

# GAZETTE OF INDIA (EXTRAORDINARY)

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the \_\_\_\_\_

GSR \_\_\_\_ (E). In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of the Indian Revenue Service Rules, 1988, as amended from time to time, the President hereby makes the following Rules for regulating recruitment to the Indian Revenue Service, namely:-

## 1. Short title and commencement -

(1) These Rules may be called the Indian Revenue Service Rules, 2014.

(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) “*Board*” means the Central Board of Direct Taxes;

(b) “*Commission*” means the Union Public Service Commission;

(c) “*Controlling Authority*” means the Government of India in the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes;

(d) “*Departmental Promotion Committee*” means a Committee constituted to consider promotion and confirmation of officers in any Grade;

(e) “*Duty Post*” means any post, whether permanent or temporary, included in Schedule I;

(f) “*Examination*” means the Civil Services Examination held by the Commission for recruitment to the Central Services Group ‘A’;

(g) “*Government*” means the Government of India;

(h) “*Grade*” means a grade specified in column (2) of Schedule I;

(i) “*Officer*” means a member of the Service;

(j) “*Schedule*” means a Schedule appended to these Rules;

(k) “*Scheduled Castes*” and “*Scheduled Tribes*” shall have the meanings respectively assigned to them in clauses (24) and (25) of article 366 of the Constitution;

(l) “*Service*” means the Indian Revenue Service, an Organized Group ‘A’ Service (Non-technical), as constituted in terms of Rule 3 of these Rules;

(m) “*OBC*” means other backwards classes having the same meaning and applicability as laid down in Department of Personnel and Training O.M. No. 36012/22/93-Estt(SCT) dated 8<sup>th</sup> September, 1993 as amended from time to time.

### **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, Authorized strength and its Review -**

(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.

(2) After the date of commencement of these Rules, authorized 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.

(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.

(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.

(5) The Controlling Authority may, in consultation with the Commission, appoint an officer whose post is included in the Service under sub-Rules (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 instruction issued by the Government from time to time.

### **5. Members of the Service -**

(1) The following persons shall be the members of the Service, namely:-

(a) Persons deemed to have been appointed to duty posts under Rules 6; and

(b) Persons appointed to duty posts under Rules 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 –**

(1) 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 grades in the Service in a substantive or officiating capacity, as the case may be.

(2) The regular continuous service of officers referred to in sub-rule (1) above, in the respective corresponding grades, rendered prior to the commencement of these Rules, shall be counted as qualifying service for the purpose of seniority, confirmation, promotion, non-functional upgradation and pension.

#### **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) The Board shall determine the number of vacancies to be filled in each year in the grade of Assistant Commissioner of Income Tax. 50 percent of the vacancies so determined shall be filled by direct recruitment on the basis of the results of the Examination and the remaining 50 per cent of such 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 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.

(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 seniority subject to rejection of the unfit on the recommendation of the Committee constituted for this purpose in accordance with Schedule-III.

(5) For the purpose of appointment to any grade, the length of service shall be reckoned to have commenced from the 1st of January of the year following the year of the

Examination on the basis of which the Direct Recruit was recruited and shall include any period during which he would have held a post in the Service but for his being on leave or otherwise not being available for holding such post.

#### **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.

#### **9. Seniority at Initial Constitution of the Service -**

All permanent officers included in the Service under rule 6 in any grade shall rank senior to all officers substantively appointed to that grade subsequently and all temporary officers in the initial constitution of the Service in any grade shall rank senior to all temporary officers appointed to that grade subsequently.

#### **10. Seniority of Assistant Commissioner of Income tax –**

The seniority of persons recruited to the Service after the initial constitution shall be determined in accordance with the general instructions issued by the Government in the matter from time to time.

#### **11. Seniority of other Members of the Service -**

In cases not covered by the above provisions, seniority shall be determined by the Government in consultation with the Commission.

#### **12. 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 orders or 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 be 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 during the extension of probation period, an 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.

### **13. Grant of NFU –**

Whenever any Indian Administrative Services 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 HAG, 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, would be granted the same grade on non-functional basis from the date of posting of the Indian Administrative Service Officer in that Particular grade at the Centre in accordance with the Government of India's instructions issued on the subject from time to time.

### **14. Liability for Service in any part of India and other conditions of Service –**

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

(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.

### **15. Disqualifications –**

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.

#### **16. 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.

#### **17. 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,

#### **18. Interpretation –**

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

#### **19. 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.

**SCHEDULE - I***[See Rule 4]***Authorised Strength of the various Grades of the Indian Revenue Service**

<b>Sl. No. (1)</b>	<b>Grade (2)</b>	<b>Designation (3)</b>	<b>Pay Band and Grade pay (Rs.) (4)</b>	<b>Sanctioned Strength (5)</b>
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.67000-Rs.79,000	300
4	Senior Administrative Grade (SAG)	Commissioner of Income Tax/Director of Income Tax	PB-4: Rs.37400-67000 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.37400-67000 and Grade pay of Rs. 8700	1575
6	Junior Administrative Grade (JAG)	Joint Commissioner of Income Tax/Joint Director of Income Tax	PB-3: Rs.15600-39100 and Grade pay of Rs. 7600	

7	Non-functional Grade in Senior Time Scale (STS)	Deputy Commissioner of Income Tax / Deputy Director of Income Tax	PB-3: Rs.15600-39100 and Grade pay of Rs. 6600	
				2294
8	Junior Time Scale(JTS)	Assistant Commissioner of Income Tax / Assistant Director of Income Tax	PB-3: Rs.15600-39100 and Grade pay of Rs. 5400	(1394+900)
9	Reserves (Group 'A')		Rs.15600-39100 and Grade pay of Rs. 5400	620
	<b>Total</b>			<b>5541</b>

