**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/CMD/I75/9/2010-11/3740

Dt : 20/22/2/2013

To,

All the Chief Commissioners of income Tax (CCA)/DGITs

Madam/Sir,

Sub: **Fixation of Pay consequent upon 6th Pay commission Recommendations in cadres of Inspectors / P.A's Administrative Officers. reg.**

Sir,

Kindly refer to the above Subject.

2. The matter was referred to Department of Expenditure who have now conveyed their final advice as under :-

"Accordingly, Department of Revenue is informed that the fixation of pay as on 1.1.2006 is to be done only with reference to the actual pay scale of Rs. 6500-10500 and pay in the pay band so fixed will be the revised pay and thereafter, the Grade pay of Rs. 4600/.now admissible in the revised structure will he paid. In case there is anomaly whereby a senior promote officer draws less pay than the Minimum Entry pay of DRs who has joined after 01.01.2006, then the stepping up of pay senior promote may be considered at par with the pay of the junior DR appointed on or after 01.01.2006, subject to the following conditions:-

a.Stepping up of the pay of seniors can be claimed only if in these cadres there is an element of direct recruitment and in cases where a direct recruited junior appointed on or after 01.01.2006 is actually drawing more basic pay than the seniors. In such cases, the basic pay of the seniors will be stepped up with reference to the pay of the directly recruited junior provided they belong to the same seniority list for all purposes.

b.Government servants cannot claim stepping up of their revised basic pay with reference to the entry pay in the revised structure for direct recruits appointed or after 01.01,2006, as lain down in section 11 of part A of the first schedule to the  
CCS (RP) Rules, 2008, if their cadre does not have in element of direct recruitment or in cases where no junior is drawing basic pay higher than them.

c.Stepping up of pay of the seniors shall not be applicable in cases where direct recruits have been granted advance increments at the time of recruitment.  
Overpayment over and above this will have to be recovered in an administratively suitably way."

3. In pursuance to the final advice given by Department of Expenditure it is directed that pay fixation of the Inspectors/PAs/AOs in the Sixth CPC revised pay scales should be done w.r.t. the pre revised scales of Rs.6500-10500 along with Grade Pay of Rs.4600 with stepping up being resorted to whenever applicable as advised by DOE.

4. In so far as the issue of recovery of excess payments already made in deserving cases, it is clarified that such excess payments already made can be waived as per provision of Rule 17 of the DFPRs. Under certain specific circumstances all the CCIT(CCAs) may accordingly a analyse all the cases in which recoveries are to be made and refer the deserving cases for further necessary action under Rule V of the DFPRs to the Board. The cases should be referred to the DIT(B&E) under DIGIT (Logistics) as separate budget will need to be provided for the proposed remissions and the matter will need to be taken up first with the IFU before it is sent to the DOE.

5. This issues with the approval of the Chairperson, CBDT.

Yours faithfully,

sd/-

(Sanjar Gosain)

Deputy Director of Income Tax(HRD)

New Delhi.