

F.No.35015/65A/2006-Ad.VI

Government of India  
Ministry of Finance  
Department of Revenue

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New Delhi, dated the 2<sup>nd</sup> May, 2008

To

All Chief Commissioners of Income Tax(CCAs),  
Director Generals of Income Tax (Admn.)/Systems/Vigilance/HRD, New Delhi,  
Director General of Income Tax, NADT, Nagpur.

Sub: Transfer/Placement Policy of IRS Officers, CBDT - 2005 -

Sir,

I am directed to refer to the Transfer/Placement Policy, 2005 for Group "A" officers of IRS(Income Tax) issued vide letter F.No.A-35015/32/2004-AD.VI dated 26.4.2005, the first amendment issued vide letter F.No.A-35015/32/2004-Ad.VI(Pt.) dated 14.11.2006 and the second amendment issued vide letter F.No.396/3/2007-ITCC dated 23.5.2007.

2. With the approval of the Competent Authority, it has been decided to amend the Transfer/Placement Policy so as to modify and clarify its provisions. A final consolidated Transfer/Placement Policy is enclosed. The same may be circulated to all IRS Officers within your Region.

Yours faithfully



(Rahul Kashyap)

Under Secretary to the Government of India

1. PS to FM/MOS(R)
2. Secretary (Revenue)
3. Chairman/Members, CBDT
4. Hindi Section for Hindi translation.
5. Secretary General, IRS Association/ ITGOA/ All India Income Tax SC&ST EWA.
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(Rahul Kashyap)

Under Secretary to the Government of India

**TRANSFER / PLACEMENT POLICY FOR GROUP 'A' OFFICERS  
OF INDIAN REVENUE SERVICE (INCOME TAX)  
CENTRAL BOARD OF DIRECT TAXES  
2005**

**1. INTRODUCTION**

The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, is the Cadre Controlling Authority for IRS (IT) officers. In order to increase transparency, and also to provide better opportunities to officers for excellence and a more planned approach to cadre planning, a proper placement/transfer policy is a vital ingredient. This placement policy has been formulated to address the needs of the Department as well as the Human Resource Development aspects and career management of officers as a whole.

The Salient features of the Transfer / Placement Policy for Group 'A' Officers of the service (hereinafter referred to as the Placement Policy) are as follows:

**2. SALIENT FEATURES**

The policy shall be deemed to have come into effect from 1<sup>st</sup> April, 2005 and the provisions of this Policy shall apply to all transfers of officers.

All annual transfer orders shall normally be issued by 30<sup>th</sup> April and, in any case, not later than 31<sup>st</sup> May of the year.

All transfers and postings of group 'A' officers shall be effected by the Placement Committee or on its recommendation, as stated hereinafter.

2.1 A transfer and posting policy has been formulated for officers at different levels.

2.2 All stations have been categorized in three classes and tenure in different classes of stations has been prescribed.

2.3 All posts have been divided into two categories, namely, sensitive and non-sensitive.

2.4 Guidelines for dealing with different types of "compassionate grounds" cases have been laid down.

2.5 The transfer guidelines shall not be applicable to the transfer and postings of Chief Commissioners / Directors General of Income Tax.

2.6 A correct and complete database is a sine qua non for operationalising the Policy. The Board shall ensure that a database containing the profiles of all group 'A' officers is created and regularly updated.

### **3. THE PLACEMENT COMMITTEE**

All transfers / postings of all Group 'A' officers will be done by or, as the case may be, on the recommendations of a Placement Committee consisting of the following:

- (a) Chairman of the Board;
- (b) Member (Personnel and Vigilance);
- (c) One Member of the Board to be nominated, in rotation (every six months), by the Chairman of the Board; and
- (d) Joint Secretary (Admn.) posted in the Board as its Member Secretary.

#### **3.1 The Placement Committee will:**

- (a) Recommend proposals for posting of Chief Commissioners, Directors General and Commissioners for approval of the Government i.e. Finance Minister, through the Minister of State for Finance (Revenue) and Revenue Secretary;
- (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, provided the cases falls within the purview of existing guidelines. After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS (R) before giving effect to the transfer proposals. Approval of the Government i.e. the Finance Minister, through the Minister of State for Finance (Revenue) and Revenue Secretary will be required in case a deviation from the existing guidelines has to be made.

3.2 The minutes of the meeting of the Placement Committee should be drawn up and approved by all its Members within 24 hours of the meeting (not by circulation). The minutes must be approved by the competent authority within one month.

### **4. POSTING POLICY FOR OFFICERS AT DIFFERENT LEVELS**

In case of Commissioners and Chief Commissioners / Directors General, the Placement Committee will recommend both the station of posting and the specific charge.

4.1 For officers below the rank of Commissioner, the Placement Committee will place the officers at the disposal of the Cadre Controlling Chief Commissioner for further posting. 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) DG (Investigation) concerned
- (c) Two other senior most Chief Commissioners whose jurisdictions fall within the region of the Cadre Controlling CCIT.

