



INCOME TAX GAZETTED OFFICERS' ASSOCIATION

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Comparison between IRS Rules, 1988 and IRS Rules, 2015

S.No		IRS Rules, 1988		IRS Rules, 2015	Analysis
	Rule	Text	Rule	Text	
1	1	1. Short title and commencement – (1) These rules may be called the Indian Revenue Service Rules, 1988. (2) They shall come into force on the date of their publication in the Official Gazette.	1	1. Short title and commencement – (1) These rules may be called the Indian Revenue Service Rules, 2015. (2) They shall come into force on the date of their publication in the Official Gazette.	No change, only 1988 replaced by 2015
2	2	2. Definitions - In these rules, unless the context otherwise requires,- (a) "Commission" means the Union Public	2	2. Definitions. —In these rules, unless the context otherwise requires,- (a) " <i>Board</i> " means the Central Board of	Definitions of 'Board', 'Departmental Confirmation

	<p>Service Commission ;</p> <p>(b) “Controlling Authority” means the Government of India in the Ministry of Finance (Department of Revenue) ;</p> <p>(c) “Departmental Promotion Committee” means a Committee constituted to consider promotion and confirmation of officers in any grade ;</p> <p>(d) “duty post” means any post, whether permanent or temporary, included in Schedule I ;</p> <p>(e) “Examination” means the Civil Services Examination held by the Commission for recruitment to Central Services Group ‘A’ ;</p> <p>(f) “Government” means the Government of India ;</p> <p>(g) “Grade” means a grade specified in column (2) of Schedule I ;</p> <p>(h) “Schedule” means a Schedule appended to these rules ;</p> <p>(i) “Scheduled Castes” and “Scheduled Tribes” shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution ;</p> <p>(j) “Service” means the Indian Revenue Service.</p>	<p>Direct Taxes;</p> <p>(b) “<i>Commission</i>” means the Union Public Service Commission;</p> <p>(c) “<i>Controlling Authority</i>” means the Government of India in the Ministry of Finance, Department of Revenue;</p> <p>(d) “<i>Departmental Promotion Committee, Departmental Confirmation Committee, Screening Committee</i>” means Committee constituted to consider promotion, confirmation, grant of Non-Functional Upgradation or Non-Functional Selection grade respectively, in any Grade;</p> <p>(e) “<i>Duty Post</i>” means any post, whether permanent or temporary, included in Schedule I;</p> <p>(f) “<i>Examination</i>” means the Civil Services Examination held by the Commission for recruitment to the Central Services Group ‘A’;</p> <p>(g) “<i>Government</i>” means the Government of India;</p> <p>(h) “<i>Grade</i>” means a grade specified in column (2) of Schedule I;</p> <p>(i) “<i>Officer</i>” means a member of the Service;</p> <p>(j) “<i>Other Backward Classes</i>” having the same meaning and applicability as laid down in the Office Memorandum No. 36012/22/93-Estt(SCT) dated the 8th September, 1993, of the Department of Personnel and Training, as amended from time to time.</p>	<p>Committee’, ‘Screening Committee’, ‘Government’, ‘Officer’, ‘Other Backward Classes’ have been added since these terms are used in the rules. The definition of ‘Service’ has been made more elaborated.</p>
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				<p>(k) “<i>Schedule</i>” means a Schedule appended to these rules;</p> <p>(l) “<i>Scheduled Castes</i>” and “<i>Scheduled Tribes</i>” shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution;</p> <p>(m) “<i>Service</i>” means the Indian Revenue Service, an Organized Group ‘A’ Service (Non-technical), as constituted in accordance with the provisions of rule 3 of these rules;</p>	
3	3	<p>3. Constitution of the Service –</p> <p>(1) There shall be constituted a Service to be known as the Indian Revenue Service consisting of persons appointed to the Service under rules 6 and 7.</p> <p>(2) All the posts included in the Service shall be classified as Group ‘A’ posts.</p>		<p>3. Constitution of the Service.—</p> <p>(1) There shall be constituted a Service to be known as the ‘Indian Revenue Service’, consisting of persons appointed to the Service under rules 6 and 7.</p> <p>(2) All the posts included in the Service shall be classified as Group ‘A’ posts.</p>	No change
4	4	<p>4. Grades, authorised strength and its review –</p> <p>(1) The duty posts included in the various grades of the Service, their number and the scales of pay on the date of commencement of these rules shall be specified in Schedule I.</p> <p>(2) After the date of commencement of these rules, the authorised strength of the duty posts in various grades shall be such as may, from time to time, be determined by the Government.</p> <p>(3) The Government may from time to time,</p>	4	<p>4. Grades, Authorised strength and its Review.—</p> <p>(1) The duty posts included in various Grades of the Service, their number and the scales of pay attached thereto on the date of commencement of these rules shall be as specified in Schedule-I.</p> <p>(2) After the date of commencement of these rules, the authorised strength, designations and scales of pay of the duty posts in various Grades shall be such as may, from time to time, be determined by the Government.</p>	No change, only designations and scales of pay added in sub-rule(2), the language became more clear.

