunch our demonstration at Aaykar Bhawan and in spite of scrutiny time barring pressure the participation of our members in this demonstration was overwhelming. From this demonstration a resolution was adopted incorporating the eight point charter of demands and submitted to the Pr. CCIT WB & Sikkim for forwarding to the Revenue secretary and Chairman CBDT.

Identification of Revenue Yielding Scrutiny Assessment Cases

As a result of repeated insistence from the office of the Pr. CCITWB & Sikkim to identify and complete the High Revenue Yielding Scrutiny cases the ITGOA WB Unit in various meetings with the Pr. CCIT WB & Sikkim categorically expressed the views of the organisation as well as the members. In spite of our discussion the local administration issued a letter on 07.01.2016 asking to submit reports on brief resume of the cases, demand raised, reason for non-completion and explanation thereof. In response to this attitude of the local administration the ITGOA WB Unit wrote a strong letter on 11.01.2016 stating that identification of revenue yielding cases and adhering to the artificial time limit was not possible and our members would be adhering only to the statutory deadlines as enunciated in the Income Tax Act 1961. We also made request to the Local Administration to sensitize the CCsIT and CsIT not to put undue pressure on our members. In spite of the discussion and writing letter, the Local administration again on 21.01.2016 issued another letter asking for reports on high revenue yielding cases by 22.01.2016. Again the ITOGA WB unit immediately reacted strongly and shot a letter to the Pr. CCIT WB & Sikkim wherein our members were advised not to submit any report regarding expeditious disposal of the high revenue yielding cases.

Local AGT

Like previous years a committee for local transfer posting has been formed which is headed by Com. Bhaskar Deb. The said committee prepared draft transfer policy guidelines of our members which was uploaded in our website, for suggestion. After getting a few suggestions and after due consideration of those suggestions, policies of local transfer of our members have been finalised. On the part of the administration option for posting were sought and our members were requested to exercise their option. The ITGOA WB Unit also requested the members to submit one copy of the filled option form to the elected representatives of the association for further persuasion with the administration.

Dissemination of Information

It has become a common practice of the department particularly the Investigation Wings to disseminate actionable information at the very fag end of the financial year which get time barred in the same year. This year also the DIT(Inv.) Kolkata in particular and investigation Wings of other regions disseminate plethora of actionable information in the last week of the March even on the 31st March putting our members to great difficulties, as they got no time to develop and reopen those case. Last year also same thing happened and the ITGOA WB UNIT wrote letter to the Pr. CCIT WB & Sikkim to sensitize the officer of the DIT (Inv.) to disseminate such information well in advance. Despite that the same thing has been repeated this year. The ITOGA WB Unit this year also wrote a strong letter to the Pr. CCIT, WB & Sikkim with copies marked to the DGIT(Inv.) requesting them to sensitize their officer to send such information well in advance and after completion of prerequisite investigations. We also stated categorically that our members will not be held responsible if any actionable information could not be acted upon.

43RD BGM

43rd BGM of All India ITGOA was held at Guwahati from 20th December to 22nd December, 2015. Timing of the latest BGM was slightly preponed from its schedule time in January, 2016 (last one in Chennai had been deferred to February under specific circumstances), to avoid the time barring quarter and its pressure. The BGM was preceded by the customary Managing Committee Meeting, held on 19.12.2015 to finalize the Secretary General's Report.

The M.C. Meeting started with a difference, when former Secretary General and former President of ITGOA, CHQ proposed for consensus while selecting the next CHQ. The MCM was concluded with a positive note. And the theme of consensus finally prevailed over all ifs and buts and a new CHQ was unanimously nominated without altering the Principal OB positions but with participation of all 18 units. Definitely history was created at Guwahati.

