



Income Tax Gazetted Officers Association

President

ARAVIND TRIVEDI

(7599101090)

trivediaravind@yahoo.co.in

Secretary General

BHASKAR BHATTACHARYA

(8902198888)

secgenitgoachq@gmail.com

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To

The Honourable Minister of State in charge of Finance,
Government of India,
New Delhi.

Respected Sir,

Sub: Request for extension of the Time Barring Date for certain proceedings exercising the power vested in the GOI AND to facilitate the long over-due promotions in various cadres in Income Tax Department- request reg.

1. **To extend the limitation date (of the assessment and penalty cases as well as of the case of issuing notice for reopening getting barred on 31.03.2022 to 30.09.2022**

- A. **Faceless Assessment Scheme (FAS):** Assessing officers (AOs) posted in FAS are saddled with large number of assessment cases which are to be completed by 31.03.2022. Majority of these cases were allocated to them starting from the middle of October and November, 2021 effectively allowing only 4½ to 5½ months for completing them, as against one year mandated by the Income Tax Act. The pushing of scrutiny cases at the end of the AOs is still continuing with only a few days remaining from the time barring date of 31.03.2022.

The situation has further aggravated because of non-availability/late introduction of various functionalities in ITBA or Insight platform, which are the key to complete the assessment. Even today the CPC is not able to compute the tax on the pending assessments. With no promotion in last 4 years from ITO to ACIT and stay granted by Courts in various regions against promotion to the grade of ITO, many officers are holding additional charges all over the country. Besides recurring technical glitches in the system is still hampering the performance of the AOs. **Under the circumstances, it is humanly impossible to complete all-time barring scrutiny and penalty cases by 31.03.2022.**

- B. **Central Charges:** Due to shortcomings of the ITBA/other digital portals and manpower shortage, as there was no promotion to the grade of ACIT for last 4 years, the officers posted in Central charges are already under tremendous work pressure, especially when all cases, where survey u/s133A has taken place, are being centralized with them. The recent extension of return filing date to 15th of March of a F.Y. has further added to their woes as the assessing officer will effectively get only 15 days time to complete the assessment if the assessee file their return of income for AYs 2021-22 on 15.03.2022 (the extended due date of return filing). We are at a loss as to how assessments of complicated search & seizure cases can be completed within such a short period.
- C. **Jurisdictional Assessment charges:** New provision for reopening of assessment require 4 stages of approval from Principal Commissioners of Income Tax and in many cases approval is required from the Principal Chief Commissioners of Income Tax. Hundreds of cases (even thousands in some charges) have been pushed to the Jurisdictional Assessing Officers (JAOs) only in the month of March, 2022. All these cases need to be reopened by 31.03.2022 after obtaining 4 (four) stages of approval and following the cumbersome formalities. It may also be noted that in addition to the reopening of these old cases, they also have to pass good number of assessment and penalty orders, where there is no digital footprint, by the same date in the system, which is still being developed. With the huge shortage of manpower and gruesome workload we apprehend many of the information will remain unattended leading to loss of revenue.

It is requested to give due consideration to the present situation of time barring matters so that the **limitation date (of the assessment and penalty cases as well as of the case of issuing notice for reopening getting barred on 31.03.2022) may get extended to 30.09.2022.**

2. Career prospect of Gr. B & Promotee Gr. A Officers in Income Tax Department

- A. Promotion from ITO to ACIT:** The last promotion to the cadre of ACIT had taken place in the month of February, 2019 for the RY 2018. After that, no promotion took place for the RYs 2019, 2020, 2021 & 2022. Many ITOs are waiting for 17 (Seventeen) years to get their next promotion. The delay in promotion is not only affecting the career prospects of the officers in the Department but also affecting the performance of the Department as a whole (as discussed above) as many officers in the cadre of DCIT/ACIT cadres are forced to shoulder the burden of additional charges.
- B. Regularization of ACITs of 2016-17, 2017-18 & 2018 Batches:** Regularization of 2016-17, 2017-18 and 2018 Batches of Ad-hoc ACsIT are yet to take place. This delay in regularization is hampering the normal career progression of the Promotee officers as their Direct Recruit counterparts are getting their due promotion to STS in time while the Promotee officers (senior to them) are being deprived for no fault of theirs. These 3 (Three) Batches should be regularized at the earliest so that their career prospects are not been hampered further.
- C. STS Promotion:** As the ad-hoc period is not being taken into consideration even though same duties are being performed by the officers, Promotee Officers of RY 2014-15 got their promotion to the post of Deputy Commissioner of Income Tax (STS) w.e.f. 01.01.2022, whereas the Direct Recruit Officers of 2014-15 Batch got their STS from 01.01.2019. The Direct Recruit Officers of 2017-18 Batch got their STS Promotion w.e.f. 01.01.2022 i.e. with the Promotee Officers of 2014-15 Batch. And the Promotee officers of 2015-16 batch are yet to get the STS.

The differential treatment meted out to Promotee Officers and Direct Recruit Officer because of the ineptness of the CBDT has demoralized the entire promotee cadre. The Government has the power to relax any rule in the IRS Recruitment Rules and the promotion to the STS may be granted to PR ACsIT at par with the DR ACsIT.

- D. Non Functional Selection Grade (NFSG):** Both Direct Recruit and Promotee Officers of a particular Batch were always considered for upgradation/placement in NFSG w.e.f. same date. However, in the notification no. 1/2022 dated 03.01.2022, only DR Officers of 2009 batch have been granted NFSG and none of the PR Officers of 2009 Batch and some of the leftover Officers of 2008 Batch have not been considered for NFSG. This discrimination towards the Promotee Officers is only vitiating the working environment in the Department.

We take the opportunity to request your good self to kindly direct the competent authority at the appropriate level in the issues of ITO to ACIT Promotion, Regularization of ad-hoc ACIT promotions, STS Promotion and NFSG so that the Promotee Officers are treated at par with the Direct Recruit Officers in Income Tax Department.

Thanking You,

Yours Sincerely,



(Bhaskar Bhattacharya)
Secretary General