



प्रधान मुख्य आयकर आयुक्त कार्यालय, केरल  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KERALA  
केन्द्रीय राजस्व भवन, आई एस प्रेस रोड, कोच्ची - 682 018  
Central Revenue Building, I.S.Press Road, Kochi-682 018

फा.सं./F.No.CC-CHN/PR/GEN-27/2015-16

दि./Dated: 07/12/2015

OFFICE MEMORANDUM

Sub : Rules for Implementation of Aadhar Enabled Biometric Attendance System (AEBAS) at the Offices of Principal CCIT, Kerala, Region - reg.

In compliance with Department of Personnel & Training's O.M. No.11013/9/2014-Estt (A-III) dated 21<sup>st</sup> November, 2014, Aadhar Enabled Biometric Attendance System (AEBAS) has been introduced in Office premises under the jurisdiction of Principal Chief Commissioner of Income Tax, Kerala. The Chairperson, CBDT has also vide F.No Dir(Hqrs)/Ch(DT)/25(15)/2014 dated 23rd November 2015 directed implementation of AEBAS by 07.12.2015. The process is completed in about 60% in Pr.CCIT, Kochi region and is expected to be completed in the entire region by 18.12.2015. The following rules are required to be followed by all the officers and officials for operation of the system with immediate effect:-

1. All officers and officials required to mark their attendance at arrival and at departure time in the Aadhar Enabled Biometric Attendance System (AEBAS) machine without any exception. The Biometric Admin is to facilitate registration of officials who had not registered till date. Officials not registered may contact Biometric Admin immediately.
2. The office timings are from 09.00 AM to 05.30 PM with 30 minutes of lunch break from 01.00 PM to 01.30 PM and these are to be scrupulously observed. Each official has to put in at least 40 hours of work time for the full 5 days a week. In case there is a holiday in a week, the total hours of work time in that particular week will be proportionately adjusted.
3. In the morning, the time recorded between 09.00 and 09.10 a.m. would not to be counted towards the shortfall as this is given for marking attendance in Biometric Attendance System. Thereafter, late coming of upto 20 minutes may be relaxed keeping in view the transport problem or any unforeseen eventuality subject to the condition that the duration of late coming is compensated by sitting late in the evening, preferably the same day or any other day of the same week so that the minimum 40 Hours of work time for the 5 days a week is maintained.
4. Similarly, early departure up to 30 minutes can be relaxed subject to the condition that the duration of early departure is compensated by sitting extra time on any day of the same week so that the minimum of 40 hours of work time for the 5 days a week is maintained.
5. (a) Where an officer/official is required to go for an official meeting/requirement in another office directly from home or proceed in the late afternoon from where he/she is not likely to return to office, an intimation to this effect will be furnished in advance to his/her controlling officer through superior officer.

(b) In case an officer/official is to attend some other Govt. Office in same station for official work or on training at same or different station then such officer should mark his/her attendance in that office in the morning or evening as the case may be. The details of office where attendance was registered will be available in individual records in AEBAS.

(c) The procedure for marking attendance while on tour is being formulated and issued separately after examining all aspects and necessary consultation. Till such time there is no need to make AEBAS entry while on outstation tour.

Explanation: For the purpose of clauses 5,6,7 and 17, controlling officer means:

- a. Where an official is of rank upto ACIT/DCIT working in a Range (including TDS, International Taxation, Central and Exemption), the Addl./Jt.CIT as the case may be. The same applies equally to Audit, I&CI, DR and Investigation Wing;
- b. Where an official is of rank upto ACIT/DCIT working in offices of Pr.CCIT/CCIT/DGIT, the Addl./Jt.CIT or Addl./Jt.DIT;
- c. Where an official is working in office of Pr.CIT/Pr.DIT/CIT and below rank of ITO, the DCIT/ACIT/ITO(HQ) as the case may be;
- d. Where the official is of rank of DCIT/ACIT/ITO/AO in office of Pr.CIT/Pr.DIT/CIT, the Pr.CIT/Pr.DIT/CIT concerned;
- e. Where the official is ITO(MSTU), the Addl./Jt.CIT in the office of Pr.CCIT/CCIT concerned;
- f. In respect of remaining officials, the Head of Department concerned

6. (a) The officers and staff deployed on search/seizure/survey duty shall be treated on duty. The organising JDIT/Addl.DIT/JCIT/Addl.CIT shall intimate the details to the controlling officer after which such duty is to be recorded as tour.

(b) The Notice Server should mark entry and exit as and when they attend office and the Controlling authority should validate outdoor duty as tour.

7. In exceptional cases like consultation with doctors in CGHS Dispensary/ hospitals/ attending social obligation, etc, late coming in the morning/early departure in the afternoon up to **two hours** (maximum) will be allowed subject to the condition that prior intimation/approval of the immediate superior officer has been obtained and the duration of late coming/early departure is compensated by devoting such extra hours of work so as to ensure that the minimum 40 hour work schedule for the entire week is maintained. Where prior intimation/approval cannot be obtained due to unforeseen events, the same has to be intimated to the superior officer/Head of office immediately after reporting for duty. The superior officer has to inform the same to the controlling officer for necessary updation. This concession is available only twice in a month.

8. While taking flexibility, if minimum 40 hours of work time for the full 5 days a week or proportionate work time @ 8 hours per working day of the week is not maintained, disciplinary action can be initiated against the erring official as deemed fit under the rules. As per extant instructions, (as contained in DoPT O.M. No: 28034/8/75 – Estt – A dated 04.07.1975: No:28034/10/75-Estt – A dated 27.08.1975: No.28034/3/82 –Estt – A dated 05.03.1982) half a day's Casual Leave should be debited for each day of late attendance, but late attendance upto an hour, on not more than two occasions in a month, and for justifiable reasons may be condoned by the competent authority, in addition to debiting Casual Leave (or Earned Leave, when no CL is available). The Govt. Of India instruction is that disciplinary action is to be taken against Government servants who are habitually late. Early leaving is also to be treated in the same manner as late coming.

