



कार्यालय

OFFICE OF THE
प्रधान मुख्य आयकर आयुक्त, दिल्ली
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI
केन्द्रीय राजस्व भवन, आई० पी० एस्टेट, नई दिल्ली-११०००२
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002

F.No.P-328/T&P/ITOs/2021-22/11488

Dated: 25 / 11 / 2021

To,

All Pr. Chief Commissioners/Directors General of Income Tax
All Chief Commissioners/Directors General of Income Tax
All Pr. Commissioners/Directors of Income Tax
All Commissioners/Directors of Income Tax

Sir/Madam,

Sub: - Circulation of Revised Transfer and Posting Policy/Guidelines for AGT 2021-22 of Income Tax Officers. – Regarding -

With regard to the above, I am directed to enclose herewith a copy of Revised Transfer and Posting Policy/Guidelines for AGT 2021-22 of Income Tax Officers, for circulation amongst all concerned officers for information and compliance.

Yours faithfully,

Encl:- As above.

sd
(SAWNI DIKSHIT)
DCIT (HQRS. PERS.)(GAZ.)
NEW DELHI

Copy to:

01. Income Tax Gazetted Officers Association, Delhi Unit.
02. All India Income Tax SC/ST Employees Welfare Federation, Delhi Unit.
03. Notice Board.

sd
DCIT (HQRS. PERS.)(GAZ.)
NEW DELHI

REVISED TRANSFER & POSTING POLICY OF ITOs
FOR FINANCIAL YEAR 2021-22

In order to have a fair, transparent, non-discriminatory, effective & amiable policy for the Transfer & Postings of Income Tax Officers & their proper cadre management, the following guidelines are made for the financial year 2021-22 and till further amendments:-

1. All the Officers of the rank of ITOs who have completed 02 years or more (or 18 months as on 31st March, 2021) in field shall be posted to non field and those who have completed 02 years or more (or 24 months as on 31st March, 2021) in Non-Field shall be posted to field.
2. Posting in PCIT 1, 4, 7, 10, 12, 15, 20, CIT (Exemption), CIT (TDS)-1, CIT (TDS)-2, PCCIT (International Taxation) & DGIT (Investigation), excluding officers posted in Hqrs./TRO of these charges are categorized as 'Field'.
3. All charges/posts other than those in PCIT 1, 4, 7, 10, 12, 15, 20, PCCIT (International Taxation), CIT (Exemption), CIT (TDS)-1, CIT (TDS)-2 & DGIT (Investigation) charges are categorized as 'Non-field'.
4. If an Officer wants to continue in non-field, despite him/her being due for field, he/she may be allowed to continue in non-field. The requests of such officers for continuation in non-field may be considered only when their requests are received in this office before AGT through proper channel on the basis of Medical/educational/exceptional grounds. Any request for posting to non-field after AGT would be considered only on medical/exceptional grounds. The rationale behind insertion of this clause is that this clause/provision should not be misused for the individual interest.
5. Vacancies remaining on account of pt. 4 above shall be filled up by Officers posted in non-field, according to their tenure and seniority (in case of officers having same tenure) in non field as ITO.
6. **The Officers, who have been posted and completed their tenure in DGIT (Investigation) & Pr. CCIT (International Taxation), would invariably be considered for Assessment Units (Faceless). Further, the officers, who have not completed their tenure in DGIT (Investigation) & Pr. CCIT (International Taxation) will have the option of moving to another non-field charge for the remaining period. However, those officer, who choose to remain posted in DGIT (Investigation) & Pr. CCIT (International Taxation) will be deemed to have been posted in field charge.**
7. In case an officer is due for field by virtue of operation of Clause 5 and is willing to continue in IAP, he/she may be allowed to complete his normal tenure in IAP as per clause 1.
8. All newly promoted ITOs shall invariably be posted in Assessment Units (Faceless) as far as possible. For posting in IAPs, only those ITOs shall be considered who have done atleast one tenure of assessment posting.
9. The Officers whose cases are covered under the following categories may not be considered for field postings:-
 1. Officers figuring in the agreed list.
 2. Officers whose vigilance inspections are underway.



3. Officers against whom criminal trial/disciplinary proceedings are pending.

10. In AGT-2021-22, Officers retiring up to 31st March 2022 shall not be considered for transfer.

11. Once the T&P order is passed by the Principal CCIT(CCA), following points shall be adhered to:-

(i) Posting of ITOs in Non-field charges by the O/o Pr.CCIT will not be changed to field posting & vice versa by the CCsIT/PCsIT.

(ii) **The respective HODs will be responsible to ensure that all the officers shall be relieved from their charges to join at their new place of posting within the given time frame, as per the T&P Order.**

(iii) The salary of posted out officers will be issued only by the Drawing & Disbursing Officer of their new place of posting. Compliance report in this regard shall be submitted by respective DDOs within one month of T&P order.

(iv) Any representation by any officer against the T&P Order shall be considered only after joining at their new place of posting.

(v) Non relieving of transferred out officers within the given time frame as per the T&P Order shall be viewed adversely by the office of the Pr.CCIT(CCA), Delhi.

12. The officers who overstay in Field Charges for a period of more than 6 months for any reason, they shall be debarred for one year & shall be posted some other non-field posting.

13. Officers now due for field, shall not be posted as far as possible, in the same Pr.CIT/CIT charge in which they have worked earlier. Similarly, as far as possible, Officers due for transfer from a particular Pr.CIT charge shall not be posted in the same Pr.CIT/CIT charge, i.e. neither in assessment post nor as ITO (HQ/TRO)/IAP of particular charge.

14. Building preferences may be given to the Physically handicapped officers and women officers on the basis of written representation before AGT through proper Channel.

15. **Notwithstanding anything contained above, the administration may, if it consider necessary to do so, transfer, retain or post any officer to any post irrespective of his posting profile by having due regard to public interest, organizational goals and objectives, feedback from supervisory officers, general reputation, performance and work ethics.**

16. Exception to the above-mentioned clauses can be considered on account of administrative reasons or exigencies.