		<p>make such temporary alteration in the sanctioned strength of the duty posts in various grades as it thinks necessary.</p> <p>(4) The Controlling Authority may, in consultation with the Commission, include in the Service such posts (other than those included in Schedule I) as may be deemed equivalent the posts included in the Service in status, grades, scales of pay and professional context, or exclude from the Service any posts included in the said Schedule.</p> <p>(5) The Controlling Authority may, in consultation with the Commission, appoint an officer whose post is included in the Service under sub-rule (4) to the appropriate grade of the Service in a temporary capacity or in a substantive capacity, as it thinks fit, and fix his seniority in that grade in accordance with the general orders or instructions issued by the Government from time to time.</p>		<p>(3) The Government may, from time to time, make such temporary alteration in the sanctioned strength of the duty posts in various Grades as it deems necessary.</p> <p>(4) The Controlling Authority may, in consultation with the Commission, include in the Service such posts, other than those included in Schedule I, as may be deemed equivalent to the posts included in the Service in status, grades, scales of pay and professional content, or exclude from the Service any posts included in the said Schedule.</p> <p>(5) The Controlling Authority may, in consultation with the Commission, appoint an officer whose post is included in the Service under sub-rule (4) to the appropriate Grade of the Service in a temporary capacity or in a substantive capacity, as it deems fit, and fix his seniority in that grade in accordance with the general orders or instructions issued by the Government from time to time.</p>	
5	5	<p>5. Members of the Service –</p> <p>(1) The following persons shall be members of the Service, namely:-</p> <p>(a) persons deemed to have been appointed to duty posts under rule 6 ; and</p> <p>(b) persons appointed to duty posts under rule 7.</p>	5	<p>5. Members of the Service.—</p> <p>(1) The following persons shall be the members of the Service, namely:-</p> <p>(a) persons deemed to have been appointed to duty posts under rule 6; and</p> <p>(b) persons appointed to duty posts under rule 7.</p>	No change

		(2) A person referred to in clause (a) of sub-rule (1) shall be a member of the Service in the appropriate grade applicable to him. (3) A person referred to in clause (b) of sub-rule (1) shall be a member of the Service in the appropriate grade applicable to him from the date of such appointment.		(2) A person referred to in clause (a) of sub-rule (1) shall be a member of the Service in the appropriate grade applicable to him. (3) A person referred to in clause (b) of sub-rule (1) shall be a member of the Service in the appropriate grade applicable to him from the date of such appointment.	
6	6	6. Initial constitution of the Service – The existing officers of the Indian Income-tax Service (Group 'A') holding duty posts in various grades of that service on regular basis or holding lien on such duty posts on the date of commencement of these rules shall be deemed to have been appointed to the appropriate duty posts and grade in the Service in a substantive or officiating capacity, as the case may be	6	6. Initial constitution of the Service.— The officers of the Indian Revenue Service holding duty posts in various grades of that Service on regular basis or holding lien on such duty posts on the date of commencement of these rules shall be deemed to have been appointed to the appropriate duty posts and grades in the Service in a substantive or officiating capacity, as the case may be.	No change, except 'The existing officers of the Indian Income-tax Service (Group 'A') replaced by 'The officers of the Indian Revenue Service'.
7	7	7. Future Maintenance of the Service – (1) Any vacancy arising in any of the grades after the initial constitution of the Service under rule 6 shall be filled in the manner hereinafter provided in this rule. (2) 50 per cent of the vacancies in the grade of Assistant Commissioner of Income-tax (Junior Scale) shall be filled by direct recruitment on the basis of the results of the Examination and the remaining 50 per cent of the vacancies arising in that grade shall be filled by promotion of Income-tax Officers on the basis of selection in accordance with the	7	7. Future maintenance of the Service.— (1) Any vacancy arising in any of the grades after the initial constitution of the Service under rule 6 shall be filled in the manner hereinafter provided in these rules. (2) Fifty per cent. of the vacancies in the grade of Assistant Commissioner of Income Tax shall be filled by direct recruitment on the basis of the results of the examination and the remaining fifty per cent. of the vacancies arising in that grade shall be filled by promotion of Income Tax Officers on the basis of selection in accordance with the	No change in 7(1) In 7(2) 'Assistant Commissioner of Income-tax (Junior Scale)' replaced by 'Assistant Commissioner of Income-tax'. In 7(3) 'Assistant Commissioners of Income-tax (Senior Scale) and above shall be made by promotion' replaced

