

## **PROPOSAL OF ITGOA**

ITGOA already submitted its first proposal as a part of the joint submission of the proposal of JCA on 29.07.2019 to Cadre Review & Restructuring Committee, 2018 (or CRRC, 2018 in short). The said report was prepared on the basis of the threadbare discussions taken place in the CCRC, 2018 and the sub-committees constituted, information gathered and inputs received from our members and analysing the requirements of the Department for the coming years. For that reason, our proposals were incorporated in the Final Report prepared and submitted by the CRRC, 2018.

However, the submission of the JCA could not address the most important change taken place in the Department in a couple of years, as the Faceless Assessment Scheme was not introduced even on a pilot project basis at that point of time. Hence, at our meeting with the newly constituted CRRC (for the first time with ITGOA) on 26.04.2022, we submitted another proposal supplementing the earlier one, mainly focusing on the NaFAC/ReFAC, the area remained completely untouched in our first submission.

But during the meeting, we were made to understand that the committee was contemplating another approach on the basis of the deliberations taken place in the recently held PCCsIT conference, wherein an assessing officer would perform both the roles of Jurisdictional Assessing Officer (JAO) and Faceless Assessing Officer (FAO) like pre faceless era. Or in other words, an assessing officer will play the role of JAO for the assessee of his own specified jurisdiction and at the same time play the role of FAO (may be even including the role of VU/TU/RU apart from AU) for the assessee outside of his jurisdiction (as being followed presently in FAS). A proposal based on this concept needs to be prepared keeping the assessing officer at the pivotal place and then determining the manpower requirements gradually upwards (hierarchical). With this fundamental understanding, we are submitting our alternate proposal placing the entire functioning of the Department under certain broad verticals namely

- i) Assessment & Recovery
- ii) Investigation & Verification
- iii) Appeal & Dispute Resolution
- iv) Post Assessment Functions and
- v) Administration and Tax Payer Services.

As this new approach is shared with ITGOA at the fag end and we were requested to submit our view/suggestion, if any, at the earliest, we are constrained to prepare this submission hurriedly. Hence, the committee is requested to concentrate on the way this assessing officer centric proposal is visualized, the broader verticals are conceived and the rationale discussed broadly,

rather than the numbers (for manpower requirement) determined, as the same may contain minor mistakes. Apart from the issues discussed hereinunder, we are endorsing the JCA Report dated 29.07.2019 and the submission on 26.04.2022 to the extent those are not having any conflict with this presentation.

### **A. Assessment & Recovery Vertical:**

**Jurisdictional Charges:** A cadre review exercise proposal for an Organized Group A service like IRS should ideally be prepared for coming five (5) years. However, the exercise in hand is not solely the review of IRS cadre but restructuring of the entire cadre structure of the Department down to the level of MTS. So, considering the periodicity strictly for 5 years may be unfair.

The last CRRC was approved by the Union Cabinet in 2013 and the manpower so approved was formally deployed in 2014. Processing of this round of the CRRC has been started long back and the process still remains on the drawing board. So, it might be very difficult to predict what should be the ideal periodicity and projection for how many years will withstand the challenges of the future. Being the primary revenue collector of the Government of India, any CRRC in our Department cannot be delinked from the revenue collection, preferably through self-compliance. As the Government of India set an ambitious target of achieving the 5 trillion USD economy by 2024-2025 and a healthy GDP: tax ratio is an indicator of effective tax administration, **we may consider a projection for 2024 as reasonable.**

As per the information available, the number of effective tax payers was 8,45,21,487 during the AY 2018-19 (FY 2017-18), though there may not be any healthy growth in the succeeding years due to Covid 19 pandemic, but the growth will definitely bounce back soon as the last fiscal's direct tax collection clearly indicates a V-shape recovery of economy. Closely analysing the growth of number of the effective tax payers over past few years (normal years excluding the years of pandemic), the number of such **tax payers may be considered to be grown to the tune of 14,00,00,000 by 2024** (or FY 2024-25 to be specific).