The inaugural ceremony was attended by Sri K.V. Chowdary, CVC, Sri A.K. Jain, Chairman, CBDT, Sri C.L. Denzongpa, Pr. CCIT, NER, Sri S. Mohan, S.G., CCGGOO, Sri Ashok Kr. Kanojia, President, ITEF, CHQ, retired Office Bearers of ITGOA, NER Unit etc. apart from the CHQ leadership and Delegates & Observers from all over India. The official session started with discussion on the Secretary General's Report. Every Unit contributed in the discussion. After prolonged deliberations, the report was accepted. As expected, ITO to ACIT promotion and N R Parmar implementation occupied the major space during deliberations. The CAT order in the case of Dilip C. Warrior, (just passed by the Hon'ble CAT, Ernakulam Bench), added further complexities to that highly contentious issue. Every unit tried to establish its own views. WB Unit expressed its stand that implementation of NRP had been the domain of administration and even most sincere effort of the Association of that unit might not be enough for implementation. Therefore any member of that particular unit shouldn't be victimized for failure on the part of the Administration. The discussion concluded through voting on three options: (i) DPC on the partially revised ITO seniority list accommodating the revised seniority lists of the units completed NRP implementation till date; (ii) DPC only after revision of all 18 units and (iii) DPC with existing seniority list. The first stand was supported by 10 units namely Gujarat, Karnataka & Goa, Kerala, Mumbai, Nagpur, Odisha, Pune, Tamil Nadu & Pondichery, Uttar Pradesh (East) & NER; only Rajasthan supported the 2nd option. The last option was supported by the remaining 7 Units namely Andhra Pradesh & Telengana, Bihar, Delhi, Madhya Pradesh & Chhatisgarh, NWR, Uttar Pradesh (West) and West Bengal. Two most interesting points were: (i) Andhra Pradesh & Telengana unit, choose option (iii) i.e. to hold DPC (at least 2014-15) without NRP – inspite of completing NRP implementation in their region. (ii) Mumbai unit strongly supported first option i.e. holding DPC on the partially revised list – though Mumbai is far away from completing NRP implementation. Later a resolution was adopted.

Following the agenda items, the proposal of constitution amendment was taken up next. Some very significant amendments namely broadening of CHQ Base with three Vice Presidents, three Joint Secretaries, flexible no. of Assistant Secretary to accommodate all non-representing units (and one each from A.O. & P.S. Cadres), up-gradation of Assistant Secretary (Hqrs.) post to Joint Secretary (Hqrs.), removing ambiguity in running of units and branches including conducting of elections, quorum in conducting meetings, subscription etc. were discussed and adopted. Another radical proposal of putting bar for incumbent Secretary General or President in contesting election after consecutive 2

terms (as Secretary General or President or combined) wasn't adopted. Even the proposal of the Secretary General for adopting the same as convention was also turned down.

Several other issues ranging from 7th CPC, AO-PS Grade Pay, Agitation, JCA Functioning, Artificial Deadline and other diktats issued vide Central Action Plan, 56 (j), Laptop replacement and fresh allotment, vacancies in higher posts at certain regions etc. were discussed. Delegates from WB Unit also raised the issue of Transfer & Posting Guidelines, CGHS functioning, timely vigilance clearance, adherence to DOPT DPC calendar, ITBA functioning, Laptop retention by retiring members, monitoring by Range heads, 01.01.96 court case etc.

NRP implementation had never been under any doubt but uniform implementation of NRP has always been a contentious issue and a lot had been discussed in last two Managing Committee Meetings. To ensure uniform implementation, a committee was constituted under Com. J. M. Jayadevan as chairman. Every unit was appealed to send every detail of NRP implementation to Jayadevan Committee. Com. Madhavan of Tamil Nadu & Pondichery unit requested the CHQ at least to study the Rajiv Mohan case by constituting a committee. Initially Jayadevan Committee was entrusted with the job. However, Com. A. Sita Rama Rao of Andhra Pradesh & Telengana unit requested for a separate committee, as he felt that Rajiv Mohan committee should be independent of NRP committee. Accordingly a committee was constituted under Sri Amitava Dey as Chairman and he was given the mandate to select his own team.

But the best part of the BGM is the ultimate display of JCA camaraderie, which helped a small unit like NER to organize such a big event so elegantly and excellently.

7th CPC

7th CPC submitted its report on 19.11.2015. It is needless to say that the report has been a big disappointment for the Central Government employees in general and for the employees of Income Tax Department in particular. Neither the CPC accepted the common demands of JCM staff side, also endorsed by the JCA of Income Tax Department on vital issues like minimum pay, date of effect, amount of increment etc. nor it accepted the demands placed by the JCA of Income Tax Department. Practically not only in the case of JCA, in almost all the cases, the CPC summarily rejected the demands placed by the respective service associations. The protest against such retrograde recommendations was inevitable and it was started under the banner of NJCA. Central JCA observed Black Day on 27.11.2015 at the call of CCGE&W and CCGGOO. Later on several agitation programmes have been organized by National Joint Council of Action (NJCA), CCGE&W and CCGGOO and Central JCA partners have taken part in those programmes. To implement the recommendations, the Government had initially constituted an Implementation Cell at the level of Secretary Department of Expenditure and later on constituted an Empowered Committee of Secretaries (ECoS) under the chairmanship of the Cabinet Secretary. Sensing that the Government was not serious towards legitimate demands of its employees, NJCA came out with its charter of demands and agitation programmes including indefinite strike from 11.04.2016, which has later been deferred to 11.07.2016 after declaration of assembly election schedule for the poll bound states by the Election Commission of India.