	<p>provisions of Schedule II.</p> <p>(3) Appointment in the Service to the posts of Assistant Commissioners of Income-tax (Senior Scale) and above shall be made by promotion from amongst the officers the next lower grade with the minimum qualifying service as specified in column (4) of Schedule II.</p> <p>(4) The selection of the officers for promotion shall be made by selection on merit, except in the case of promotion to the post in the grade of Assistant Commissioner of Income-tax (Senior Scale) and Deputy Commissioner of Income-tax (Selection Grade) which shall be in the order of seniority subject to rejection of the unfit on the recommendation of the Departmental Promotion Committee constituted in accordance with Schedule –III.</p>	<p>provisions of Schedule II.</p> <p>(3) Appointment in the Service to the posts of Deputy Commissioner of Income Tax and above shall be made in the manner specified in column (3) of Schedule II from amongst the officers of the next lower grade with the minimum qualifying service as specified in column (4) of Schedule II.</p> <p>(4) The selection of officers for promotion shall be made by selection, except in the case of promotion to posts in the grade of Additional Commissioner of Income Tax (Non-functional Selection Grade), which shall be on the basis of seniority, subject to suitability on the recommendation of the Committee constituted for this purpose in accordance with Schedule-III.</p>	<p>by ‘Deputy Commissioner of Income Tax and above shall be made in the manner specified in column (3) of Schedule II’.</p> <p>In 7(4) ‘selection on merit’ replaced by ‘selection’ which is same. Exception of ‘Assistant Commissioner of Income-tax (Senior Scale)’ removed.</p> <p>This clause was proposed by the CBDT in the draft rules before the DOPT as under:</p> <p><i>“(4) The selection of officers for promotion shall be made by selection, except in the case of promotion on non-functional basis to posts in the grade of Deputy Commissioner of Income Tax (STS) and Additional Commissioner of Income Tax (NFSG), which shall be by screening on the basis of</i></p>
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					<p><i>seniority subject to rejection of the unfit on the recommendation of the Committee constituted for this purpose in accordance with Schedule-III.”</i></p> <p>However, the DOPT did not agree for DCIT (STS) since promotion from JTS to STS is treated as functional promotion by the DOPT for all the departments.</p>
8	12	<p>12. Appointment to the Service – All appointments to the Service shall be made by the Controlling Authority for all the duty posts in various grades of the Service.</p>	8	<p>8. Appointment to the Service.— All appointments to the Service shall be made by the Controlling Authority for all the duty posts in various Grades of the Service.</p>	<p>Rule 12 of 1988 Rules is renumbered as Rule 8 in 2015 Rules.</p>
9	8, 9 & 10	<p>8. Seniority at initial constitution of the Service – The relative seniority of the member of the service, appointed to any grade in accordance with rule 6, at the time of initial constitution of the service shall be governed by their relative seniority obtaining immediately before the date of commencement of these rules. Provided that if the seniority of any such member has not been specifically determined immediately before the said date, the same shall be determined in</p>	9	<p>9. Seniority.— The relative seniority of the Members of the Service on commencement of these rules shall be the relative seniority in their respective grades as determined before the date of commencement of these rules: Provided that if the seniority of any Member of the Service had not been determined before the commencement of these rules, it shall be determined by the Government, in accordance with the general instructions on seniority issued by the Government from time to time.</p>	<p>In the IRS Rules, 1988, Rule 8, 9 & 10 were providing the criteria of seniority, which caused many disputes and led to court cases. Now these rules have been scrapped. It has been simply provided that the seniority shall be determined by the Government, in accordance with the</p>

	<p>accordance with the rules applicable to such member before the commencement of these rules.</p> <p>9. Seniority of Assistant Commissioner of Income-tax (Junior Scale) –</p> <p>The seniority of persons appointed to the grade of Assistant Commissioner of Income-tax (Junior Scale) shall be determined in the manner indicated below:-</p> <p>(i) the seniority among such officers promoted from the grade of the ITOs inter se shall be determined in the order of their selection for such promotion on the basis of an earlier selection shall rank senior to those promoted on the basis of subsequent selection.</p> <p>(ii) the seniority among the direct recruits inter se shall be determined by the order of merit in which they are selected for such appointment by the Commission and any person appointed on the basis of an earlier selection shall rank senior to all other persons appointed on the basis of any subsequent selection; and</p> <p>(iii) the relative seniority among the promotes and the direct recruits shall be in the ratio of 1:1 and the same shall be so determined and regulated in accordance with a roster maintained for the purpose which shall follow the following sequence, namely :-</p>		<p>general instructions on seniority issued by the Government from time to time.</p>
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		<p>(a) promotee; (b) direct recruit; (c) promote; (d) direct recruit and so on.</p> <p>10. Seniority of other members of the Service – The seniority inter se of officers appointed to the Senior Scale, Junior Administrative Grade, Senior Administrative Grade and Higher Grade shall be determined in the order of their position in the respective select lists for promotion to such grades and those promoted on the basis of an earlier selection shall rank senior to those promoted on the basis of a subsequent selection.</p>			
10	11	<p>11. Probation – (1) Every officer on appointment to the service either by direct recruitment or by promotion to the grade of Assistant Commissioner of Income-tax (Junior Scale) shall be on probation for a period of two years; Provided that the Controlling Authority may extend the period of probation in accordance with the orders or the instructions issued by the Government from time to time in this regard. Provided further that any decision for extension of the period of promotion shall be taken ordinarily within eight weeks of the expiry of the previous</p>	10	<p>10. Probation.— (1) Every officer on appointment to the Service, either by direct recruitment or by promotion to the post of Assistant Commissioner of Income Tax, shall be on probation for a period of two years: Provided that the Controlling Authority may extend the period of probation in accordance with the instructions issued by the Government from time to time. Provided further that any decision for extension of the period of probation shall be taken ordinarily within eight weeks after expiry of the previous period of probation and communicated in writing to the concerned officer together with</p>	<p>Same as earlier.</p> <p>DP&AR OM No. AB.14017/5/83-Estt.(RR) dated 07.05.1984 has provided that in the case of Organized Services, the standard provision on probation be inserted in the Recruitment Rules. DOP&T OM No. 21011/2/80-Estt (C) dated 19.05.1983 has provided probation in promotion from one Group to another e.g.</p>