Though the scrutiny is presently selected through a computer assisted system after analysing the ITRs filed or other information available vis-à-vis the risk parameters set, selection of 0.4% cases for scrutiny presumes to bring in the optimal deterrent effect for setting the right mix of self-compliance and enforcement in case of failure. Adopting such ratio of scrutiny selection will result in total scrutiny selection of 5,60,000 cases [14,00,00,000 x 0.004] for FY 2024-25 (or AY 2025-26). As our experience of first two rounds of Faceless Assessment Scheme (FAS) suggests, **an average 70 cases per assessing officer for scrutiny might be the maximum desirable workload**, as the period allowed for completion of regular assessment has been

reduced to only 9 months and the FAO has to discharge the entire duties of the JAO (and might be the roles of VU/TU/RU too).

If the above stated projection is applied, then the **Department will need 8,000 [ 5,60,000/70] number of assessing officers**. From our experience of last two rounds, it can be safely presumed that out of all cases selected, 30% of such cases are needed to be handled by A/DCsIT due to complexities of the issues involved or nature and amount of the income of the assessees. Hence, out of 8,000 assessing officers as determined above, **2,400 or 30% of the posts need to be manned by A/DCsIT and rest 6,000 posts need to be manned by ITOs**.

As per the scheme of Faceless Assessment, approval from the Addl./JCIT is required for each case. From the experience of earlier two rounds, 1(one) Addl./JCIT can monitor 500-560 scrutiny cases. For better and effective administrative control, 4 Addl./JCsIT shall report to 1(one) PCIT. The projections made above result in total **1,000 posts of Addl./JCsIT and 250 posts of PCsIT**. It is clearly a bottom to top approach, starting from the requirement of number of assessing officers.

Apart from this core assessment structure, we believe that there should be **1(one) TRO each for every Range (Addl./JCIT)**, as both the AOs and the Range Heads will remain pre-occupied with FAS and all Jurisdictional charge related works and recovery will be the collateral victim, unless the designated officers (TROs) are adequately deployed.

As the old Commissionerate structure is proposed for returning back (i.e. no distinction between JAO charges and FAO charges), the **old headquarter structure of one A/DCIT (Hqrs.) and one ITO(Hqrs.) is proposed for returning back**. Also 1(one) Sr. P.S and 1(one) A.O-II will be posted in the headquarters with the PCIT. 1(one) A.O-III will be posted along with each Addl./JCIT for DDO related works.

#### **BASIS OF CALCULATION OF POSTS**

Total nos of projected assessees on 2024-25	=	14,00,00,000
0.4 % thereof to be selected for scrutiny	=	5,60,000
Requirement of Assessing Officers for Workload of 70 scrutiny per assessing	=	8,000
Nos. of ACIT per range	=	2
Nos. of ITOs per range	=	5

Nos. of TROs per range	=	1
Requirement of total nos. A.O per Range	=	7
Requirement of total nos. of Ranges	=	1000
Requirement of total nos. of administrative Pr. CsIT	=	250

The total requirement for assessment charges will be as under:

1. PCIT - 250
2. Addl./JCIT - 1000
3. DCIT/ACIT - 2650 (2,400+ 250 in headquarters)
4. Income Tax Officer - 5850 (5,600+ 250 in headquarters)
5. Tax Recovery Officer - 1000
6. Sr. P.S - 250
7. A.O-II - 250
8. A.O-III - 1000

The broad vertical of Assessment & Recovery will also have the following sub-verticals like Central charges, Exemption, International Taxation and Transfer Pricing, TDS etc. For those sub-verticals, we are endorsing our earlier submissions (for both the numbers and rationale). Discussion on certain sub-verticals held in the earlier reports is reproduced below. However, the entire structure of Assessment & Recovery Vertical in a nut shell is prepared below with projected manpower development.