After the Implementation Cell was constituted, the service associations were asked to submit their memorandum on 7th CPC recommendations before their respective departments

– both on the general issues as well as department specific issues. Central JCA immediately sprang into action. A detailed memorandum was prepared covering both the general issues and the department specific demands and submitted before the Board, which was thereafter endorsed and forwarded to the Department of Expenditure. Central JCA leadership discussed the issues and the demands with the Board authorities, the Nodal Officer nominated by the Department of Revenue and the Revenue Secretary. From the Minutes of two meetings of ECoS held so far, it appears that the attitude of the Government is still not very encouraging. So let's wait and watch and hope for the best.

Phasing Out

When CBDT had singled out WB & Sikkim Region, while deploying the manpower in post-CRC scenario and proposed phasing out of 1633 existing posts in addition to almost zero deployment of newly created posts, Central JCA had stood firmly behind us. After prolonged agitation by WB unit and persuasion by Central JCA, the Board issued status quo order and constituted a committee to review the phasing out proposal. After delivery of two stillborn babies, the third one (committee constituted under the chairmanship of the then ADG, HRD-2, New Delhi) took the issue seriously. The composition of the committee was such (official side was packed with present and ex officers of HRD wing – the very persons who had been instrumental behind phasing out proposal) that we were not very hopeful about the outcome. Still the Central JCA representatives argued strongly against the proposal in the meetings of the committee. But as said above, in its draft report, the committee recommended in favour of phasing out and rejected the ITEF CHQ proposal of redistribution of small percentage of IIT posts among certain regions (that issue too had to be examined by the committee). Regarding phasing out, the Committee hardly put forward any argument except reiterating the old stand. But what it tried to do in its draft report is to mislead the conclusion by selective application of data collected from all 18 regions. When asked to comment on the draft report by the committee, Central JCA strongly rebutted all the conclusions made in the report (merely out of biasness, partial, motivated and selective analysis of facts). Since then, nothing has been heard from the Board or the HRD Wing. But we have to be ready for any possibility and if required, we have to return back to the path of intense agitation.

ITO to ACIT Promotion

As Tagore defined short story in his beautiful poem, ITO to ACIT Promotion has always been the same; almost completed, but still so far from getting fully completed. Records suggest delay up to 36 months in earlier occasions. But this time the situation is very different from earlier occasions. After the last promotion had taken place in September, 2014, the CHQ took up the issue of promotion on the basis of actual vacancy, delinking the same from the intake of Direct Recruits. Vacancy calculation is obviously not rocket science; from the experience of the issue of penta-furcation and common understanding of the affairs, it has long been an open secret that there is no sanctity in the earlier declared vacancies, as ad-hocism always ruled the roost. Still there is always a scope for a new beginning and more than the actual vacancy position, delinking of number of promotional vacancy from the number of final intake of Direct Recruits by UPSC has been the need of the hour. Otherwise the benefit achieved from newly notified IRS Recruitment Rule through the sustained persuasion would have gone into vain. But then the real drama began. Even holding meeting after meeting, one QRM to another, one PGRC to another and exchange of vacancy calculations, nothing was settled in respect of the final vacancy calculation. Moreover, the dirty tricks like vacancy on the basis of ACIT posts alone etc. were being played. After many rounds of discussion, the Central JCA launched agitation programme for immediate promotion to

the grade of ACIT and four other demands. As a result of highly successful agitation programme including one day strike action, organized nationwide, the authority was forced to pay heed to the demands and the Revenue Secretary intervened. Acting upon his assurances, the agitation was temporarily suspended. Finally, the Hon'ble FM approved promotion for 650 posts, thus clearing promotion for all ITOs promoted up to March, 2004, that too by March, 2016 in 3 consecutive vacancy years starting from 2014-15. Initiatives were also taken on the part of the Board in respect of other demands.