9. Any official availing half-day Casual Leave in the forenoon will make arrival entry in the AEBAS up to 01.30 PM with grace period of 10 minutes and the official availing half-day Casual Leave in the afternoon will make departure entry in the AEBAS at 01.00 PM or after. The relaxation specified in clause 7 will not be available when half day leave is availed.

10. The officials/staff who are required to perform shift duties (Security staff/ Cleaning staff) will be guided by the timings of their duty assigned. Concerned authority responsible for assigning the shift duties would ensure compliance of minimum 40 hours duty in a full five days a week system.

11. All installed machines and corridors leading to these machines shall be under 24 hours surveillance through CCTV cameras. Disciplinary/legal action shall be taken against any official found to be tampering with the biometric attendance system/ surveillance system. The Bio metric Admn for the building should intimate Addl.CIT(HQ)/DCIT(HQ), O/o the Pr. CCIT, Kochi in appropriate cases.

12. A register will be kept at reception of each building to be used in the event of (i) machine(s) not working, (ii) official unable to use AEBAS due to the fact of new employee on appointment/transfer and is unable to log in pending completion of registration procedure and (iii) technical mismatch. The register is required to be maintained in the format as detailed below.

Date	Sl. No.	Name of the Officer	Designation and Office	Time In	Time Out	Full Signature	Reason for entering in this register	Counter sign by Biometric Admin.

The register will be signed periodically by the Biometric Admn. of the building.

13. The officers on leave or tour are required to enter the details thereof in advance in the BAS and in cases where it is not done the same will be treated as absent and Casual Leave/Earned Leave as applicable would be deducted. This will come into operation after the registered employee is made active employee. Till such time leave or tour application is to be submitted manually for reconciliation.

14. Leave Record Management: At present the administration is not in a position to direct dispensing with the manual attendance register since Government of India has not issued any instructions in this regard. Further the new technology based system needs time to settle itself. Hence it will be prudent to continue with the manual register. The officer maintaining the leave records should after verifying (i) tour records, (ii) leave sanction orders, (iii) requests for relaxation in accordance with clauses 3,4 and 7 of this circular and (iv) leave details recorded in AEBAS recast leave records at the end of each month. He may inform officials if request is made on leave balance position. Thus leave record management will be based on entries in AEBAS records read with information maintained manually.

15. As there is no provision to relax cases of not closing attendance of a particular day in the system itself, officials are therefore requested to make sure that exit is properly registered. The way AEBAS has recorded absence/presence in such cases shall be final.

16. Where a manual entry is made at time of arrival due to machine not working and machines are working at time of exit, the registration made at exit stage will be recorded as arrival at that point of time. Hence officials has to repeat the same for exit time to be properly registered. In AEBAS, the logged work period will be less than actual work period of the day. However, viewed together with manual entry at arrival, the reconciliation of work time will be made by Head of Office/DDO .

17. Controlling officer will generate a monthly abstract of the attendance register of all the officers under their charge, after verifying the attendance/non-attendance with the particulars (including manually submitted applications or requests) and submit a copy duly certified, to Head of Office/ DDO for further

action/record after certifying that the entries therein are in accordance with the points mentioned in this Office Memorandum.

18. The Tablet/Desktop based machines sent from C.R. Building to other offices has a warranty upto 31 March 2016. For warranty based service, the Bio-metric Admn. of the building has to contact Shri. Praveen, Mob. No. 9447573522. Copy of bill will be provided to the Bio-metric admin for purpose of warranty and repair and maintenance. Procurement against shortages/repair and maintenance are to be handled by Bio-metric Admn. for each building out of funds allotted to office mentioned in coloum 1 of the table below. Further, facilities enabling administration of the AEBAS, is to be extended by Head of Office of office in column 1 of table below.

Office	Location
CCIT, Thiruvananthapuram	Thiruvananthapuram
Pr CIT, Trivandrum	Kollam
Pr CIT, Kottayam	Kottayam, Alleppy, Thiruvalla
Pr CCIT	Kochi
Pr CIT 2 Kochi	Aluva, Thodupuzha, Mattanchery
Pr CIT Trissur	Thrissur, Guruvayur, Palghat
Pr CIT Kozhikode	Kozhikode, Kannur, Kasargode and Tirur and Wyanad (when office opens)

18. The above is subject to revision/addition/modification on the basis of any further instructions of any department of Govt of India or requirement found necessary on basis of inputs or incompatibility noted on its working.

This issues with the approval of the Principal Chief Commissioner of Income Tax, Kerala

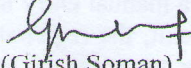
Sd/-

(A. MOHAN)

Commissioner of Income Tax (Admn.& CO)

Copy to

CCIT, Thiruvanthapuram/DGIT(Inv), Kochi  
All Pr.CsIT/Pr.DIT/CsIT in Kerala  
All Heads of Office in Kerala; for circulation and implementation  
All Biometric Administrators; for implementation  
AD(OL), Kochi  
ZAO, CBDT Kochi/Thiruvananthapuram and all FPU.  
General Secretary, IRS Association/ITGOA/ITEF/ITSEWA



(Girish Soman)  
Income Tax Officer(PR)  
o/o Pr.CCIT, Kochi