



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

2<sup>nd</sup> Floor, Jawahar Lal Nehru Stadium, Gate No. 1, Pragati Vihar, New Delhi-110003

F.No. HRD/CM/121/03/2015-16/3104

Dated: 04.08.2021

To

All the Pr. CCsIT(CCA)

Sub.: Uploading of Draft Recruitment Rules for the post of '**Inspector of Income Tax**' (Group 'B' Non Gazetted Ministerial) – reg.—

Ref.: DoP&T OM No. AB-14017/61/2008-Estt.(RR) dated 13.10.2015


Sir/Madam,

With reference to the above, I am directed to convey that the draft amendment to the Recruitment Rules for the post of '**Inspector of Income Tax**' of Income Tax Department is being uploaded in the web-site of Income Tax.

2. You are requested to bring the abovementioned draft RRs to the notice of all the stakeholders, under your jurisdiction inviting their comments, if any, within 30 days from the date of posting of this letter in the official web-site of Income Tax Department.

Yours faithfully

Encl. As above.

  
(Ravinder Gupta)  
ADIT, CMD-II(a), HRD  
New Delhi

Copy to :

(i) The Technical Director, NIC, Room No. 35AB, North Block, New Delhi with a request that the contents of this letter may be uploaded in the web-site of the Department of Revenue i.e. [www.dor.gov.in](http://www.dor.gov.in).


(ii) The Database Cell, New Delhi with a request to upload this letter alongwith draft RRs enclosed in [www.irsofficeronline.gov.in](http://www.irsofficeronline.gov.in)

(iii) The [Web-Manager@incometax.gov.in](mailto:Web-Manager@incometax.gov.in) with a request to upload this letter alongwith draft RRs enclosed in [www.incometax.gov.in](http://www.incometax.gov.in)

(iv) Joint Secretary, Admin, CBDT, New Delhi

(v) The General Secretary, ITGOA

(vi) The General Secretary, ITEF

  
ADIT, CMD-II(a), HRD, New Delhi



[To be Published in the Gazette of India, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)**

New Delhi, dated the August, 2021.

**G.S.R. \_\_\_\_\_** In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of the Ministry of Finance, Department of Revenue, Income Tax Department (**Inspector**) Recruitment Rules, 1969 as amended from time to time except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules regulating the method of recruitment to the posts of Inspector of Income Tax in the Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, namely:-

**1. Short title and commencement-**(1) These rules may be called the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, **Inspector of Income Tax, Group 'B' Posts Recruitment Rules, 2021.**

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Number of posts, Classification and Pay Level in the Pay Matrix** - The number of the said posts, their classification and the Level in the Pay Matrix attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed to these rules.

**3. Method of recruitment, age limit, other qualifications, etc.**—The method of recruitment, age limit, qualifications and other matters relating thereto shall be as specified in columns (5) to (13) of the aforesaid Schedule.

Provided that the recruitment by promotion against posts in the Region of a Cadre Controlling Authority shall be made only from amongst persons belonging to the cadres of that Region, as indicated against column 11 of the Schedule.

**4. 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 said post:

Provided that the Central 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.

**5. Power to relax**—Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, by order and for reasons to be recorded in writing and in consultations with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.



**6. Saving**—Nothing in these rules shall affect reservation, relaxation of age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, Other Backward Classes, Ex-servicemen and any other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard.

**7. Promotion**---For promotion, common seniority list of both cadres – **Office Superintendent (O.S.)** and **Stenographer Grade – I** will be prepared as per entry into the **Pay Level – 6** in the Pay Matrix Rs. 35,400 – 1,12,400 in Pay Band-2 Rs. 9,300-34,800 with **Grade Pay 4200**. In cases where the date of entry into the cadre of Office Superintendent and Stenographer Grade-I, as the case may be is the same, the inter se seniority shall be decided as below:

- (i) By the total length of service in the Income Tax Department in all cadres together – with the person having longer service placed above the person with lesser service.
- (ii) Then by Date of Birth - with the older placed above the younger.