But the members could hardly relish the achievement. Initially it was meeting the APAR deficiency for Vacancy Year 2014-15. The situation worsened due to lack of co-ordination among several wings of the CBDT and non-committal attitude on the part of some Pr. CCIT(CCA) in drawing No Report / Review / No APAR certificates. After meeting all deficiencies, the DPC proposal for 2014-15 was sent to the UPSC, which was followed by several rounds returning of the proposal by UPSC with query and subsequent meeting up of the queries / shortcomings by the Board. When all hurdles were thought to have been cleared, then came the mother of all hurdles – litigation. Final CAT order was passed in the case of Dilip C. Warrior in the month of December. After putting a great effort, the matter could be settled. But who can stall some of our brothers to stall the DPC by taking legal recourse in the name of right seniority. When the question of promotion of our members comes, it is literally: members propose, litigations dispose. Even initiatives on the part of some of the highest administrators still can't cut the ice. We were still stuck with the genie called right seniority and the date of DPC for 2014-15 (the first of the lot) was yet to be declared. For several days we were observing only the see-saw moments: will it be—won't it be.

In the meantime, a Lunch Hour Demonstration was organized nationwide at the call of the Central JCA for early settlement of eight points' charter of demand, which inter alia includes promotion to the grade of ACIT

However, the morale of our members, who are waiting eagerly for their second promotion after 22-23 years of service, had reached its nadir. Nobody wants to be tagged as longest serving ITO and naturally frustration ruled supreme. Allegations and counter-allegations were flowing thick and fast. In spite of all odds, it is still the time for showing solidarity, strength, togetherness etc. We can always fix our right seniority in due course as well fix the responsibility, if anything went wrong.

Finally in the vicious cycle of CBDT-UPSC-DOPT-DOLA, we observed another round of ball rolling, when UPSC referred back the matter to CBDT for another round of endorsement from DOPT and DOLA (Department of Legal Affairs). It has been learnt that the Revenue Secretary and the Board acted proactively to get the things done. Still considering the approach of the UPSC, the Board thought it proper to go for ad-hoc promotion for R.Y. 2014-15 immediately. The CHQ clarified that it had supported the move considering the sentiment expressed by most of the units, being an interim measure to break the stalemate. It was intimidated by the CHQ that the ad-hoc promotion for the next R.Y. 2015-16 would take place within another 7-10 days time and it would do its best to regularize the ad-hoc promotions at the earliest. But WB unit expressed the sentiment of its members vide its letter to the CHQ that the Board should at least wait for few days (till the endorsements of DOPT & DOLA reach UPSC and UPSC's subsequent move). However, screening committee held its meeting on 31.03.2016 and forwarded its recommendation. But the order was issued on 07-04-2016, as the Hon'ble FM was out of the Country. Ad-hoc promotion of RY 2015-16 is expected shortly. Probably, the APAR deficiency list for RY 2016-17 will be issued soon.

We still believe that our ultimate objective is immediate regular promotion, that too up to R.Y. 2016-17 and we can't afford to be complacent. Till then, we appeal to everybody not to put any hurdle in the path of regular DPC and stay united to tide over the crisis.

N. R. Parmar Implementation

Jaydevan Committee, constituted in Guwahati BGM, has been at its task, from the very word GO. It has been sending current status of NRP implementation periodically along with reminders regarding detail from the units already completed NRP implementation, required to be forwarded to it. From the latest communication of the CHQ, it is learnt that 5 out of 18 regions namely Mumbai, Uttar Pradesh (West), West Bengal & Sikkim, Pune and Bihar & Jharkhand are yet to complete NRP implementation. But regarding sending of details to Jaydevan Committee to examine the uniformity in implementation, for which it had been constituted, it is learnt from the latest communication of Jayadevan Committee that only 3 units namely Kerala, NER and Rajasthan have so far sent all the details required. The information is indeed quite contrary to several claims we normally come across in social media nowadays. But those details are key for ensuring uniform implementation and the supervision or examination to ensure uniform implementation is very much required to restore back the mutual trust among the members, which has got a beating due to court cases and some other reasons. In the last QRM held on 17.03.2016, the Central JCA requested the Member (P&V) to issue D.O. letters to the Pr. CCsIT (CCA) of the regions, which are yet to complete NRP implementation, setting a deadline of 15.04.2016.

JCIT Promotion / Regularization & NFSG and DCIT Upgradation

Total 112 officers of 2001 and 2002 (mostly) batches were regularized as JCIT prospectively vide the order dated 31.12.2015. It has unnecessarily taken so much time to regularize the officers, when the earlier Batch had been regularized 2 years back. But before that, taking the route of ad-hoc JCIT promotions in the name of pending SLP itself had been an act of irregularity. Even thereafter too, the Board had not been as active as it ought to be. As a result, so many of our members had been forced to retire as ad-hoc JCIT. 102 officers out of the regularized ones have been upgraded to the NFSG Grade w.e.f 31.12.2015, i.e. the date of their regularization as JCIT. Few have been left over due to APAR deficiency, which had been consistently playing the role of spoilsport in each and every promotion, basically due to complete lack of co-ordination among several wings of the Board. The delay in NFSG up-gradation by one year (originally due from 01.01.2015) caused huge pecuniary loss to all, but for 3 of our members retired during the calendar year 2015, the huge loss in pension benefit is for life long. Work on regularization of 2003 Batch is in progress and the proposal has been sent to the UPSC, but obviously the desired pace is missing. As regularization will be given prospectively, those officers will surely miss the NFSG from the due date (01.01.2016).