	<p>period of probation and communicated in writing to the concerned officer together with the reasons for so doing within the said period.</p> <p>(2) On completion of the period of probation or any extension thereof, the officer shall, if considered fit for permanent appointment, be retained in his appointment on regular basis and he confirmed in due course against the available substantive vacancy.</p> <p>(3) If during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that an officer is not fit for permanent appointment, the Government may-</p> <p>(a) If he was appointed by direct recruitment, discharge him from Service ;</p> <p>(b) If he was appointed by promotion, revert him to the post held by him immediately before such promotion.</p> <p>(4) During the period of probation or any extension thereof, the officer may be required by the Government to undergo such course of training and instructions and to pass such examinations and tests (including examinations in Hindi) as the Government may consider necessary as a condition to satisfactory completion of the probation.</p> <p>(5) As regards other matters relating to</p>	<p>the reasons for so doing within the said period.</p> <p>(2) On completion of the period of probation or any extension thereof, officers shall, if considered fit for permanent appointment, be retained in their appointment on regular basis and be confirmed in due course against the available substantive vacancy, as the case may be.</p> <p>(3) If, during the period of probation or any extension thereof, as the case may be, the Government is of the opinion that an officer is not fit for permanent appointment, the Government may discharge or revert the officer to the post held by him prior to his appointment in the service, as the case may be.</p> <p>(4) During the period of probation or any extension thereof, the officer may be required by the Government to undergo such course of training and instructions and to pass such examinations and tests, including examinations in Hindi, as Government may deem fit, as a condition to satisfactory completion of the probation.</p> <p>(5) As regards other matters relating to probation, the members of the Service shall be governed by the orders or instructions issued by the Government from time to time.</p>	<p>Group B to Group A, which will be of 2 years or the period of probation prescribed for the direct recruitment to the post, if any.</p>
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		probation, the members of the Service will be governed by the orders or instructions issued by the Government from time to time in this regard.			
11	-	-	11	<p>11. Non Functional Upgradation.—(1) Whenever any Indian Administrative Service Officer of the State or Joint Cadre is posted at the Centre to a particular grade carrying a specific Grade pay in Pay Band 3, Pay Band 4 or Higher Administrative Grade, the members of this Service, who are senior to such Indian Administrative Service Officer by two years or more and have not so far been promoted to that particular grade, shall be granted the same grade on Nonfunctional basis from the date of posting of the Indian Administrative Service Officer in that particular grade at the Centre in accordance with the instructions of the Government of India, issued on the subject from time to time.</p> <p>(2) The batch, as referred to in clause (1), in respect of the direct recruit officers in the induction grade, shall be the year following the year in which the competitive examination was held and in subsequent grades the 'Batch' and eligible service in Group 'A' shall remain the same provided the officer is not superseded due to any reason. In case an officer is superseded, the officer shall be considered along with the 'Batch' with which his or her seniority is fixed.</p>	Consequent upon the acceptance of the recommendations of the Sixth Central Pay Commission, the instructions for grant of NFU for officers of Organized Group 'A' services were issued in DOPT OM dated 24.04.2009. Thereafter, grant of NFU is made as per the DOPT instructions. Now the grant of NFU has been specifically provided in 2015 rules.