**SCHEDULE**

Name of the post	Number of post	Classification	Pay Level in the Pay Matrix	Whether Selection or Non-Selection post
1	2	3	4	5
Inspector of Income Tax	13,293* (2021) *Subject to variation dependent on workload	General Central Services, Group 'B' Non-Gazetted Non-Ministerial	<b>Level 7</b> in the Pay Matrix Rs. 44,900-1,42,400 in Pay Band-2 Rs. 9,300-34,800 with <b>Grade Pay 4600</b>	Selection
Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualification prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	
6	7	8	9	
Not exceeding 30 years (Relaxable for Government servants upto 5 years in accordance with the instructions issued by the Central Government from time to time).	A degree from a recognized University or Institution.	Age : No Qualification : No	Two years for direct recruits  Note:- 1. Passing of departmental examination for Inspectors of Income Tax shall be a condition precedent for successful completion of probation.	
Method of recruitment : whether by direct recruitment or by promotion or by deputation/absorption and percentage of the posts to be filled by various methods	10	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	11	
One-fourth by Promotion and Three-fourth by Direct Recruitment.		<b>Promotion :</b> On the basis of seniority from common seniority list of Office Superintendent and Stenographer Grade – I in the Level 6 in the Pay Matrix (Rs. 35,400 – 1,12,400) in Pay Band-2 Rs. 9,300-34,800 with Grade Pay 4200 with five years' of regular service in the grade in the respective Region/Charge, who have passed departmental examination for Inspector of		



**Note :**

1. Promotion to the grade of Inspector of Income Tax will be made region/charge-wise.
  
  2. For the purpose of reckoning **five years'** regular service in the grade of **Office Superintendent** in the **Level 6 in the Pay Matrix (Rs. 35,400 – 1,12,400)** in Pay Band-2 Rs. 9,300-34,800 with **Grade Pay 4200**, regular service rendered by the official in the erstwhile grades of Office Superintendent and Senior Tax Assistant prior to the merger of the grades of Office Superintendent and Senior Tax Assistant into the combined Grade of 'Office Superintendent' shall be counted as regular service in the grade of 'Office Superintendent'. For the purpose of reckoning **five years'** regular service in the grade of **Stenographer Grade – I** in the **Level 6 in the Pay Matrix (Rs. 35,400 – 1,12,400)** in Pay Band-2 Rs. 9,300-34,800 with Grade Pay 4200, regular service rendered by the official in the erstwhile grades of Stenographer Grade - I in scale of pay of Rs. 5500 – Rs. 9000 (including erstwhile Stenographer Grade-II in scale of pay of Rs. 5000 – Rs. 8000) shall be counted as regular service in the grade of Stenographer Grade – I.
  
  3. Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered, provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility 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 or eligibility service.
  
  4. The eligibility service for promotion to the grade of Inspector of Income Tax shall continue to be three years for existing employees holding the feeder cadre of **Office Superintendent** in Level 6 in Pay Matrix in the Pay Matrix (Rs. 35,400 – 1,12,400) in Pay Band 2 Rs.9300-34800 plus Grade Pay 4200 &
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**Stenographer Grade - I** in Level 6 in the Pay Matrix (Rs. 35,400 – 1,12,400) in Pay Band 2 Rs.9300-34800 plus Grade Pay 4200 on regular basis on the date of notification of the revised rules.

If a Departmental Promotion Committee exists, what is its composition	Circumstances in which Union Public Service Commission to be consulted in making recruitment
12	13
<p><b>(a) Departmental Promotion Committee (for promotion):-</b></p> <ol style="list-style-type: none"> <li>1. Pr. CIT or CIT nominated by Pr. Chief - Chairman Commissioner of Income Tax (Cadre Controlling Authority)</li> <li>2. Addl./Jt. CIT(Hqrs) to be nominated by the Pr. Chief Commissioner of Income Tax (Cadre Controlling Authority) -Member</li> <li>3. Local Addl./Joint Commissioner of Customs and Central Excise Department - Member</li> <li>4. One Schedule Caste/Schedule Tribe Officer not below the rank of Deputy Commissioner of Income Tax or Liaison Officer unless one of the members (1) to (2) belongs to Schedule Caste or Schedule Tribe. - Member</li> </ol> <p><b>[b]Departmental Confirmation Committee (for considering confirmation):-</b></p> <ol style="list-style-type: none"> <li>1. Pr. CIT or CIT nominated by Pr. Chief Commissioner of Income Tax (Cadre - Chairman Controlling Authority)</li> <li>2. Addl./Jt. CIT(Hqrs) to be nominated by the Pr. Chief Commissioner of Income Tax (Cadre Controlling Authority) -Member</li> <li>3. Local Addl./Joint Commissioner of Customs and Central Excise Department - Member</li> <li>4. One Schedule Caste/Schedule Tribe Officer not below the rank of Deputy Commissioner of Income Tax or Liaison Officer unless one of the members (1) to (2) belongs to Schedule Caste or Schedule Tribe. - Member</li> </ol>	<p>Consultation with Union Public Service Commission not necessary.</p>