The bunched officers of 2006 Batch and officers of 2007 Batch (1:1) got promotion as JCIT (250 in total) on ad-hoc basis vide an order dated 21.03.2016. The order will take effect from 01.04.2016. This time also, few officers have been left over for APAR deficiency for certain periods, which have never been reported earlier despite of several rounds of deficiency reporting.

2011 batch IRS officers too are due for DCIT up-gradation (Senior Time Scale) w.e.f 01.04.2016 (deferred by 3 months with change of cutoff date to 1st April by DOPT). The CHQ has earlier placed its demand that the up-gradation should be advanced by 9 months to 01.04.2015. We are yet to hear anything from the Board on this issue. However some of the officers of

2010 Batch or earlier batches, earlier left over due to APAR deficiency, have been given Senior Time Scale (DCIT) from their original due dates. Finally, the screening committee held its meeting for 2011 Batch and sent its recommendation. There has been initially a hitch in issuing the STS order by 1st April, but due to timely intervention of the CHQ, the order is set to be issued by 01.04.2016. Hence the probable loss of seniority is prevented.

Heartiest Congratulations to all our members got promoted.

Court Cases

1. In the Court case regarding the grade pay of AO & PS pending at Principal CAT, New Delhi, the Board finally filed its reply, which had earlier been deferred in several occasions showing one reason or other. Final argument has taken place as well as concluded on 28.03.2016. However in the case status functionality of the official website of CAT, the status of the case is showing as dismissed. But no detail is available. We are waiting for the copy of the order.

2. In the court case regarding 01.01.96 pending before the Hon'ble High Court at Bombay, the next date of hearing has been fixed on 24.06.2016. The CHQ has already written a letter to the Board requesting it to take initiative and involve the Pr. CCIT, Mumbai and the ASG concerned for early hearing of the case, which has not been taken up for hearing since so many years.

3. In the case of Vikas Keraba Suryavanshi [SLP (C) 21669 of 2012], the next date of hearing has been fixed on 08.04.2016. Starting from 28.07.2016, it has been fixed for 5 times, but no hearing has been taken place.

Laptop

It has been intimated by the CHQ that the approval of the Hon'ble FM was accorded for replacement / new allotment of laptops to all officers of the Department including those in AO & PS cadres. It is a big achievement for JCA. In respect of the cause, we have been fighting since 2008. We expect that the approval of laptops for the ITIs and mobile handsets for all officers / officials will be accorded very soon.

T&P Guidelines and AGT, 2016

CBDT had earlier constituted a committee to review Transfer & Posting Guidelines for IRS Officers, 2010 as well Local [at Pr. CCIT(CCA) level] Transfer & Posting Guidelines. As usual, frequent changes of members of the committee and postponement of meetings have so far been appeared as main hindrances towards normal functioning of the committee. JCA representatives have already placed their opinions in the meeting. Several issues pertaining to our members have been discussed in the meetings. However, the report of the committee is yet to be submitted.

The Board has already called for options from all IRS officers including newly promoted JCsIT. Earlier it released the compulsory and review lists. The CHQ has already requested the Board to consider our members for inter region transfer only on the basis of representation of willing officers or in absence of vacancy in the presently serving regions and to drop the principle of transfer for the sake transfer, being followed in recent past. The Board has been further requested to ensure transfer of all willing officers completed AGT to AGT cooling off, to consider all the compassionate grounds etc.

The CHQ has also requested all the units to send the representations of the members in a given proforma, so that those cases can be pursued with the Board. Accordingly our members have been requested to send copy of the representations.

TAX CORNER

Service of Notice

N. B. Som, JCIT

The importance of service of notice is too obvious in respect of any judicial or quasi-judicial proceedings. It is always advisable for the assessing officers to ensure that the notices are served well in time and the acknowledgement of service is placed on record. Ideally, the order sheet noting should give testimony of issue of notice in time and its receipt. However, many a time notices have to be issued what is popularly called 'at the last minute'. In certain circumstances, there may be some delay in the communication process, such as postal delays. Such cases are vulnerable to get challenged by litigant assesseees or their representatives.