**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 & 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 in HAG <sup>+</sup> grade with one year of service in HAG <sup>+</sup> scale. Note: IRS officers in HAG <sup>+</sup> Grade will also be eligible for a period of 3 years from the date of commencement of these rules.
2.	Higher Administrative Grade Plus (HAG+) (Chief Commissioner of Income Tax /Director- General of Income Tax)	By Promotion on the basis of Selection	Officers in HAG grade with one year of service in HAG scale. Note: IRS officers in HAG Grade will also be eligible for a period of 3 years from the date of commencement of these rules.
3	Higher Administrative Grade (HAG) (Principal Commissioner of Income Tax / Principal Director of Income Tax)	By Promotion on the basis of Selection	Officers in SAG with 3 years of service in the Grade, or 25 years of service in Group "A" of Indian Revenue Service out of which at least 1 year's service should be in SAG.
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 8 years of service in the grade including NFSG OR with seventeen years of service in Group 'A' of Indian Revenue Service, out of which at least four years' service should be in the Junior Administrative Grade, including service rendered in the NFSG of the JAG .
5	Non-functional Selection Grade in Junior Administrative Grade (Additional Commissioner of Income	Appointment by placement in the scale on the basis of seniority-cum-fitness	Officers in the Junior Administrative Grade who have entered the fourteenth year of Service in Group "A" of Indian Revenue Service.

Sl. No.	Grade & Designation	Method of recruitment/appointment/promotion	Field of selection and minimum qualifying service for promotion
	Tax / Additional Director of Income Tax)		Promotee Officers inducted in the IRS shall be assigned the benefit of 'Batch' corresponding to the batch of 'direct recruit' officers with whom their seniority is clubbed.
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 5 years of Service in STS or who have completed 9 years of service in Group "A" of Indian Revenue Service.
7	Non Functional Grade in Senior Time Scale (Deputy Commissioner of Income Tax / Deputy Director of Income Tax)	Appointment by placement in the scale on the basis of seniority-cum-fitness	Officers in the Junior Time Scale who have completed four years of 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 of 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 IRS cadre would be as prescribed by UPSC at the time of such recruitment.

**SCHEDULE - III***(See Rule 7 )***Composition of Department Promotion Committee for considering cases of appointment, promotion and confirmation of Group 'A' officers of the Indian Revenue Service.**

<b>Sr. No</b>	<b>Grade/Pay/Post</b>	<b>Composition of Departmental Promotion Committee/Screening Committee for considering appointment to the Grade</b>	<b>Composition of Departmental Promotion Committee for considering confirmation to the Grade</b>	<b>Screening Committee for NFU</b>
(1)	(2)	(3)	(4)	(5)
1	Apex Scale (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, Central Board of Direct Taxes-Member	Not applicable	Not applicable
2	Higher Administrative Grade Plus (HAG+)( 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, Central Board of Direct Taxes-Member	Not applicable	Not applicable
3.	Higher Administrative Grade (Principal Commissioner of	1. Chairman/Member, Union Public Service Commission - Chairman 2. Secretary, Department	Not applicable	1. Secretary, Department of Revenue - Chairman 2. Chairman, Central Board of Direct

	Income Tax/ Principal Director of Income Tax)	of Revenue -Member 3. Chairman, Central Board of Direct Taxes- Member 4. Member, Central Board of Direct Taxes-Member		Taxes-Member 3. Member, Central Board of Direct Taxes-Member
4.	Senior Administrative Grade (SAG)  (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, Central Board of Direct Taxes- Member	Not applicable	1. Secretary, Department of Revenue - Chairman 2. Chairman, Central Board of Direct Taxes-Member 3. Member, Central Board of Direct Taxes-Member
5.	Non-functional Selection Grade in Junior Administrative Grade (Additional Commissioner of Income Tax/ Additional Director of Income Tax)	1. Chairman Central Board of Direct Taxes - Chairman 2. Member, Central Board of Direct Taxes- Member 3. Joint Secretary (Estt), Department of Personnel and Training - Member	Not applicable	1. Chairman, Central Board of Direct Taxes-Chairman 2. Member, Central Board of Direct Taxes-Member 3. Pr. DGIT (HRD) - Member
6.	Junior Administrative Grade (PB-3, Grade pay of Rs. 7600) (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, Central Board of Direct Taxes- Member	Not applicable	1. Chairman, Central Board of Direct Taxes-Chairman 2. Member, Central Board of Direct Taxes-Member 3. Pr. DGIT (HRD) - Member
7.	Senior Time Scale (PB-3, Grade pay of Rs.6600) (Deputy Commissioner of	1. Chairman Central Board of Direct Taxes- Chairman 2. Member, Central Board of Direct Taxes- Member 3. Joint Secretary (R) –	Not applicable	1. Chairman, Central Board of Direct Taxes-Chairman 2. Member, Central Board of Direct

	Income Tax / Member		Taxes-Member
	Deputy Director of Income Tax)	4. Pr. DGIT (HRD) – Member	3. Pr. DGIT (HRD) – Member
8.	Junior Time Scale (PB-3, Grade pay of Rs. 5400)	1. Chairman/Member, Union Public Service Commission - Chairman	1. Chairman Central Board of Direct Taxes- Chairman
	(Assistant Commissioner of Income Tax / Assistant Director of Income Tax)	2. Chairman, Central Board of Direct Taxes- Member	2. Member, Central Board of Direct Taxes- Member
		3. Member, Central Board of Direct Taxes - Member	3. Joint Secretary (R), Member

Note: Eligibility conditions for direct recruitment to IRS cadre would be as prescribed by UPSC at the time of such recruitment.

[F. No A-35015/41/2014-Ad.VI]

(Under Secretary)