



I.T.G.O.A. ZINDABAD

# INCOME TAX GAZETTED OFFICERS' ASSOCIATION

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Date: 12<sup>th</sup> March, 2016

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

**Sir,**

Sub: New format of APAR for Assessing Officers released on 01.04.2016- regarding.

Kindly refer to the above.

Your Kind attention is invited to the APAR forms of I (a) and A (1) for DCIT/ACIT and ITO (Assessing Officer only) respectively for the reporting period 01/04/2015 to 31/03/2016. New formats of APAR are introduced exclusively for the assessing officers (ITO & ACIT/DCIT) which have been issued by the Board on 01-04-2016 (actually released on 05.04.2016 in irsofficersonline portal). A number of columns have been added in the new format in the Section II (Self Appraisal) of the existing format regarding detail of assessment work and works relating to NMS. To be more specific, in section II of this APAR form furnishing of additional data as per column '2' regarding details of assessment work, quarterly disposal of assessments and brief of top 10 additions have been required. Also, as per column '3' of this section, furnishing of data on efforts made towards widening of tax base (NMS) has been required with very minute details.

In this connection, we would like to make certain submission for your kind consideration:

- i) All the data related to assessments are already available in CAP II reports which are with the reporting and reviewing authorities.
- ii) Regarding the quality and judiciousness of the additions, the proper and effective mechanism of 'review of assessment orders' is already in place.
- iii) The data required in respect of widening of tax base as per sub-columns 3(a) is not even maintained in the offices in the manner asked for in the APAR, although all efforts are made to issue and serve the letter to non-filers. It is therefore extremely difficult to furnish the data in such sub-columns.
- iv) Functionality to print letters on alternate addresses has been introduced only in the month of February, 2016 which came to the knowledge of the field formations only very recently in the month of March, 2016 and so, action could not be taken in this regard.
- v) Regarding furnishing of remark "assessee is not traceable", a proper on the spot enquiry is required. Looking to the shortage of staff, it is once again very difficult to conduct spot enquiries and furnish such remarks in a large number of cases.
- vi) The achievement of targets whether quarterly, half yearly or annually depends upon various factors viz. timely placement of officers and staff in the respective circles/wards, adequacy of manpower and cooperation from assessees and their counsels. If there is problem in any of the areas, the entire schedule and time management get disturbed. Further, a large number of assessing officers especially in the grade of DCIT/ACIT are holding additional charges. In cases of additional charge being held by the officers and shortage of supporting staff, it is almost impossible to attend all the works in time as provided in the action plan. At many a times, certain work areas remain neglected throughout the year due to the very genuine reasons of time constraint, excessive workload, shortage of staff and infrastructure problems.

It had been declared by the Board vide a Press Release few months back that certain columns relating to timely disposal of assessments would be introduced in the APAR format for the assessing officers separately to ensure *transparency* and *accountability* among them.

We fail to understand how introduction of furnishing certain statistical figures in APAR format of an assessing officer, who have been compelled to submit the same statistics during the

entire reporting year in the name of statutory or non-statutory reports almost on daily basis before the same reporting and reviewing officer, could ensure *transparency* and *accountability*.

Moreover, the objective of writing APAR has been defined in para 1.2 of General Guidelines for filling up APAR which is being reproduced hereunder for the sake of convenience:

“1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be faultfinding process but a development tool”.

Introduction of new columns indicates an attempt of *fault finding*, which clearly defeats the objective set in the above said guidelines.

Also, we would like to express our feelings that the earlier APAR forms took complete care of the performance of the Assessing Officers in an effective matter, which was continuing since long. Hence there has as such never been any need to change the format. It is also worthwhile to mention that the evaluation of performance of an officer can be based on his holistic annual achievements and performance. The performance of the officer therefore requires to be evaluated on the basis of his overall personality and performance of whole of the year taken together and not on the basis of quarterly performance or performance in any particular area of work.

The officers have never been sensitized about the changes conceived to be introduced during the entire reporting period to allow them to be prepared for the new challenges from the very beginning (even the press release has been clueless about the changes to be introduced).

Technically speaking, apart from the ITOs/ACsIT/DCsIT, Pr. CsIT (Admn.) and CsIT (Appeal) have been vested with the power of assessment (though in restricted terms) as per the statute and they are also given definite time bound targets for disposal in every Central Action Plan. Clear cut time bound targets are also entrusted to specific wings like Investigation, TDS, Exemption, I & CI, Audit etc. and various directorates in each year's Central Action Plan. In case the Authority decides to continue with the additional columns in the APARs meant for the Assessing Officers, such additional columns should have been introduced in the APARs of the Pr. CsIT (Admn.) and CsIT (Appeal) also. The decision to introduce new columns only for the Assessing Officers is creating dissatisfaction amongst them and detrimental to the work force of the Department who is engaged in the core functions and interface to the Public at large.

In view of the above, we strongly demand that **earlier APAR form may be continued this year and a new APAR form, if at all required, may be introduced for the reporting period 01/04/2016 to 31/03/2017.**

Thanking you,

Yours sincerely,



**(Bhaskar Bhattacharya)**  
**Secretary General**

**Copy for information to:**

- 1) **Member (P & V), CBDT**