If the assessment proceeding is challenged on grounds of validity of service, the whole proceeding gets somewhat murky and real issues worth investigation get lost in the quagmire of technicalities. It is very common a situation that the learned authorized representative submits a long list of citations to prove that the proceeding is invalid because of non-service of the notice. A typical situation may be, the time barring date of service of notice u/s 143(2) was 30-09-2014. The Ld. A/R claimed that notice u/s 143(2) was received by the assessee on 01-10-2014 through India Post. The notice is challenged in terms of validity. It is very common for the A/R to refer to the fact that the Supreme Court has rejected the SLP against the decision of the P& H High Court in CITVs AVI-Oil India (P) Ltd reported in 323 ITR 242 (P&H) [2008]. It is argued that the case bears testimony to the fact that notice should reach the noticee on or before the limitation date. However, the department generally takes the position that once the notice is issued within the limitation date and sent to an agent, a valid service is effected. But such a position has to be fortified by proper logic and judicial opinion, otherwise it is unlikely that the assessment made will survive the test of appeals.

Below is an attempt to render citations in favour of the position. The following points are important:

- a. This issue of date service is to be seen in the light of section 27 of the General Clauses Act, 1887, as what is 'date of service' is not specifically mentioned in the Income Tax Act, 1961. In several cases the Hon'ble Supreme Court has held by analysing the section 27 of the General Clauses Act, 1887 that the date of service is the date on which a communication is put into a course of transmission to the consignee so as to be out of the power of the consignor. The Supreme Court had, time and again, categorically held that once a communication is issued by a government servant and it is sent out to the concerned person, it must be held to have been communicated to him. This is irrespective of the date when the recipient actually received the communication. The following citations are helpful:

- i. Banarasi Das Vs. The Income Tax Officer, District IV, Calcutta and others reported in 166 ITR 163 SC 1987

- ii. Collector of Central Excise, Madras Vs. M/s M. M. Rubber and Co., reported in Tamil Nadu 1992 Supp (1), SCC 471
- iii. Bhawandas Governdas Kedia vs. Giridharilal Purushottamdas & Co. reported in AIR 1966 SC 543
- iv. State of Punjab vs. Khemi Ram, reported in AIR, 1970 SC

- b. The oft quoted argument of rejection of the SLP in the AVL Oil case is misdealing. On the face of such argument, one has to point out the correct implication of rejection of a Special Leave Petition. Rejection of SLP does not mean that the Hon'ble Supreme Court had upheld the decision of the High Court. It simply means that the Hon'ble Supreme Court thinks that the particular case does not has the merit to be heard by the Apex Court of the country. On the other hand, the Hon'ble Punjab & Haryana High Court while passing the order in the V R A Cotton Mills (P) Ltd. Vs. Union of India, reported in 250 CTR 188 [2011] observed that the earlier decision did not consider any of the judgments of the Apex Court as mentioned above. In fact, the honorable High Court reversed the ratio of the AVI-Oil case in the VRA judgement. It was held that handing over the notice u/s 143(2) to the postal department within the limitation date would be treated as service of notice to the assessee irrespective of the date on which the postal department delivered the notice to the assessee.
- c. In the case of R K Upadhyay Vs Shanabhai P Patel reported in 166 ITR 163 (SC), the notice u/s 148 was getting barred by imitation of time on 31-03-1970. The assessing officer issued the notice on 31-03-1970 and on that very handed over to the postal department. The assessee received the notice on 04-04-1970 i.e. after the date of limitation. In this situation the Hon'ble Supreme Court held that the service was valid as it was issued before the period of limitation.

Hopefully , there is enough ammunition in the hands of the assessing officer to make a case for valid service of notice. It is also a fact that many a time the Assessing Officers tend to take the shelter under section 292BB, which says that when an assessee appears in a proceeding or cooperate in the proceeding, he cannot challenge service of notice once the proceeding is over. While apparently this section is also a useful tool in the hands of the A.Os, it is important that the section has used the expression 'any notice which is required to be served'. Therefore , in my view, section 292BB cannot protect patent non-service.

To sum up, it always pays to notice the movement of notices and serve them on time.

ITD UPDATES

Procedure to generate notice u/s 143(2) in reopening cases

The service date of notice u/s. 148 is to be entered in the system in all the cases to proceed further.

Procedure

ITD > AST >Asmt> Notices u/s 148 > Current Notice > F7 > Put PAN & AY in respective boxes > F8 > Put date of service of notice in appropriate box [Latest date of service] > Put Yes in place of No > Save.

Situation 1

In response to notice u/s. 148 the assessee furnished return of income electronically.