**Central Charges:** It has already been proposed to strengthen the Investigation Wing substantially. It has further been considered to enhance the geographical presence of the wing, by placing at least one A/DDIT in all the stations having a range. Moreover, with the introduction of faceless assessment and scrutiny of Survey cases by the Central Charges, there is requirement to strengthen the structure of Central Charges. All such proposed changes will finally culminate in significant workload in Central wings. Therefore, the present structure is suitably strengthened by proposing one additional Central Range with commensurate manpower for each PCIT(Central) i.e., **3(three) Ranges per PCIT(Central). Each Addl./JCIT shall have 4(four) DCsIT/ACsIT** (i.e., 78 X4= 312) to look after the increased work load. In addition to this, **26 no.s DCIT/ACIT are required in the headquarters of PCIT(Central).**

**Exemption:** Exemption is one such area, where the assesseees are exploiting it, truest to its potential for their tax planning; whereas the Department is yet to explore its immense

possibilities. Till date, most of the PANs of the trusts are lying with normal jurisdictions and transferred to exemption charges only after being selected under scrutiny. So, the true workload of the exemption charges cannot be ascertained from the present field offices. It is therefore proposed that the **exemption Commissionerate may be given the form of normal Commissionerate consisting of 3 ranges (1+4 officers per range)** and there should be one Commissionerate each for every region. As discussed above, considering the importance and the exclusive additional workload for 12A & 80G Registration, the Commissionerate should be headed by an officer in the Rank of PCIT. To maintain further hierarchical harmony and effective monitoring, there should be **four zonal Chief Commissionerate**, one each at Delhi, Mumbai, Kolkata and Chennai along with commensurate headquarter posts for officers and staff members.

**TDS:** TDS is the highest tax earners among all the branches of the Department. To address the need, there was significant expansion of TDS wing in CRC 2013, creating 26 CsIT posts exclusively for TDS and the TDS wing is performing well. But the experience since November, 2014 suggests that further expansion is required to meet up the newer challenges, to monitor compliances more effectively, to provide world class tax payer services to ever increasing number of deductors, etc. It is therefore proposed the expansion as above considering the need for induction of more field officers/units (**increase of one Commissionerate each in Delhi, Mumbai, Bangalore and Hyderabad**). Similarly, **2 CCIT posts are proposed for creation in Pune & Hyderabad** for better functioning. In earlier CRC also, it was proposed that TDS Commissionerate would be headed by one PCIT level officer, considering its importance and nature of functioning. As approval of PCIT posts was received lesser in number than proposed, TDS had to settle with CIT level officer as the head. It is therefore proposed that the **TDS Commissionerate should be headed by PCIT level officer**.

As regard deployment of officers in the TDS wing **2(two) officers of the level of DCIT/ACIT be posted in a range along with 4(four) ITOs**. This is apart from 1(one) DCIT/ACIT and 1(one) ITO being posted in the headquarters of PCIT(TDS).

Pre CRC 2013, there was one TRO for each Range. After CRC 2013 it was reduced to one TRO for each Commissionerate. In case of TDS Commissionerate, no exclusive TRO post was allotted and ITO (Hqrs.) was supposed to function as TRO too. With the top prioritization of recovery work and increasing importance of TRO post like never before, we have already proposed to restore the earlier scheme of one TRO per range above with detailed justification. With significant demand creation through system guided close monitoring of TDS compliance, complemented by TDS surveys/verifications, same reasoning is applicable for TDS wing also and hence, the same TRO set up (i.e., **one TRO per Range**) is proposed for TDS wing also.

## ASSESSMENT & RECOVERY

CIT(ASSTT) [250]	CIT(CENTRAL) [26]	PCIT(EXEMPTION) [18]	IT & TP [16]	TDS [34]
ADDL/JCIT(1000)	ADDL/JCIT(78)	ADDL/JCIT(54)	ADDL/JCIT(87)	ADDL/JCIT(102)
DCIT/ACIT (2650)	DCIT/ACIT (338)	DCIT/ACIT (180)	DCIT/ACIT (193)	DCIT/ACIT (238)
ITO(5850)	ITO(52)	ITO(234)	ITO(16)	ITO(442)
TRO(1000)	TRO(78)	TRO(54)	TRO(87)	TRO(102)
Sr.P.S [250]	Sr.P.S [26]	Sr.P.S [18]	Sr.P.S [16]	Sr.P.S [34]
A.O-II [250]	A.O-II [26]	A.O-II [54]	A.O-II [87]	A.O-II [102]
A.O-III [ 1000 ]	A.O-III [78]	A.O-III [18]	A.O-III [16]	A.O-III [34]

