

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 12th May, 1988

NOTIFICATION

G.S.R. 563(E). – In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules for regulating recruitment to the Indian Revenue Service, namely :-

PART I – GENERAL

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.

2. Definitions - In these rules, unless the context otherwise requires,-

- (a) “Commission” means the Union Public Service Commission ;
- (b) “Controlling Authority” means the Government of India in the Ministry of Finance (Department of Revenue) ;
- (c) “Departmental Promotion Committee” means a Committee constituted to consider promotion and confirmation of officers in any grade ;
- (d) “duty post” means any post, whether permanent or temporary, included in Schedule I ;
- (e) “Examination” means the Civil Services Examination held by the Commission for recruitment to Central Services Group ‘A’ ;
- (f) “Government” means the Government of India ;
- (g) “Grade” means a grade specified in column (2) of Schedule I ;
- (h) “Schedule” means a Schedule appended to these rules ;
- (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 ;
- (j) “Service” means the Indian Revenue Service.

3. Constitution of the Service –

- (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.
- (2) All the posts included in the Service shall be classified as Group ‘A’ posts.

4. Grades, authorised strength and its review –

- (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.
- (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.
- (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 thinks necessary.
- (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.
- (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.

5. Members of the Service –

- (1) The following persons shall be members of the Service, namely:-
 - (a) persons deemed to have been appointed to duty posts under rule 6 ;
and
 - (b) persons appointed to duty posts under rule 7.
- (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. 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

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 provisions of Schedule II.

(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.

(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.

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 accordance with the rules applicable to such member before the commencement of these rules.

9. Seniority of Assistant Commissioner of Income-tax (Junior Scale) – The seniority of persons appointed to the grade of Assistant Commissioner of Income-tax (Junior Scale) shall be determined in the manner indicated below:-

(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.

(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

(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 :-

(a) promotee;

(b) direct recruit;

(c) promote;

(d) direct recruit and so on.

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.

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 probation shall be taken ordinarily within eight weeks of the expiry of the previous period of probation and communicated in writing to the concerned officer together with the reasons for so doing within the said period.

(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.

(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-

- (a) If he was appointed by direct recruitment, discharge him from Service ;
- (b) If he was appointed by promotion, revert him to the post held by him immediately before such promotion.

(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.

(5) As regards other matters relating to 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.

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.

13. Liability for Service in any Part of India and other Conditions of Service -

(a) The officers appointed to the Services shall be liable to serve anywhere in India or outside.

(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.

14. Disqualification - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living, or

(b) who, having a spouse living, has entered 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.

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.

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.

17. Interpretation - If any question relating to interpretation of these rules arises, it shall be referred to the Government who shall decide the same.

18. Repeal - 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.

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 / Director General of Income-tax	21
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

*Now Additional Commissioner [G.S.R. 520(E) dated 26.06.1995...F.No. A12018/2/94/Ad.VI]

**Now Joint Commissioner [Notification No. 13 dated 23.10.1998... F.No. A-35015/51/98/Ad. VI]

***Now Deputy Commissioner [-do-]

SCHEDULE –II

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

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 . N o.	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	By promotion on the	Officers in Jr.

	Grade(Selection Grade)	basis of seniority-cum-fitness	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.

*G.S.R.295 dated 14.06.1995 with retrospective effect from 12.05.1988.

SCHEDULE – 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]