



I.T.G.O.A. ZINDABAD

INCOME TAX GAZETTED OFFICERS' ASSOCIATION

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Date: 31st December, 2015.

To
The Chairman,
Central Board of Direct Taxes,
New Delhi.

Sub: Promotion from JTS to STS of the 2011 batch officers- request regarding.

Sir,

The Assistant Commissioners of Income Tax (Junior Time Scale) of 2010 batch were promoted to the post of Deputy Commissioner of Income Tax (Senior Time Scale) vide Notification No. 19 of 2014 dated 31.12.2014 with effect from 01.01.2015 or actual assumption of charge, whichever is later. As per the rules, Officers in the Junior Time Scale, who have completed four years regular service in Group A' of Indian Revenue Service are eligible for promotion to the grade of DCIT (STS). Therefore, on the same line, the ACSIT of 2011 batch, in junior time scale, are due for promotion as DCIT w.e.f. 01.01.2016.

2. However, it has been noticed that due to shifting of crucial date of eligibility for promotion from 1st January to 1st April w.e.f. vacancy year 2015-16 (financial year) by the DOPT OM dated 28.05.2014, it is interpreted that the officers of 2011 batch will get their promotion as DCIT (STS) w.e.f. 01.04.2016. Earlier as per the DOPT OM No. 22011/3/98-Estt(D) dated 17.09.1998, the crucial date for determining eligibility for promotion in case of financial year-based vacancy year was 1st January, immediately preceding such vacancy year. The reasons for change in crucial date, vide OM dated 28.05.2014, are mentioned in Para 2 of the OM, as under:

"2. In case of financial year-based vacancy year, there is a clear gap of 3 months between the crucial date of eligibility and the date of commencement of vacancy year i.e. between January 1 and April 1. Due to this gap, for any such vacancy year, even if the Departmental Promotion Committee (DPC) meeting is held in time as per the Model Calendar, there is always a possibility of few officers not fulfilling the eligibility criteria as on the crucial date of eligibility, though they are fulfilling the same as on the date of commencement of the vacancy year."

3. In this regard, it may be mentioned that in our department the promotion from JTS to STS is not based on vacancy year. Had it been the case, in earlier years, the officers eligible on 1st January would not have been promoted on 1st January, which is prior to the vacancy year but they should have been given promotion not prior to the next 1st April i.e. beginning of the vacancy year. That is to say that for example the officers of 2010 batch, who were found

eligible on 01.01.2015, would have been promoted not prior to 01.04.2015, which is beginning of the vacancy year 2015-16, for which eligibility was also 01.04.2015 as per the said DOPT OM. Had this OM been applicable for STS promotion, the batch of 2010 would have also been promoted w.e.f. 01.04.2015 only.

4. All the DRs/PRs of 2011 batch appointed/joined on promotion in the JTS cadre before 31-12-2011 and so, completed 4 years of regular service as on or before 01-01-2016. In the IRS RR (extant or previous), there is nothing to suggest that computation of 4 years should be vacancy year wise; rather it clearly indicates towards date to date computation. Hence completion of 4 years can safely be delinked from vacancy year.

5. There is no change in the recruitment rules which could be cause for such change of promotion date for the 2011 batch. The IRS Rules, 1988 and 2015 provide promotion from JTS to STS as under:

IRS Rules, 1988

SCHEDULE –II

Sl. No.	Grade	Method of recruitment	Field of selection and the minimum qualifying service for promotion
(1)	(2)	(3)	(4)
5	Senior Scale	By promotion on the basis of seniority-cum-fitness	Officers in the Jr. Scale with not less than four years regular service in that grade

IRS Rules, 2015

SCHEDULE - II

Sl. No.	Grade and Designation	Method of recruitment	Field of selection and minimum qualifying service for promotion
(1)	(2)	(3)	(4)
7	Senior Time Scale (DCIT/DDIT)	By Promotion on the basis of selection	Officers in the Junior Time Scale who have completed four years regular service in Group 'A' of Indian Revenue Service.

6. In view of the above, it is clear that the vacancy year (by practice & precedence) for the promotion from JTS to STS is the Calendar year and not the financial year and it is not linked with the vacancy year. Plenty vacancies in STS grade are already available as of now. The officers of 2011 batch have also completed 4 year of service by now. Therefore, the Assistant Commissioners of Income Tax (Junior Time Scale) of 2011 batch are eligible for promotion to the post of Deputy Commissioner of Income Tax (Senior Time Scale) as per rules and as per the practice being followed. The DOPT OM dated 28.05.2014 has no hurdle in such promotions.

7. Alternatively, the 2011 batch officers were recruited/ promoted for vacancy year 2011-12. Therefore, at the end of vacancy year 2014-15, they have completed four years service and thus have become eligible for STS at the beginning of Vacancy year 2015-16. Therefore, they have become eligible for promotion on 01-04-2015 itself. Therefore, strictly following the new Recruitment Rules vis-à-vis the referred OM dated 28-05-2014, the officers of 2011 would have got their promotion to STS level with effect from 01-04-2015.

8. In view of the above discussion, it is requested that the DPC for promotion of the 2011 batch to the cadre of DCIT may be convened immediately giving effect of such promotion from 01-01-2016. Also, the CBDT is requested to examine possibility of promotion of the 2011 batch to the cadre of DCIT w.e.f. 01-04-2015, as reasoned above.

Thanking you,

Yours sincerely,



(Bhaskar Bhattacharya)
Secretary General