

HRD/PM/444/2/2008-09/1515
Transfer/Placement Guidelines for officers of
the Indian Revenue Service
Central Board of Direct Taxes
2010

Dated: 16th February, 2010

1. INTRODUCTION

- 1.1 The Central Board of Direct Taxes (the Board), Department of Revenue, Ministry of Finance, is the Cadre Controlling Authority for the Indian Revenue Service (IRS) officers. In order to bring greater efficiency, effectiveness and transparency, and also to provide better opportunities to officers for excellence and proper career planning, appropriate placement / transfer guidelines are a vital ingredient. These placement guidelines have been formulated with the primary objective to align human resource management in the IRS with the overall organizational goals of the Income Tax Department (ITD), and more particularly better career management of the officer cadre as a whole.
- 1.2 All transfers and postings of Group-'A' officers shall be effected by the Placement Committee of the Board, or on its recommendation; or by a local Placement Committee, as the case may be, as far as practicable in accordance with the following guidelines.
- 1.3 These guidelines shall not be applicable to the transfer and posting of Chief Commissioners / Directors General.
- 1.4 These guidelines shall come into effect from the date of issue.

2. THE PLACEMENT COMMITTEE

2.1 (i) **The Placement Committee of the Board** shall consist of the following:

- (a) Chairman of the Board;
- (b) Member (Personnel and Vigilance); and
- (c) The senior-most Member of the Board.

The Joint Secretary (Admn.) in the Board will act as its Secretary. The Zonal Members shall be consulted by the Placement Committee before finalizing the transfers/postings.

(ii) **The Placement Committee of the Board** will:

- (a) Recommend proposals for posting of Chief Commissioners/Directors General and Commissioners/Directors for approval of the Finance Minister, through the Revenue Secretary and Minister of State for Finance (Revenue); and
- (b) Be the final authority for transfer and allocation to the region of each Cadre Controlling Chief Commissioner of Income Tax of officers below the rank of Commissioner. After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS(R) before giving effect to transfer proposals. In case of deviations from these guidelines, approval of Finance Minister, through the Revenue Secretary and Minister of State for Finance (Revenue) shall be obtained.

2.2 (i) In each region under a cadre Controlling Chief Commissioner of Income Tax, there shall be a **Local Placement Committee** consisting of:

- (a) Cadre Controlling Chief Commissioner of Income Tax;
- (b) DGIT (Investigation); and

- (c) The senior most Chief Commissioner whose jurisdiction falls within the region of the Cadre Controlling CCIT in respect of CCIT Regions at stations listed in 4.3.(i) (a); and all the other Chief Commissioners in case of other Regions.
- (ii) **The Local Placement Committee** will consider the intra-region transfers of officers below the rank of Commissioner. All postings by the Local Placement Committee will be in accordance with the provisions of these guidelines.
- 2.3 The minutes of each meeting of the Placement Committee shall be drawn up and approved by all Members within 24 hours of the meeting (not by circulation).

3. POSTING GUIDELINES FOR OFFICERS AT DIFFERENT LEVELS:

- 3.1 For officers of the rank of Chief Commissioners/Directors General and Commissioners/Directors the Placement Committee of the Board will recommend the Region and Station for approval.
- 3.2 For officers below the rank of Commissioner, the Placement Committee of the Board will place the officers at the disposal of the cadre controlling Chief Commissioner for further posting.
- 3.3 On promotion, Group-'A' officers will normally be transferred out of the Region, except where they have come to that Region less than two years earlier. However, they may be retained for the balance period of tenure at the place of their posting, subject to the availability of vacancies.
- 3.4 Group-'B' Officers on promotion to the grade of ACIT shall be transferred out of the Region except in those cases where the officer has less than three years of service left at the time of promotion.
- 3.5 Officers who have 3 years or less service left shall be posted to the station/Region of their choice to the extent possible.
- 3.6 As far as possible, the senior-most Commissioner(s) at any station may be posted as Administrative Commissioner(s).