				<p>(3) Officers inducted into the service by promotion from the post of Group 'B', shall also be eligible for the benefit of Non-functional upgradation. They shall be assigned the benefit of 'Batch' corresponding to the batch of the 'direct recruit' officers with whom their seniority is clubbed.</p> <p>(4) Grant of Non-functional upgradation referred to in clause (1) shall be-</p> <p>(i) in accordance with the orders or instructions issued by the Central Government from time to time;</p> <p>(ii) made on the recommendations of the screening committee as specified in Schedule-III.</p>	
12	13	<p>13. Liability for Service in any Part of India and other Conditions of Service -</p> <p>(a) The officers appointed to the Services shall be liable to serve anywhere in India or outside.</p> <p>(b) The conditions of service of the members of the Service in respect of matters for which no provision is made in these rules shall be the same as are applicable, from time to time, to the officers of Central Civil Services in general.</p>	12	<p>12. Liability for Service in any part of India and other conditions of Service.—</p> <p>(1) The officers appointed to the Service shall be liable to serve anywhere in India or outside.</p> <p>(2) The conditions of service of the members of the Service in respect of matters for which no provision is made in these rules shall be the same as are applicable to the officers of Central Civil Services in general.</p>	Same as earlier
13	14	<p>14. Disqualification –</p> <p>No person,</p> <p>(a) who has entered into or contracted a marriage with a person having a spouse living, or</p> <p>(b) who, having a spouse living, has entered</p>	13	<p>13. Disqualifications.—</p> <p>No person, -</p> <p>(a) who has entered into or contracted a marriage with a person having a spouse living; or</p> <p>(b) who, having a spouse living, has entered</p>	Same as earlier

		into or contracted a marriage with any person shall be eligible for appointment to the Service. Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.		into or contracted a marriage with any person, shall be eligible for appointment to the Service: Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.	
14	15	15. Power to Relax – Where the Government is of the opinion that it is necessary or expedient to do, it may by order, for reasons to be recorded in writing and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of persons.	14	14. Power to relax.— Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing, and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of persons.	Same as earlier
15	16	16. Saving - Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.	15	15. Saving.— Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, the Other Backward Classes, the Ex-servicemen and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.	Other Backward Classes and Ex-servicemen added.
16	17	17. Interpretation - If any question relating to interpretation of these rules arises, it shall be referred to the Government who shall decide the same.	16	16. Interpretation.— If any question relating to interpretation of these rules arises, it shall be referred to the Government who shall decide the same.	Same as earlier
17	18	18. Repeal -	17	17. Repeal.—	Same as earlier

	Save as provided in rule 8 of these rules, the Income-tax Officer(Class I) Service (Regulation of Seniority) Rules, 1973, are hereby repealed; Provided that such repeal shall not affect anything done or any action taken under the said rules before such repeal.		Save as provided in rule 9 of these rules, the Indian Revenue Service Rules, 1988, as amended from time to time, are hereby repealed: Provided that such repeal shall not affect anything done or any action taken under the said rules before such repeal.	
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Schedule-I

In IRS Rules, 1988

SCHEDULE I

[See rules 2(d) and 4(i) and (4)]

Designation, Number and Scale of Pay of Duty Posts Included in the various Grades of the Indian Revenue Service

S. No	Grade and Scale of Pay	Designation	No. of posts
1	2	3	4
1	Higher Grade(Rs. 7300-7600)	Chief Commissioner of Income-tax /	21

		Director General of Income-tax	
2	Sr. Administrative Grade (Rs. 5900-6700) Rs.2500-2700 +Spl. Pay Level I Pre-revised scale Rs.2250-2500 +Spl. Pay Level II Pre-revised scale	Commissioner of Income-tax / Director of Income-tax Merged	290
3	Jr. Administrative Grade (Selection Grade) (Rs. 4500-5700) (Rs. 2000-2250 pre-revised scale)	*Deputy Commissioner of Income-tax / Deputy Director of Income-tax / Sr. Authorised Representative	332
4	Jr. Administrative Grade (Selection Grade) (Rs. 3700-5000) (Rs. 1500-2000 pre-revised)	**Deputy Commissioner of Income-tax / Deputy Director of Income-tax / Sr. Authorised Representative	396
5	Sr. Scale (Rs 3000-4500) (Rs 1100-1600 pre-revised)	***Assistant Commissioner of Income-tax / Assistant Director of Income-tax / Jr. Authorised Representative	1096
6	Junior Scale (Rs 2200-4000)	Assistant Commissioner of Income-tax	665

In IRS Rules, 2015

SCHEDULE – I

[See rule 4]