### **B. Investigation & Verification Vertical**

The second vertical is identified as Investigation & Verification Vertical, which is comprising of Investigation Wing, I&CI Wing, STR & TEP Wing, BPU, Black Money, Financial Fraud etc. For those sub-verticals, we are endorsing our earlier submissions (for both the numbers and rationale). Discussion on certain sub-verticals held in the earlier reports is reproduced below. However, the entire structure of Investigation & Verification Vertical in a nut shell is prepared below with projected manpower development.

**Investigation Wing:** Search & seizure, being the ultimate weapon for the Department, has always been given due importance. But of late, search & seizure operation is no longer restricted as busting standalone tax evasion exercise, rather often it has far-reaching ramifications, involving multiple agencies and keeping close liaison with those agencies is the key to achieve the desired result. Moreover, when the Department is moving towards real time proceedings instead of undertaking post mortem, as a form of deterrence, the importance and workload of the investigation wing is bound to increase significantly. Against this backdrop, we are of the opinion that predicated enhancement of workload and the need for ensuring geographical presence, we propose that **each region ideally should have two PDIT(Inv.)**. However, the present structure of 4 units/ PDIT and manpower structure below are not altered. We further propose that to strengthen the wing **each JDIT should have 4 units** headed by DDIT/ADIT and the existing structure of ITO(Inv.) should continue.

**I&CI Wing:** Information is very much important for non-adversarial non-intrusive tax regime. But mere possession is not enough, handling of information and heading for a logical conclusion hold the key. Separate I&CI Commissionerate created in last CRC have done a decent job. At the same time, it is felt that there is a need of more intense structure to achieve the optimal result. Moreover, with the introduction faceless assessment, the role of I & CI has increased manifold. The filtered information received from I & CI will help the Assessing Officer for better scrutiny and assessment. It is therefore proposed that there should be **one Commissionerate each for every region**. As discussed above, considering the importance and the nature of functioning, the **Commissionerate should be headed by an officer in the Rank of PCIT. Each PCIT (I & CI) should be assisted by 2(two) JCIT, 5 DCIT/ACIT (including 1(one) in Headquarter) and 6(six) Income Tax Officers and complementary officers and staff.**

**STR & TEP:** This is undisputed fact that processing of STR& TEP is the most neglected area in the wing, in absence of any exclusive manpower as the ADsIT/DDsIT naturally remain preoccupied with core S&S operations. It has already been admitted and minuted in the meeting of the CRRC that the Department is presently not in a position to process more than 10% of the STRs. As a result, we have noticed last minute dissemination of lakhs of information after half cooked investigation or without any investigation at all attending to the field offices, causing mindless and completely avoidable re-opening of cases, so the very purpose of the entire exercise thus gets defeated. To address this perennial problem, we propose to create exclusive **STR &TEP wing in every region headed by an officer in the rank of DIT(SAG)**. We further propose **3 (three) units under each DIT and 4 (four) A/DDsIT under each unit** for this new directorate. The workforce below is also proposed considering the requirement.

**BPU:** When the CRRC, 2013 was finalized and got the nod from the Union Cabinet, there was no unambiguous stand regarding the Benami Properties on behalf of the Department, though the Benami Transactions (Prohibition) Act, 1988 was very much there. Naturally no man power was earmarked to handle the issues of Benami Properties. After notification of the Benami Transactions (Prohibition) Amendment Act, 2016 on 11.08.2016, things took a definite shape with clear cut duty demarcations for the Departmental personnel. Since then, the issue of Benami Property has taken the centre stage and some commendable works have already been done by the Departmental Officers. As stated above, in absence of any earmarked manpower, the Benami Prohibition Unit, or BPU in short, is functioning in all the regions with the employees out of the existing working strength (mostly taking away from the already exhausted Investigation wing) as intimated in CBDT's instruction dated 05.04.2017. As a result, both the Investigation wing and the BPU are suffering. So, this CRRC is an opportunity to do justice to this vertical and provide adequate manpower to the BPUs.