4. REGIONS AND TENURES

- 4.1 For the purpose of these Transfer Guidelines, the jurisdiction of each Cadre Controlling Chief Commissioner of Income Tax shall be treated as a separate Region.
- 4.2 The total stay of an officer during the course of his entire career, in all grades (in Group 'A' Service), including and up to the grade of Commissioner of Income Tax, in a particular Region shall not exceed eighteen years in field postings, and twenty-four years in all including periods spent on exempt posts/deputation.
- 4.3 (i) All Group 'A' officers (subject to 4.4) below, shall be liable for transfer at the commencement of the Financial Year, if they have as on 31st December of the preceeding year completed in field posting -
- (a) 8 years of continuous stay in field postings in the following eight metropolitan stations:
New Delhi, Mumbai, Ahmedabad, Bangalore, Hyderabad, Pune, Chennai, Kolkata.
- (b) 5 years of continuous stay in field postings in respect of the following stations:

Amritsar, Baroda, Bhopal, Bhubaneshwar, Chandigarh, Coimbatore, Indore, Jaipur, Kanpur, Kochi, Lucknow, Ludhiana, Nagpur, Patna, Surat, Visakhapatnam.

- (c) 3 years of continuous stay in field postings in respect of other stations.
- (ii) The officers may, however, be transferred out before the completion of their tenures on their own request or on administrative grounds/in public interest.
- 4.4 (i) **Explanation:** For the purpose of counting continuous stay at a station:
- (a) Any period of less than two years spent outside that station shall be ignored.
- (b) If an officer proceeds on Deputation for five years after spending four years in field posts at a station listed in 4.3.(i) (a) above, on return from deputation he may be posted at that station for only for the balance period of tenure i.e. four years more subject to Para 4.5. below.
- (ii) In the case of Delhi and Mumbai, continuous stay as stated in 4.3.(i) (a) above shall be 14 years including exempt posts but excluding Deputations and postings in the Board.
- 4.5 In case the number of officers opting for posting to a particular Region / station exceeds the number of vacancies available in that Region / station, the posting will be decided in the following manner:
- (i) Officers who have never worked in that particular Region / station will be given first preference for posting there; and
- (ii) Officers who have worked for lesser duration in that Region / station will be considered thereafter.
- 4.6 All postings in the Board and the attached Directorates of the Board (including earlier Directorates like Directorate of Special Investigation, Inspection Division etc.), as well as posts in the Department of Revenue, deputations / postings to Central Economic Intelligence Bureau (CEIB), Financial Intelligence Unit (FIU), NADT (including RTI), Enforcement Directorate, Authority of Advance Ruling (AAR), Competent Authorities (C.A.s), Appellate Tribunal for Forfeited Property (ATFP), Income Tax Appellate Tribunal, Central Processing Centre (CPC) and Settlement Commission shall be treated as exempt and shall not count towards calculation of stay at a particular station / Region, subject to Para 4.2 above, but may be so counted at the option of the officer.
- 4.7 (i) Deputation of officers under Central Staffing Scheme and other deputations shall be regulated as per the guidelines issued by the Department of Personnel and Training from time to time.
- (ii) The period of deputation outside the Department shall be excluded for counting towards stay in the 'station' and 'Region' tenures of the officer, subject to Para 4.2 above. However, the same shall be counted, if the officer so desires.
- (iii) On return from deputation every officer shall report to the Board, and shall immediately be posted as OSD in the office of the local Chief Commissioner of Income Tax under whose jurisdiction s/he was serving while on deputation till her/his regular posting. This interim period shall not count as stay at that station.
- 4.8 The minimum cooling off period for being posted again to the same station / Region will be 24 months reckoned from the date of joining at the new station.