Authorised Strength of the various Grades of the Indian Revenue Service

Sl. No.	Grade	Designation	Pay Band and Grade pay (Rs.) Sanctioned	Strength
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(1)	(2)	(3)	(4)	(5)
1	Apex Scale	Principal Chief Commissioner of Income Tax/Principal Director-General of Income Tax	Rs. 80,000(Fixed)	26
2	Higher Administrative Grade Plus(HAG+)	Chief Commissioner of Income Tax/Director-General of Income Tax	Rs. 75,500-Rs. 80,000	91
3	Higher Administrative Grade (HAG)	Principal Commissioner of Income Tax/Principal Director of Income Tax	Rs. 67,000-Rs. 79,000	300
4	Senior Administrative Grade (SAG)	Commissioner of Income Tax/Director of Income Tax	PB-4: Rs. 37,400-67,000 and Grade pay of Rs. 10,000	635
5	Non-functional Selection Grade in Junior Administrative Grade (NFSG)	Additional Commissioner of Income Tax/Additional Director of Income Tax	PB-4: Rs. 37,400-67,000 and Grade pay of Rs. 8,700	**
6	Junior Administrative Grade (JAG)	Joint Commissioner of Income Tax/Joint Director of Income Tax	PB-3: Rs. 15,600-39,100 and Grade pay of Rs. 7,600	1575
7	Senior Time Scale (STS)	Deputy Commissioner of Income Tax / Deputy Director of Income Tax	PB-3: Rs. 15,600-39,100 and Grade pay of Rs. 6,600	1394
8	Junior Time Scale(JTS)	Assistant Commissioner of Income Tax / Assistant Director of Income Tax	PB-3: Rs.15,600-39,100 and Grade pay of Rs. 5,400	900
9	Reserves (Group 'A')		Rs. 15,600-39,100 and Grade pay of Rs. 5,400	620
	Total			5541

**** Note.-** The number of posts in 'Non-functional Selection Grade' in the pay scale of Pay Band- 4, Rs.37400-67000 (Grade Pay Rs.8700/-) shall be restricted to thirty per cent of senior duty posts in the cadre, that is posts in Pay Bands with Grade Pay of Rs. 6600/- and above. There shall be no increase in the overall strength of the cadre and the number of posts to be operated in the 'non-functional selection grade' shall not exceed the number of posts available in the Junior Administrative Grade.

Analysis

The strength post cadre restructuring-2013 has been provided in Schedule-I in the 2015 Rules. Further, the combined strength in JAG and NFSG is shown as 1595 in 2015 Rules. However, the number of posts in NFSG shall be restricted to 30% of senior duty posts, which will be 30% of 4021 i.e. 1206. Therefore there can be maximum 1206 Addl.CIT out of total 1595 strength of JCIT + Addl. CIT.

Schedule-II

In IRS Rules, 1988

SCHEDULE –II

[See rule 7(2) and (3)]

Method of Recruitment, Field of promotion and Minimum Qualifying Service in the Next Lower Grade for Appointment of Officers on promotion to Duty Posts included in the various Grades of the Indian Revenue service

Sl. No.	Grade	Method of recruitment	Field of selection and the minimum qualifying service for promotion
1	2	3	4
1	Higher Grade (Chief Commissioner of Income-tax / Director General of Income-tax)	By promotion on the basis of selection on merit	Commissioner of Income-tax / Director of Income-tax with three years regular service in Sr. Administrative Grade in the pay scale of Rs. 5900-6700
2	Senior Administrative Grade (Commissioner of Income-tax / Director of Income-tax)	By promotion on the basis of selection on merit	Deputy Commissioner of Income-tax / Deputy Director of Income-tax with 8 years regular service (in the grade including service)*, if any, in the non-functional selection grade or 17 years regular service in Gr.'A' of Indian Revenue Service out of which at least 4 years should be in the Grade of Deputy Commissioner of Income-tax / Deputy Director of Income-tax
3	Junior Administrative Grade (Selection Grade)	By promotion on the basis of seniority-cum-fitness	Officers in Jr. Administrative Grade who entered 14 th year of service in Gr. 'A' Posts in Indian Revenue Service on the first July of the year calculated from the year following the year of Examination on the basis of which the officer was recruited or the year in which he was promoted to Gr. 'A' as the case may be.
4	Junior Administrative Grade	By promotion on the basis of selection	Officers in the Senior Scale with not less than five years regular service in that grade.
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
6	Junior Scale	(i) 50% by promotion on the basis of selection (ii) 50% by direct recruitment	Income-tax Officers with not less than 3 years regular service in that grade.

Note : If an officer appointed in any post in the Service is considered for the purpose of promotion to a higher post all persons senior to him in the grade shall also be considered notwithstanding that they may not have rendered the requisite number of years of service.

In IRS Rules, 2015
SCHEDULE - II
[See rule 7]

Method of recruitment, field of selection and minimum qualifying service in the next lower grade for appointment of officers on recruitment/appointment to Duty Posts included in various Grades of the Indian Revenue Service

Sl. No.	Grade and Designation	Method of recruitment/appointment/promotion	Field of selection and minimum qualifying service for promotion
(1)	(2)	(3)	(4)
1	Apex Scale (Principal Chief Commissioner of Income Tax / Principal Director-General of Income Tax)	By Promotion on the basis of selection	Officers with one year regular service in Higher Administrative Grade Plus.
2	Higher Administrative Grade Plus (HAG+) (Chief Commissioner of Income Tax/Director- General of Income Tax)	By Promotion on the basis of selection	Officers with one year regular service in Higher Administrative Grade.
3	Higher Administrative Grade (HAG) (Principal Commissioner of Income Tax/Principal Director of Income Tax)	By Promotion on the basis of selection	Officers in Senior Administrative Grade with three years regular service in the Grade, or twenty five years regular service in Group 'A' of Indian Revenue Service out of which at least one year regular service should be in Senior Administrative Grade.
4	Senior Administrative Grade(SAG) (Commissioner of Income Tax/ Director of Income Tax)	By Promotion on the basis of selection	Officers in Junior Administrative Grade with eight years regular service in the grade including Nonfunctional Selection Grade or with seventeen years regular service in Group 'A' of Indian Revenue Service, out of which at least four years regular service should be in the Junior Administrative Grade, including service rendered in the Nonfunctional Selection Grade of the Junior Administrative Grade .