Procedure

AST > Processing > Processing u/s. 143(1) > F7 > Put PAN & AY > F8 > Open the return filed u/s. 148 > Save the return > Review the return > Exit

Then AST >Asmt> Assessment proceedings > Current Orders > F7 > Put PAN & AY in respective boxes > F8 > Click the icon beside assessment order details > initiate the proceedings [Click

143(3) read with 147 (automatically selected)]> Save > An icon [Generate Notice u/s 143(2)] will be generated at the top besides the icon [Assessment Proceedings] > Generate notice through this new Icon as usual.

Situation 2

In response to notice u/s. 148 the assessee furnished return of income manually. It should be kept in mind that if e filing of return is mandatory for the assessment year concerned, the assessee has to file e return otherwise return could not be entered manually.

Procedure

AST > Processing > Returns > Enter the return u/s. 148 (Do not put section Code 148 at the beginning. After entering the return filing date Section code 148 will be selected automatically) > Save the return > Review the return > Exit

Then AST >Asmt> Assessment proceedings > Current Orders > F7 > Put PAN & AY in respective boxes > F8 > Click the icon beside assessment order details > initiate the proceedings [Click 143(3) read with 147 (automatically selected)]> Save > An icon [Generate Notice u/s 143(2)] will be generated at the top besides the icon [Assessment Proceedings] > Generate notice through this new Icon as usual.

SERVICE MATTER

Recovery of wrongful / excess payments made to Government servants

DOPT has clarified the position of the Government of India in this regard in an OM issued on 02.03.2016 in view of the judgment of the Hon'ble Supreme Court in the case of State of Punjab & Ors vs Rafiq Masih (White Washer) etc. in CA No. 11527 of 2014 {arising out of SLP(C) No.11684 of 2012}, after consulting the Department of Expenditure. In the above said OM, certain situations, where recovery is impermissible, have been categorically mentioned.

Simplification of procedure for verification of service-adherence to the revised format

DOPT issued an OM on 30.09.2015 to all authorities concerned for strict adherence to its earlier OM dated 23.10.2013 for simplification of procedure for verification of service and adherence of the revised format of the Service Book prescribed by this Department's OM No, 17011/1/99-Estt. (L) dated 11.03.2008. The OM once again summarised all extant rules and the instructions of DOPT in this regard.

LTC

DOPT issued a detailed OM dated 11.01.2016 on availing of LTC by Government Servants on the basis of frequent references, it has been received from various ministries/ departments. Vide the above said OM, DOPT simplified the procedures to be followed and removed the bottlenecks by laying down the time limits for different course of actions pertaining to approval of leave and processing of LTC Bill. The OM also contains the proforma of self-certificate, which is henceforth required to be submitted by the Government Servant availing LTC to his Leave sanctioning authority and the Guidelines, supposed to be provided by the Leave sanctioning authority to the Government Servant availing LTC.

Procedure for booking air tickets on LTC

DOPT issued an OM on 23.09.2015 clarifying all the queries it had been receiving from various departments/ministries by referring to all its extant instructions / OM's.

Guest Houses & Hotels

The office of the Pr. CCIT, WB & Sikkim has made corporate tie ups with some of the Big Hotels in Kolkata and other stations for the officers of the Department. Recently the Principal CCIT, WB & Sikkim has inaugurated the Departmental Guest House at Aayakar Bhawan Poorva (RTI Building). Detail of the Hotels and ABP Guest House is available in utility section of our website.

Instructions/Guidelines relating to filling up the Integrity Column of APAR

DOPT issued the OM dated 11.02.2016 guiding the reporting officers regarding filling up of Integrity Column of any APAR and connected procedures, which may require to be followed.

Filing Assets statement under Lokpal Act

Vide the OM dated 28.03.2016, DOPT categorically declared that the Asset-Liability Statements/ Returns as on 01.08.2014 and 31.03.2015 respectively had to be filed by 15.04.2016 and "there shall be no further extension of the aforesaid last date i.e. 15.04.2016". The date has again been extended to 31-07-2016 vide DoPT OM dated 12-04-2016. The latest Forms (No. I to IV) are available in our Utility section of our website. Still there are several unanswered questions. CHQ has been requested to take up the matter with the Board to sort out the missing links.

