



I. T. G. O. A. ZINDABAD

Income Tax Gazetted Officers' Association

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To

**Smt. Nrimala Sitharaman,
Hon'ble Minister of State, Revenue,
North Block, New Delhi.**

Date: 13-10-2014

Respected Madam,

Sub: Adverse impact of huge vacancy in the posts of Assistant Commissioner of Income Tax created in Cadre Restructuring Exercise---- Request for kind intervention

Kindly refer to the above.

1. CADRE RESTRUCTURING 2013

The Cadre Restructuring, 2013 of the Income Tax Department has been approved by the Union Cabinet on 23-05-2013 and the Notification was published on 30-05-2013 in this regard.

a. CREATION OF 20751 NEW POSTS:

A total of 20751 posts in different cadres were created afresh the details of which are as under:

1. Group-A posts	1349
2. Group-B posts	2292
3. Group-C posts	<u>17110</u>

20751

Cadre-wise bifurcation of Group-A posts are as under:-

1. CCIT to JCIT	527
2. DCIT/ACIT	202
3. Reserve	<u>620</u>
	1349

b. OBJECTIVE:

The basic intention of the Union Cabinet behind this approval was *inter alia* to provide better tax payer service, to augment existing revenue collection and to expand the existing set up across the Country in order to make the Department's presence felt.

The Cadre Restructuring aimed to meet the challenges of increasing workload and mopping up of the hindrances of additional revenue collection.

The new model of staff deployment emphasizes on areas like TDS, International Taxation, Exemption, Criminal Investigation, etc. to achieve the target and the extra man-power, as required, has also been approved by the Union Cabinet.

The required number of Supervisory Officers, in the cadre of Chief Commissioner, Commissioner and Additional/Joint Commissioner of Income Tax are also created, either by elevating the existing cadre or creating new posts, for the purpose.

c. BUDGET COLLECTION :

The revised Budgetary target fixed and achieved by the Income Tax Department in last 3(three) Financial years are as follows:

Financial Years	Target (Rs. in Crores)	Collection(Rs. in Crores)
2011-12	500651	488465.6
2012-13	570257	551192
2013-14	627318	628367.9

This Restructuring of Income Tax Department will increase the number of Assessment units with a view to collect **additional revenue of more than Rs 25,000 crore per annum** over and above the normal yearly target of Direct Tax Collection.

d. RESTRUCTURED TOP LEVEL:

The Chief Commissioner and Commissioner posts of the Department, which are supervisory and senior management cadres, are restructured as below:

Sl. No.	PRE-RESTRUCUTURING SET UP			POST-RESTRUCUTURING SET UP		
	Post	Scale	No.	Post	Scale	No.
1	Chief Commissioner of Income Tax	Rs. 67000-79000	116	Principal Chief Commissioner of Income Tax	Rs. 80000 (fixed)	26
				Chief Commissioner of Income Tax	Rs. 75500-80000	91
	TOTAL		116			117 (+1)
2	Commissioner of Income Tax	Rs. 37400-67000 + GP of Rs. 10000	731	Principal Commissioner of Income Tax	Rs. 67000-79000	300
				Commissioner of Income Tax	Rs. 37400-67000 + GP of Rs. 10000	635
	TOTAL		731			935 (+206)

The CCIT cadre has been given 2(two) up-gradations and the CIT cadre has been given 1(one) up-gradation in Scale of Pay/Grade Pay through Cadre-restructuring, while the work-profile for both the cadres remain same as before.

e. PENTAFURCATION OF ACSIT POSTS:

While all other newly created posts are proposed to be filled up at one go so that the Department can jump into action to achieve the enhanced target of revenue collection immediately, **the posts in the cadre of Assistant Commissioner of Income Tax, who are responsible to work in field and handle all the big assessee of the country and collect more than 80% of Regular Tax Collection, are proposed to be filled up in five years.** This will invariably leave most of the newly created posts at the cutting edge level officers of Assistant Commissioner of Income Tax vacant for first 4(four) years of Cadre Restructuring and so, the enhanced target will be hard to materialize.

f. STAGNATION IN THE CADRE OF ITOs

The stagnation in the cadre of Income Tax Officer i.e. the feeder cadre of Assistant Commissioner of Income Tax is more than 14 years now and if the Cadre-restructuring is implemented in this manner, the stagnation in this cadre is certain to shoot up to 17 or 18 years immediately. A Department like Income Tax cannot flourish with such de-motivated man-power who is responsible for collection tax in field but craving for a promotion for more than 14 years.

There are sufficient number of eligible officers (ITOs) in the Department to be promoted as Assistant Commissioner. The Cadre-restructuring, 2013 of Income Tax Department was initiated in 2009 with a view to create a motivated work-force in the Department for augmentation of Direct Tax collection of the Country. But, if the posts are kept vacant in the cadre of Assistant Commissioner of Income Tax and **if the cadre of Income Tax officers are left with such a huge stagnation, the very reason of Cadre-restructuring is going to be defeated.**

g. DIFFERENTIAL TREATMENT with AO/ PS

In Cadre Restructuring, 2001, the cadres of Administrative Officer (AO) and Private Secretary (PS) were introduced in Income Tax Department to cater the need of administrative and secretarial assistance of the senior officers of the Department. In the report of the Cadre Review Committee of the Department, the basis of Cadre Restructuring, 2013 finalized in 2009, large scale elevation at the top most levels of IRS cadre was proposed. To cater the newly introduced posts of CCIT/CIT, new posts in the cadres of A.O. & P.S. were also proposed in the said report. The proposal in the cadres of AO & PS was completely in agreement with the hierarchy maintained in other Central Government Departments having senior posts in the grades of Apex & HAG+ scales. Finally, the creation of new posts at the top most level in IRS cadre (Apex & HAG+ scale) was done but the proposal for creation of commensurate posts in the cadres of AO & PS (Sr. PPS/PPS/Pr. AO/AO Gr.-I) has been completely ignored.

h. PRECEDENCE:

The identical problem was encountered during the last such restructuring in the Department in the year 2001. The BJP led NDA Government sorted it out by converting, as an one time measure, all the Direct Recruitment posts in the cadre of Assistant Commissioner of Income Tax to Promotional posts and this decision of the Govt. proved to be very fruitful in earning more revenue over the years. The cadre Restructuring of Income Tax Department in 2001 yielded a 650% increase of Direct Tax Collection in 10 years due to the reason that all the promotions were given at one go keeping no vacant post in the cadre of Assistant Commissioner of Income Tax enabling the Department to activate the field-formation for better Tax Collection.

i. NEED OF THE HOUR:

The Income Tax Gazetted Officers' Association demands filling up of all the vacancies, newly created through Cadre-restructuring and the consequential vacancy arising out of promotions in higher cadres, in the cadre of Assistant Commissioner of Income Tax immediately for betterment of the Department and proper augmentation of tax collection. In this context, we want to mention that:

- A. If the unfilled DR vacancy is converted into PR vacancy as per the provision available in IRS Recruitment Rule, the required ratio of DR and PR will still be highly in favour of the DRs.
- B. Filling up all the posts in the cadre of ACIT, the cutting edge of the Department, will not only immensely help to augment the revenue collection, but also help provide better Tax-Payers service.
- C. Reduce the immense stagnation in the cadre of Income Tax Officer thereby creating a motivated workforce.

We solicit your kind intervention in the above-stated matter.

Yours Faithfully,



(Bhaskar Bhattacharya)
Secretary General