5	Non-functional Selection Grade in Junior Administrative Grade (Additional Commissioner of Income Tax/Additional Director of Income Tax)	By placement on seniority-basis subject to suitability	Officers in the Junior Administrative Grade who have entered the fourteenth year of regular service in Group 'A' of Indian Revenue Service on the first January of the year calculated from the year following the year of Examination on the basis of which the officer was recruited or the year in which the officer was promoted to Group 'A' as the case may be.
6	Junior Administrative Grade (Joint Commissioner of Income Tax / Joint Director of Income Tax)	By Promotion on the basis of selection	Officers in the Senior Time Scale who have completed five years regular service in Senior Time Scale.
7	Senior Time Scale (Deputy Commissioner of Income Tax/Deputy Director of Income Tax)	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.
8	Junior Time Scale (Assistant Commissioner of Income Tax/Assistant Director of Income Tax)	Fifty percent by direct recruitment Through Examination	Based on the result of the competitive Examination conducted by the Commission.
		Fifty percent by promotion on the basis of selection	By promotion of Income tax Officers (Group 'B') with a minimum of three years regular service in that grade.

Note 1- Where juniors who have completed their qualifying service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying service by more than half of such qualifying service or two years, whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying service.

Note 2 - Eligibility conditions for direct recruitment to Indian Revenue Service cadre shall be as specified by the Union Public Service Commission at the time of such recruitment.

Analysis

Eligibility criteria for promotion have been provided in Pr. CCIT, CCIT and Pr.CIT cadre. Promotion to all cadres is provided on the basis of selection except the NFSG cadre.

Schedule-III
In IRS Rules, 1988

SCHDULE – III

Composition of Departmental Promotion Committee for Considering cases of Promotion and Confirmation of Group 'A' Officers of the Indian Revenue Service.

S.No	Grade	DPC for considering promotion	DPC for considering confirmation
1	2	3	4
1	Higher Grade (Chief Commissioner of Income-tax / Director General of Income-tax)	1. Chairman/Member, UPSC-Chairman 2. Secretary Deptt. Of Revenue-Member 3. Chairman, CBDT-Member 4. Member, CBDT-Member	
2	Senior Administrative Grade(Commissioner of Income-tax / Director of Income-tax)	1. Chairman/Member, UPSC-Chairman 2. Secretary Deptt. Of Revenue-Member 3. Chairman, CBDT-Member 4. Member, CBDT-Member	
3	Junior Administrative Grade(Selection Grade)	1. Chairman, CBDT-Chairman 2. Member, CBDT-Member 3. Joint Secretary(Estt.), DoPT-Member*	
4	Junior Administrative Grade	1. Chairman/Member, UPSC-Chairman 2. Chairman, CBDT-Member 3. Member, CBDT-Member	
5	Senior Scale	1. Chairman, CBDT-Chairman	

		2. Member, CBDT-Member	
6	Junior Scale	1 Chairman/Member, UPSC-Chairman 2 Chairman, CBDT-Member 3 Member, CBDT-Member	1.Chairman, CBDT- Chairman 2.Member,CBDT-Member

Note: 1. Where the DPC consists of more than two members the absence of a Member, other than the Chairman or a Member of the Commission shall not invalidate the proceedings of the Committee, if more than half the Members of the Committee had attended its meetings.

Note: 2. The proceedings of the DPC relating to confirmation shall be sent to the Commission for approval. If however these are not approved by the Commission, a fresh meeting of the DPC to be presided over by the Chairman or Member of the UPSC shall be held.

*G.S.R.....dated 28.06.1998 [F.No.A12018/1/98-Ad.VI]

In IRS Rules, 2015

SCHEDULE - III

(See rule 7)

Composition of Departmental Promotion Committee for considering cases of appointment, promotion and confirmation of Group 'A' officers of the Indian Revenue Service.

