



सत्यमेव जयते

**GOVERNMENT OF INDIA, MINISTRY OF FINANCE
CENTRAL BOARD OF DIRECT TAXES
DIRECTORATE OF INCOME TAX
(HUMAN RESOURCE DEVELOPMENT)**

ICADR Building, Plot No. 6, Vasant Kunj Institutional Area Phase-II

New Delhi - 110070. Ph. 26130592. Fax 26130594

F. No. HRD/CM/123/4/2012-13 | 40/9

Dated: 15.03.2013

To,

The Chief Commissioner of Income Tax(CCA)
Andhra Pradesh, Hyderabad
10th Floor, Income-Tax Towers, AC Guards
Hyderabad-500004

Sir,

Subject: Promotion to the cadre of Inspectors of Income-tax-Eligibility of Tax Assistants-Representations from Tax Assistants belonging to ST category-Clarification-regarding

Kindly refer to your letter P.F.No. N-26/CCAP/Estt./2012 dated 01.01.2013 on the subject cited above.

In this connection, I am directed to state that the issue has been considered in light of the following:-

- (i) Post of Tax Assistant is also a feeder for promotions as Senior Tax Assistant and having both promotion as well as feeder posts OS a feeder grade for promotion to the still higher post (of Inspector of Income Tax) is not, prima facie, correct.
- (ii) CBDT's order F.No. A-41015/19/2002-Ad.VII(Pt. II) dated 20.10.2003 clearly states that only OS, Stenographers Grade-I, Sr. Tax Assistant, Stenographer Grade-II will be eligible for promotion as Inspector of Income Tax on an ad-hoc basis. It may, therefore, be seen that when Tax Assistants have not been included as a feeder grade for ad-hoc promotion as Inspector of Income Tax, they cannot be included as a feeder grade for regular promotion to Inspector of Income Tax.

- (iii) In the last restructuring, UDCs and DEOs were merged in the grade of Senior Tax Assistant. Consequently, only Senior Tax Assistants can constitute feeder grade for promotion to Inspector of Income Tax. Merely because Tax Assistants are now in the erstwhile scale of UDCs can have no bearing.

It is accordingly clarified that the post of Tax Assistants does not constitute a feeder grade for promotion to the post of Inspector of Income Tax.

Yours faithfully,



(S.P. GUPTA)

Deputy Director of Income Tax(HRD)