Under the circumstances, it is proposed that **an independent directorate should be created, headed by an officer at the level of DGIT, having his office in Delhi and every region should have one PDIT(BPU)**, heading the regional unit. Considering the requirement of initiating officer, administrator and approving authority as per the Act and other factors, manpower requirement in other grades is proposed below.

#### INVESTIGATION & VERIFICATION

PDIT(INV) [36]	DCIT(I & CI) [19]	IT(STR & TEP) [18]	PDIT(BPU) [18]	FIN FRAUD [4]	BLACK MONEY [4]
ADDL/JDIT(144)	ADDL/JCIT(38)	ADDL/JCIT(54)	ADDL/JCIT(54)	ADDL/JCIT(18)	ADDL/JCIT(18)
PDIT/ADIT (612)	DCIT/ACIT (95)	DCIT/ACIT (180)	DCIT/ACIT (180)	DCIT/ACIT (22)	DCIT/ACIT (22)
ITO(216)	ITO(247)	ITO(18)	ITO(18)	ITO(40)	ITO(40)
TRO(0)	TRO(0)	TRO(0)	TRO(0)	TRO(0)	TRO(0)
Sr.P.S [36]	Sr.P.S [19]	P.S [18]	Sr.P.S [18]	Sr.P.S [18]	Sr.P.S [18]
A.O-II [36]	A.O-II [19]	A.O-II [0]	A.O-II [102]	A.O-II [0]	A.O-II [0]
A.O-III [ 36 ]	A.O-III [0]	A.O-III [18]	A.O-III [34]	A.O-III [18]	A.O-III [18]

#### **C. Appeal & Dispute Resolution Vertical:**

The third vertical is identified as Appeal & Dispute Resolution, which comprising of Appeal, DRP, ITAT, APA etc. sub-verticals. For those sub-verticals, we are endorsing our earlier submissions (for both the numbers and rationale). Discussion on certain sub-vertical held in the earlier reports are reproduced below. However, the entire structure of Appeal & Dispute Resolution vertical in a nut shell is prepared below with projected manpower development.

**CIT(Appeals):** Though the Department has witnessed the most commendable transformation in Government sector through adopting digitization, technology and transparency, litigation management has still remained the underbelly. Naturally, despite impressive scoring in many other aspects in comparison to the direct tax administration of other countries, we are lacking behind in litigation matter; high in quantity but comparatively low in quality.

Apart from the CIT (A), the other authorities of direct tax litigation system are from outside the Department. CIT (A) can play both the roles of judicial authority as well as assessing authority, thus he can theoretically fill any lacuna of an assessment order, otherwise on solid footing, exercising his unique power. But in practice what we find is that mechanical remand seeking on anything and everything submitted by the assessee before him. Identification of the issue wise latest legal stand of the Department and application of the same at the first appeal stage is another desired practice, which can bring in the consistent and uniform approach on the part of the Department to minimize and streamline the second appeal filing.

But the simple reason as to why the expectation is not fulfilled is that the CsIT(A) are bogged down under the unmanageable work volume vis-à-vis Central Action Plan steep target, without any assistance on legal or technical matters. The officers attached with CIT(A) i.e., A.O. & PS are not in a position to extend any help on this count. Therefore, **creation of a post of ACIT/DCIT with every CIT(A)** is the only solution available to meet the expectations for betterment of the Department, especially litigation management. The number of CsIT (Appeals) and other manpower deployment remain as below.