Sr. No.	Grade/Pay/Post	Composition of Departmental Promotion Committee/Screening Committee for considering appointment to the Grade	Composition of Departmental Promotion Committee for considering confirmation to the Grade Screening	Committee for Non Functional Upgradation
(1)	(2)	(3)	(4)	(5)
1	Apex Scale (Rs. 80,000(Fixed) (Principal Chief Commissioner of Income Tax /Principal Director- General of Income Tax)	1. Chairman/Member, Union Public Service Commission – Chairman 2. Secretary, Department of Revenue -Member 3. Chairman, Central Board of Direct Taxes -Member 4. Member(Personnel and Vigilance),	Not applicable	Not applicable

		Central Board of Direct Taxes – Member		
2	Higher Administrative Grade Plus (HAG+) (Rs. 75,500-80,000) (Chief Commissioner of Income Tax /Director- General of Income Tax)	1. Chairman/Member, Union Public Service Commission -Chairman 2. Secretary, Department of Revenue -Member 3. Chairman, Central Board of Direct Taxes -Member 4. Member(Personnel and Vigilance), Central Board of Direct Taxes - Member	Not applicable	Not applicable
3	Higher Administrative Grade (HAG) (Rs. 67,000-79,000) (Principal Commissioner of Income Tax/ Principal Director of Income Tax)	1. Chairman/Member, Union Public Service Commission -Chairman 2. Secretary, Department of Revenue -Member 3. Chairman, Central Board of Direct Taxes-Member 4. Member(Personnel and Vigilance), Central Board of Direct Taxes - Member	Not applicable	1. Secretary, Department of Revenue - Chairman 2. Chairman, Central Board of Direct Taxes- Member 3. Member (Personnel and Vigilance), Central Board of Direct Taxes-Member
4	Senior Administrative Grade (SAG) (PB-4, Grade pay of Rs. 10,000) (Commissioner of Income Tax/ Director of Income Tax)	1. Chairman/Member, Union Public Service Commission - Chairman 2. Secretary, Department of Revenue-Member 3. Chairman, Central Board of Direct Taxes- Member 4. Member(Personnel and Vigilance), Central Board of Direct Taxes-Member	Not applicable	1. Secretary, Department of Revenue - Chairman 2. Chairman, Central Board of Direct Taxes- Member 3. Member (Personnel and Vigilance), Central Board of Direct Taxes-Member
5	Non-functional Selection Grade in Junior	1. Chairman Central Board of Direct Taxes - Chairman	Not applicable	1. Chairman, Central Board of Direct Taxes -Chairman

	Administrative Grade (PB-4, Grade pay of Rs. 8,700) (Additional Commissioner of Income Tax/ Additional Director of Income Tax)	2. Member(Personnel and Vigilance), Central Board of Direct Taxes-Member 3. Joint Secretary (Estt), Department of Personnel and Training – Member		2. Member (Personnel and Vigilance), Central Board of Direct Taxes -Member 3. Principal Director General of Income Tax (Human Resource Development), Central Board of Direct Taxes - Member
6	Junior Administrative Grade (PB-3, Grade pay of Rs. 7,600) (Joint Commissioner of Income Tax /Joint Director of Income Tax)	1. Chairman/Member, Union Public Service Commission -Chairman 2. Chairman, Central Board of Direct Taxes -Member 3. Member(Personnel and Vigilance), Central Board of Direct Taxes - Member	Not applicable	1. Chairman, Central Board of Direct Taxes- Chairman 2. Member (Personnel and Vigilance), Central Board of Direct Taxes-Member 3. Principal Director General of Income Tax (Human Resource Development), Central Board of Direct Taxes - Member
7	Senior Time Scale (PB-3, Grade pay of Rs.6,600) (Deputy Commissioner of Income Tax / Deputy Director of Income Tax)	1. Chairman Central Board of Direct Taxes- Chairman 2. Member(Personnel and Vigilance), Central Board of Direct Taxes-Member 3. Principal Director General of Income Tax (Human Resource Development), Central Board of Direct Taxes - Member	Not applicable	1. Chairman, Central Board of Direct Taxes- Chairman 2. Member (Personnel and Vigilance), Central Board of Direct Taxes-Member 3. Principal Director General of Income Tax (Human Resource Development), Central Board of Direct Taxes - Member

8	Junior Time Scale (PB-3, Grade pay of Rs. 5,400) (Assistant Commissioner of Income Tax / Assistant Director of Income Tax)	1. Chairman/Member, Union Public Service Commission – Chairman 2. Chairman, Central Board of Direct Taxes - Member 3. Member(Personnel and Vigilance), Central Board of Direct Taxes – Member	1. Chairman Central Board of Direct Taxes - Chairman 2. Member (Personnel and Vigilance), Central Board of Direct Taxes- Member 3. Joint Secretary (Admn), Central Board of Direct Taxes – Member.	
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Note : Eligibility conditions for direct recruitment to Indian Revenue Service cadre shall be as specified by the Union Public Service Commission at the time of such recruitment.

Analysis

Composition of Departmental Promotion Committee/Screening Committee for considering appointment to the Grade, confirmation to the Grade and for Non Functional Upgradation has been specifically provided. Earlier there was no provision for Committee for Non Functional Upgradation.



(Bhaskar Bhattacharya)
Secretary General