They will consider the intra-region transfers of officers. All postings by the Local Placement Committee will be in accordance with the provisions of the transfer/placement policy. Deviations, if any, will need prior permission of the Board.

4.2 The normal practice is transfer on promotion. In individual cases this may give rise to hardship. Hence, this may be left to be decided by the Placement Committee. For this purpose, the grant of senior scale and NFSG will not be treated as promotion.

4.3 Directly recruited/newly promoted Group 'A' officers shall preferably be posted to 'B/C' stations for a minimum of 4 years after completion of training. Officers promoted from Group 'B' to Group 'A' shall, on promotion, be transferred out of the Region in which they were previously working, unless the balance service is less than 3 years. As far as possible, an officer shall spend the first nine years of his service on field posts. During the first six years, the officer shall not ordinarily be given a posting outside the department or sent on a deputation. After six years, an officer may be posted to the Board to serve as Under Secretary.

4.4 As far as possible, the senior most Commissioner may be posted as Executive Commissioner. However, once posted, a Commissioner will not be moved out of the executive charge, merely because an officer senior to him has replaced the hitherto junior non-executive Commissioner at that station.

#### 5. CLASSIFICATION OF STATIONS, FIXATIONS OF TENURES AND ROTATION BETWEEN THEM

The various stations where Group 'A' officers can be posted have been categorized as Class 'A', Class 'B' and Class 'C'. Such categorization is based on the twin criteria of revenue collection and the number of Commissioner level posts at a station. (Appendix I)

5.1 All suburbs of metro towns have been clubbed with the respective metro town in this classification.

5.2 The categorization of stations may be changed by the Board with the approval of Government.

5.3.1 The country will be divided into five Areas, viz., East, West, North, South and Central.

The region under the control of a Cadre Controlling Chief Commissioner of Income Tax, hereinafter referred to as "Region", will be placed under the five Areas as under:-

NORTH	-	NWR, DELHI, LUCKNOW, KANPUR, JAIPUR
EAST	-	KOLKATA, BHUBANESHWAR, GUWAHATI
WEST	-	PUNE, MUMBAI, NAGPUR
SOUTH	-	HYDERABAD, COCHIN, CHENNAI, BANGALORE
CENTRAL	-	PATNA, BHOPAL, AHMEDABAD

5.3.2 A total posting period of 16 years in a CCIT(CCA) Region shall be counted as a 'cycle'. However in Mumbai and Delhi CCIT(CCA) Regions, since there are no Class 'B' and Class 'C' stations, one cycle will be of 8 years.

5.3.3 An officer shall not serve for more than one cycle in a CCIT(CCA) Region during his entire service up to and including the rank of Commissioner.

**Illustration 1.** An officer shall not serve for more than 16 years in CCIT(CCA) Pune Region.

**Illustration 2.** An officer shall not serve for more than 8 years in CCIT(CCA) Mumbai Region..

5.3.4 An officer shall be posted to another CCIT(CCA) region after he has completed a cycle of posting in a CCIT( CCA) Region.

5.3.5 The maximum tenure at a Class 'A' station in a 'cycle' will be 8 years and the remaining period will be spent in Class 'B' and Class 'C' stations.

Provided that if there is no vacancy in a Class 'B' or Class 'C' station in that CCIT(CCA) Region the officer may be posted to a Class 'A' station in that CCIT (CCA) Region.

5.3.6 As far as possible, minimum tenure in Class 'B' + Class 'C' stations in each cycle shall be 6 years.

5.3.7 Subject to sub paragraphs 5.3.2 to 5.3.6, the maximum total tenure in Class 'A' stations during service up to and including the rank of Commissioner shall be 18 years.

Provided that the maximum continuous stay in "A" stations in Departmental posts (including posts exempted as per para 5.4(i)) shall not exceed 14 years.

Provided further that the maximum tenure in the entire career in "A" stations (combined) shall not exceed 22 years (including exempted posts and all deputation posts outside and/or within the Department).

5.3.8 An officer shall be posted to another 'Area' when he is promoted to the level of Commissioner of Income Tax, provided he has remained in only one 'Area' for 16 years or more till his promotion as Commissioner.

5.3.9 The minimum and maximum tenures on a post shall ordinarily be 2 and 3 years respectively.

5.3.10 Where an officer on promotion as Commissioner has been transferred out of an "Area" for the reason of having completed the tenure of 16 years in that "Area", he may be transferred back to that "Area" after having served for at least 5 years in a different "Area".

5.3.11 Exceptions on compassionate / administrative grounds may be made by the Placement Committee.

5.3.12 When a certain number of officers are due for moving out of a station to a new station or to new postings in the same station for reason of having completed their tenure, but cannot be so moved due to inadequate number of vacancies