#### **APPEAL & DISPUTE RESOLUTION**

<b>IT(APPEALS) [352]</b>	<b>DRP [60]</b>	<b>ITAT [58]</b>	<b>APA [4]</b>
<b>ADDL/JDIT(0)</b>	<b>ADDL/JCIT(0)</b>	<b>ADDL/JCIT(58)</b>	<b>ADDL/JCIT(8)</b>
<b>DDIT/ADIT (352)</b>	<b>DCIT/ACIT (20)</b>	<b>DCIT/ACIT (58)</b>	<b>DCIT/ACIT (24)</b>
<b>ITO(0)</b>	<b>ITO(0)</b>	<b>ITO(58)</b>	<b>ITO(4)</b>
<b>TRO(0)</b>	<b>TRO(0)</b>	<b>TRO(0)</b>	<b>TRO(0)</b>
<b>P.S [352]</b>	<b>Sr.P.S [0]</b>	<b>P.S [58]</b>	<b>Sr.P.S [4]</b>
<b>A.O-II [0]</b>	<b>A.O-II [0]</b>	<b>A.O-II [0]</b>	<b>A.O-II [0]</b>
<b>A.O-III [ 352 ]</b>	<b>A.O-III [0]</b>	<b>A.O-III [58]</b>	<b>A.O-III [4]</b>

#### **D. Post Assessment Vertical:**

The fourth vertical is identified as Post Assessment vertical, which is comprising of CIT (Judicial), Audit, Prosecution, Recovery etc. For those sub-verticals, we are endorsing our earlier submissions (for both the numbers and rationale). Discussion on certain sub-vertical

held in the earlier reports is reproduced below. However, the entire structure of Appeal & Dispute Resolution in a nut shell is prepared below with projected manpower development.

**Commissioner of Income Tax (Judicial):** Litigation management has always remained a sore point with our Department. To overcome this shortcoming, 8 CsIT (Judicial) posts were created in the regions namely Gujarat, KTK & Goa, Tamil Nadu, Delhi, AP & TS, WB & Sikkim, Mumbai and Pune. In other regions, the J/Addl. CIT (Technical/ Judicial/Coordination) in the office of the Pr. CCIT are entrusted with the job. Vide Instruction No. 06/2015 dated 03.07.2015, CBDT identified the functions of the CIT (J), which includes ensuring uniformity in Departmental stand while filing of appeal, dissemination of settled judicial view of Jurisdiction High Court and Supreme Court, processing of CSRs, monitoring of filed appeals, maintaining database on prosecution cases, NJRS etc.

There is no denial that in the recent past, the Department has come under scathing criticism from Judiciaries regarding repetitive filing in already settled issues, technical mistakes in filing, not properly carrying out the direction of the Court due to lack of or miscommunication etc. Even in case of withdrawal of appeal in terms of Circular No. 03 of 2018, satisfactory progress hasn't been observed. After manifold increase of filing of Complain Cases for launching of prosecution, close monitoring of such cases is also required, as the assessment units are too occupied to watch the daily court proceedings. Therefore, the need of the hour is to make the CIT (Judicial) mechanism a robust one to address all these issues. Hence it is proposed to create **one CIT (Judicial) posts in each region** (presently only in 8 regions) and considering heavy judicial workload **in Delhi and Mumbai, instead of one, there should be two CsIT (Judicial)** each in both the stations. The sub-ordinate posts are also proposed accordingly with required enhancement.

#### POST ASSESSMENT

AUDIT [22]	PROSECUTION [4]	JUDICIAL [18]	RECOVERY [18]
ADDL/JDIT(22)	ADDL/JCIT(18)	ADDL/JCIT(18)	ADDL/JCIT(18)
DDIT/ADIT (44)	DCIT/ACIT (22)	DCIT/ACIT (36)	DCIT/ACIT (36)
ITO(132)	ITO(40)	ITO(54)	ITO(54)
TRO(0)	TRO(0)	TRO(0)	TRO(0)
Sr. P.S [22]	Sr.P.S [4]	P.S [18]	P.S [18]
A.O-II [0]	A.O-II [0]	A.O-II [0]	A.O-II [0]

A.O-III [ 22 ]

A.O-III [4]

A.O-III [18]

A.O-III [18]

