

Department of Revenue  
(Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 2nd September, 2003

G.S.R. 321.— In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of the Income Tax Department (Group 'C') Recruitment Rules, 1990, except for the post of Supervisor Grade-II and the Income Tax Department Ministerial Staff (Stenographers) Recruitment Rules, 1989, 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 in the Income Tax Department, namely :—

**1. Short title and commencement.**— (1) These rules may be called the Income Tax Department (Group 'C') Recruitment Rules, 2003.

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

**2. Number of posts, classification and scale of pay.**—The number of the said posts, their classification and the scales of pay attached thereto shall be as specified in columns (2) to (4) of the said Schedule annexed to these rules.

**3. Method of recruitment, age limit and educational qualifications etc.**— The method of recruitment, age limit, educational qualifications and other matters connected therewith shall be as specified in columns (5) to (14) of the said Schedule aforesaid :

Provided that

- (a) Recruitment by promotion against posts in an Establishment Unit shall be made only from amongst persons belonging to the Cadres of that particular unit.
  - (b) The Central Board of Direct Taxes may, if it considers to be expedient or necessary in the public interest or on compassionate grounds so to do, and subject to such conditions as it may specify having regard to the circumstances of the case and for reasons to be recorded in writing, permit a post in one Establishment Unit to be filled by transfer to that Unit of a person belonging to the cadre of another Unit.
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- (c) The Central Board of Direct Taxes may permit appointment of meritorious sportsmen/sportswomen in accordance with the general orders issued by the Central Government from time to time in relaxation of the prescribed educational qualifications for a limited period of two years within which they shall have to acquire the prescribed qualifications, failing which the services of such a sportsman/sportswoman shall be liable to be terminated forthwith.
- (d) Seniority of the employees on direct recruitment/promotion/absorption in the relevant grade/post shall be determined as per the instructions issued from time to time by the Central Government.

**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 any of the said posts :

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, for reasons to be recorded in writing, relax any of the provisions of these rules with respect of any class or category of persons.

**6. 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, Ex-servicemen and other special categories of persons in accordance with the orders issued by the Central Government from time to time, in this regard.

**SCHEDULE**

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|---|---|
| 1. Name of post   | : Senior Tax Assistant  |
| 2. Number of posts  | : 8329* (2003)<br>*Subject to variation depending on workload.  |
| 3. Classification   | : General Central Services, Group, 'C', Non-Gazetted, Ministerial   |
| 4. Scale of pay   | : Rs. 5000-150-8000   |
| 5. Whether Selection or Non-Selection Post  | : Non-Selection   |
| 6. Whether the benefit of added years of service is admissible under Rule 30 of the Central Civil Services (Pension) Rules, 1972  | : Not applicable  |
| 7. Age limit for direct recruits  | : Not applicable  |
| 8. Educational and other qualifications required for direct recruits  | : Not applicable  |
| 9. Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees  | : Not applicable  |
| 10. Period of probation, if any   | : Not applicable  |
| 11. Method of recruitment whether by direct recruitment or by promotion or by deputation or by absorption and percentage of the vacancies to be filled by various methods | : 100% by promotion   |
| 12. Grade from which recruitment by promotion/deputation/absorption/short-term contract re-employment is to be made   | : 100% by promotion from amongst Tax Assistants who have rendered a minimum regular service of three years in the grade and have qualified the prescribed departmental examination for Ministerial staff. |

- (c) The Central Board of Direct Taxes may permit appointment of meritorious sportsmen/sportswomen in accordance with the general orders issued by the Central Government from time to time in relaxation of the prescribed educational qualifications for a limited period of two years within which they shall have to acquire the prescribed qualifications, failing which the services of such a sportsman/sportswoman shall be liable to be terminated forthwith.
- (d) Seniority of the employees on direct recruitment/promotion/absorption in the relevant grade/post shall be determined as per the instructions issued from time to time by the Central Government.

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 (b) who, having a spouse living, has entered into or contracted a marriage with any person,

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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.

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**SCHEDULE**

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|---|---|
| 1. Name of post   | : Senior Tax Assistant  |
| 2. Number of posts  | : 8329* (2003)<br>*Subject to variation depending on workload.  |
| 3. Classification   | : General Central Services, Group, 'C', Non-Gazetted, Ministerial   |
| 4. Scale of pay   | : Rs. 5000-150-8000   |
| 5. Whether Selection or Non-Selection Post  | : Non-Selection   |
| 6. Whether the benefit of added years of service is admissible under Rule 30 of the Central Civil Services (Pension) Rules, 1972  | : Not applicable  |
| 7. Age limit for direct recruits  | : Not applicable  |
| 8. Educational and other qualifications required for direct recruits  | : Not applicable  |
| 9. Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees  | : Not applicable  |
| 10. Period of probation, if any   | : Not applicable  |
| 11. Method of recruitment whether by direct recruitment or by promotion or by deputation or by absorption and percentage of the vacancies to be filled by various methods | : 100% by promotion   |
| 12. Grade from which recruitment by promotion/deputation/absorption/short-term contract re-employment is to be made   | : 100% by promotion from amongst Tax Assistants who have rendered a minimum regular service of three years in the grade and have qualified the prescribed departmental examination for Ministerial staff. |

**Note 1 :**

Promotee Tax Assistants will not be eligible for promotion as Senior Tax Assistant till they qualify the departmental examination for data entry skills of 5000 key depressions per hour.

It is provided that :—

If a junior person is considered for promotion on the basis of his completing the prescribed qualifying period of service in that grade, all persons senior to him in the grade shall also be considered for promotion, notwithstanding that they may not have rendered the prescribed qualifying period of service in that grade but have completed successfully the prescribed period of probation.

13. If a Departmental Promotion Committee : **Group 'C' DPC comprising of :—**  
(DPC) exists, what is its composition
- (a) Additional or Joint Commissioner of Income Tax (Headquarters) —Chairperson
  - (b) Deputy Commissioner of Income Tax (Headquarters). Where there is no Deputy Commissioner of Income Tax (Headquarters), the senior-most Deputy Commissioner of Income Tax at the station —Member
  - (c) Local Deputy Commissioner of Customs and Central Excise —Member
  - (d) One Scheduled Caste or Scheduled Tribe Officer not below the rank of Deputy Commissioner of Income Tax or Liaison Officer, unless one of the members at (a) to (c) belongs to Scheduled Caste or Scheduled Tribe —Member
14. Circumstances in which Union Public Service Commission is to be consulted in making recruitment : Not Applicable.

2. 1. : Tax Assistant  
2. : 9325\*  
(2003)  
\*Subject to variation depending on workload.
3. : General Central Services Group 'C', Non-Gazetted, Ministerial
  4. : Rs. 4000-100-6000
  5. : Not applicable
  6. : Not applicable
  7. : Between 18 and 27 years (Relaxation for Government servants in accordance with the instructions or orders issued by the Central Government from time to time).
  8. : (i) Degree of a recognised University or equivalent; and  
(ii) Having Data Entry speed of 8000 Key Depressions per hour.
  9. : Not applicable
  10. : Two years for direct recruits
  11. : 25% by promotion and 75% by Direct Recruitment.
  12. : Group 'C' employees viz., Lower Division Clerk, Notice Server, record keepers and Senior Gestetner Operators with a combined service of five years in Group 'C' and 'D' and all Group 'D' employees with