- 4.9 Periods spent on training and study leave at the same station or in the same Region (including similar assignment abroad) will not be counted as period of stay at that station or Region.
- 4.10 Exceptions on compassionate / administrative grounds may be made by the Placement Committee.
- 4.11 Officers who complete 3 years of tenure at National Academy of Direct Taxes, Nagpur, Regional Training Institutes, Vigilance Directorate and CBDT, will get preference, as far as possible, in posting to a station/Region of their choice. Officers who have served in the North Eastern Region and J & K would get preference in posting to one of the stations/Regions of their choice.
- 4.12 The tenure at any post shall ordinarily be two to three years.
- 4.13 Direct posting within the Department from Delhi to Mumbai and *vice-versa* shall not be permitted. Movement between these two regions shall be permitted only after the concerned officer has had a break of two years in some other region. It is clarified that this restriction shall not apply in case of an officer going on deputation from Delhi and Mumbai; or being posted to the Board or the Directorate of Systems from Mumbai.
- 4.14 Similarly, direct posting from Delhi to Gurgaon, Noida, Faridabad or Ghaziabad; or from Mumbai to Thane shall not be permitted. Such movement shall be permitted only after the officer has spent at least two years at some other station.
- 4.15 In case of shortage of officers in a particular Region, the Board may relax the stay / tenure limits prescribed in respect of transfer in a particular year.

5. **POSTINGS IN THE ATTACHED DIRECTORATES OF THE BOARD**

DG (HRD) will assess and determine job requirements, job profiles and skills needed for various posts in the attached Directorates of CBDT and provide the Board list of suitable officers having the requisite skill-sets so as to enable the Placement Committee to select suitable officers for these posts.

6. **POSTINGS ON COMPASSIONATE GROUNDS AND PETITIONS AGAINST TRANSFERS**

- 6.1 Cases of postings on medical / compassionate / educational grounds will be sympathetically considered by the Placement Committee.
- 6.2 Husband and wife may be posted at the same station subject to availability of posts, in accordance with the extant instructions of the Government of India.
- 6.3 Grievance petitions from Officers against transfer orders should be sent to the Placement Committee within seven days of the communication of the transfer orders on the official website. The Placement Committee shall, as far as feasible, dispose the concerned petition within 15 days of receipt of the said petition.

7. **TRANSFER ON ADMINISTRATIVE GROUNDS/PUBLIC INTEREST**

- 7.1 Notwithstanding anything contained in these Guidelines the Placement Committee may, if it considers necessary to do so in public interest and in furtherance of organizational objectives, transfer, retain or post any officer to any station / Region or a specific post.

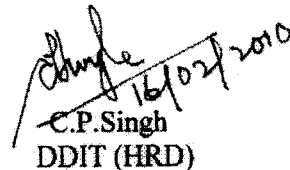
- 7.2 In between two Annual General Transfer exercises, on administrative exigencies, the Placement Committee may shift any officer from one place / post to another.
- 7.3 Notwithstanding anything contained in these Guidelines, the Placement Committee may transfer any officer in respect of whom the concerned Commissioner/Chief Commissioner or Director/Director General under whom the officer is working, and the concerned Zonal Member, have made recommendations in writing that the continuance of a particular officer at a particular post/station/region is not in the public interest.

8. **STUDY LEAVE**

An officer under orders of transfer may be granted Study Leave from the new place of posting. Period under such leave will not count towards cooling off from stay at a station or in a Region. Officers who proceed on leave without completing the prescribed tenure at a station / Region will be posted to the station from which they had gone on leave, on joining after availing leave. Officers who have completed their tenure at a particular station / Region before proceeding on Study Leave will report to the office of the Cadre Controlling Chief Commissioner from where they had proceeded on Study Leave, under intimation to the Board, for further posting as per the guidelines applicable in their case.

9. **TRANSFER OF OFFICE BEARERS OF ASSOCIATIONS/ FEDERATIONS**

Subject to the availability of vacancies, Principal Office Bearer (President or Secretary) of the recognized Associations/ Federations may be allowed to continue at the national headquarters till the next annual general transfers.


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