DPCs to be conducted for vacancy year 2016-17

Like earlier 3 years, the Board has come out with an instruction directing the Pr. CCsIT (CCA) to conduct DPCs for Group B & C grades (following the model Recruitment Rules for the grades, for which RRs are yet to be notified). It is very much disappointing to see that the Board has been issuing the same instruction year after year without doing the bare minimum to get RRs for all grades duly notified. But the silver lining is that unlike earlier years, the instruction has been issued prior to the Vacancy Year under question, thus honouring the DOPT model calendar for holding DPCs (though only on paper). Had the Board been as much as serious for ITO to ACIT promotion.

Requirement for Review of APARs of the officers working in HQRs / Admin

By issuing an instruction on 17.03.2016, the Board has clarified that there would be no requirement for reviewing of APARs for the officers posted in Hqrs./ Admin, if the reporting officer is in the two or more levels higher rank than the officer reported upon. In that case, the comments of the Reporting Officer will be considered as Final.

Central Action Plan

Board has issued interim Central Action Plan (up to 30.06.2016) on 31.03.2016, thus setting deadlines for different tasks (available in our website).

Software Up-gradation of 3G Data cards

Service of Project Tarang in general and 3G Data card in particular have always been a topic of utter irritation. BSNL has recently provided certain solution to the menace by upgrading the existing software of the data card, particularly for few operating systems. The procedure to be followed is laid down in the letter dated 02.03.2016 issued by the officer in charge of Co-ordination wing (available in utility section of our website).

Officers’ Directory

After a long gap, Officers’ Directory of WB & Sikkim Region has recently been released. This time, the directory has come out in a very attractive and handy avatar. Commendable job done by the Co-ordination wing and the officer-in-charge. The authority is requested to kindly release the directory annually henceforth, as lot of changes take place in the list of incumbents within a year. Efforts are on to upload the soft copy of the directory in

the utility section of our website, so that the information can be utilized even on the move and by anybody from the outside. Initially, there has been certain gap in distribution due to phased supply from the printer. If still, any of our members is yet to get the directory, he/she is requested to kindly contact the building / station representatives.

Self -printing of CGHS Cards

CGHS has introduced Plastic Card for its beneficiaries since last few years. But disbursement of plastic cards to the beneficiaries has so far been very disappointing, as a good number of beneficiaries are yet to receive the card. Vide the OM dated 31.03.2016, CGHS authority has intimated introduction of the facility of self-printing of CGHS cards by the beneficiaries (only those whose membership has already been approved the concerned Addl. Director).

The following steps are required to be taken for printing the Card:

- Visit CGHS website: cghs.nic.in
- Click ‘Beneficiary Login’
- Enter Beneficiary ID and password and sign in (in case of forgetting password, click on ‘generate password’ and follow the instructions’)
- Click ‘Print Card for the beneficiary whose card needs to be printed
- Enter OTP sent on registered mobile
- Click ‘Print CGHS Card’
- A message will appear on the screen requesting to take a coloured printout and get the card laminated. Click OK
- Download or open the CGHS card in PDF format
- Print the CGHS card using Print Command.

OUTGOING COMRADES

Name	Desig.	Date	Name	Desig.	Date
Buddhadeb Mukhopadhyay	JCIT	31.10.2015	Ranjit Kumar Mukherjee	AO	31.01.2016
Apurba Kumar Das	JCIT	31.10.2015	Surendra Kumar Singh	ITO	31.01.2016
Pravas Chandra Mandal	ITO	31.10.2015	Bishnupada Majumdar	AO	31.01.2016
Bandita Sarkar (Sinha)	AO	31.10.2015	Soumen Das	Sr. PS	31.01.2016
Sripati Chaudhury	AO	31.10.2015	Pradeep Das	AO	31.01.2016
Dulal Chandra Dey	AO	30.11.2015	Bimal Kumar Misra	AO	31.01.2016
Dipali Bhakta	Sr. PS	30.11.2015	Sipra Maity	AO	31.01.2016
Debasis Chatterjee	AO	30.11.2015	Sree Krishna Ghosh	ACIT	29.02.2016
Trishna Dey (Nandi)	AO	30.11.2015	Debabrata Chakraborty	AO	29.02.2016
Jonathon Taso Lepcha	AO	30.11.2015	Sanjib Paul	AO	31.03.2016
Vikramaditya	Addl. CIT	31.12.2015	Rabindra Nath Adhikary	AO	31.03.2016
Pijush Kanti Mondal	ITO	31.01.2016	Rekha Ghosh	AO	31.03.2016

OBITUARY

During this period three of our members have left us.The ITGOA,West Bengal Unit deeply mourn the untimely demise of its three members.

Name	Designation	Date of demise
Pulak Aich	DCIT	10.10.2015
Sushil Tudu	AO	09.11.2015
Upendra Kumar Sharma	ITO	08.01.2016