**E. Administration & Tax Payer Service vertical:**

The fifth vertical is identified as Administration & Tax Payer Service, which is comprising of CIT(Administration) as well CIT(CO), attached directorates, CIT(TPE) etc. The manpower requirement in the CPC, Bengaluru is always met from pool of PCCIT, (Karnataka & Goa) charge. We believe that separate earmarked manpower should be provided/deployed to the PCCIT( Karnataka & Goa) to man the CPC, Bengaluru in an efficient way. We are enclosing the manpower requirement of CPC, Bengaluru separately. However, the entire structure of Administration & Tax Payer service in a nut shell is prepared below with projected manpower development has already been submitted through our earlier submission.

PCCIT	CIT(ADMN)
	CIT(CO)
	CIT(TAX PAYERS EDUCATION)
	CIT(TAX PYERS SERVICE)
ATTACHED DIRECTORATE	PDGIT(ADMN & TPS)
	PDGIT(SYSTEM)
	PDGIT(HRD)
	PDGIT(NFAC)
	PDGIT(L & R)
	DGIT(VIGILANCE)
	PDGIT(NADT)

**CPC, Bengaluru**

Name of Post	Existing Manpower	Additional Requirement Proposed	Proposed Sanctioned Strength
PDIT	0	1	1
ADG/CIT	1	0	1
ADDL.CIT/JCIT	5	3	8
JD(SYSTEM)	0	2	2
DDIT/ADIT	11	11	22
DD/AD(SYSTEM)	0	8	8
ITO	11	14	25

### **Stagnation in the cadre of Income Tax Officer**

The stagnation in the cadre of ITO has reached to alarming 17 years. The minimum residency period in the cadre of ITO as per Recruitment Rule is only 3(three) years. The last promotion took place from the cadre of ITO of 2004 and partly of 2005. To bring down the stagnation to a reasonable period of 10 years by the year 2022, at least 1000 promotions are required. Moreover, Direct Recruit Inspector from 1995 & 1996 batches are waiting for promotion to the cadre of ACIT. During last 27 years they got only 1(one) promotion to the cadre of Income Tax Officer. It is, therefore, suggested that in order to reduce the stagnation in the cadre of ITO, the vacancies being created in the **ACIT grade on account of CRRC exercise must be filled up 100% by promotion only by allowing suitable relaxations in recruitment rules as a onetime measure.**

### **Conclusion: Long Term Goal:**

The last 2(two) Cadre Restructuring helps the Department to expand and to reach to the common tax payers through various outreach programmes for providing better taxpayers' service. It was due to increase in functionality of the various wings of the department, rationalisation and proper utilisation of the manpower in the Department both the nos. of Tax Payers and Revenue collection has undergone exponential growth. The growth of revenue collection (gross) from the year 2013-14 to 2021-22 was 123% and also that of Tax Payers. With this restructuring it will also help to increase the revenue further at a steady rate of 20-25% per year and it is projected that in the year **2030-31 it will reach up to 30 Lakh Crore** which will not only help the nation building but will also help in reducing fiscal deficit. It may also be mentioned here that the cost of collection will remain same due to increase in revenue collection.

On the basis of aforementioned suggestions consolidated manpower requirement are as under:-

Sl. No	Cadre	Existing	Proposed	Total Requirement
1	PCCIT	26	48	22
2	CCIT	90	111	21
3	PCIT	300	519	219
4	CIT	635	645	10
5	ADDL/JCIT	1575	2193	618
6	DCIT/ACIT	2294	5872	3578
7	ITO	5942	9373	3431
8	Pr.A.O	21	48	27
9	Sr. A.O	0	111	111
10	A.O, Grade-II	428	519	91
11	A.O, Grade-III	935	2121	1186

12	Sr. PPS	0	48	48
13	PPS	0	111	111
14	Sr. PS	417	519	102
15	PS	634	634	0
	<b>Total</b>	<b>13297</b>	<b>22872</b>	<b>9575</b>

*B. Bhattacharya*

**(Bhaskar Bhattacharya)**  
**Secretary General**