



सत्यमेव जयते
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/2017-18/ 648

Date: 13th April, 2017

All Principal Chief Commissioners/Directors General of Income Tax
All Chief Commissioners/Directors General of Income Tax,
All Principal Commissioners/Directors of Income Tax
All Addl. Directors General/Commissioners of Income-tax
Delhi Region.

Sir/Madam,

Sub: Transfer & Posting Policy of Income Tax Officers for F.Y. 2017-18 - Circulation of Policy-Reg.-

With regard to the above, I am directed to enclose a copy of Policy for F.Y. 2017-18 for Transfers & Posting of Income Tax Officers, for circulation amongst all concerned officers, for information & compliance.

Yours faithfully,

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(PRASHANT SHUKLA)
DCIT (HQRS-PERS) (GAZETTED)
NEW DELHI

Encl. as above.

- Copy to: - 1. Income Tax Gazetted Officers Association, Delhi Unit.
2. All India Income Tax SC/ST Employees Welfare Federation, Delhi Unit.
3. Notice Board.

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DCIT (HQRS-PERS) (GAZETTED)
NEW DELHI

TRANSFER & POSTING POLICY OF ITOs
FOR FINANCIAL YEAR 2017-18

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 2017-18 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, 2017) in field shall be posted to non-field & vice versa.
2. For the AGT-2017-18, the officers in whose case posting orders had been issued on or before 1st October, 2015 would be due for a change in the AGT.
3. Assessment posts in PCIT 1 to PCIT 21 charges, CIT (Exemption), CIT (TDS)-1 and CIT (TDS)-2 charges are categorized as 'Field'.
4. All charges/posts other than Assessment posts in PCIT 1 to PCIT 21, CIT (Exemption), CIT (TDS)-1 and CIT (TDS)-2 charges are categorized as 'Non-field'.
5. 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, except in DG (Inv) and IAP.
6. Vacancies remaining on a/c of pt. 5 above shall be filled up by Officers posted in non-field, according to their tenure and seniority in non-field as ITOs.
7. All newly promoted ITOs shall invariably be posted in non-field. For posting in IAPs, only those ITOs shall be considered who have done at least one tenure of assessment posting. No freshly promoted ITOs would be given any assessment postings in PCIT-1 to 24 and CIT (Exemption) charge unless he/she qualifies the examination being conducted after training of the freshly promoted ITOs.
8. The Officers whose cases are covered under the following categories may not be considered for field postings:-
 - a. Officers figuring in the agreed list.
 - b. Officers whose vigilance inspections are underway.
 - c. Officers against whom criminal trial/disciplinary proceedings are pending.
9. In AGT-2017-18, Officers retiring within three months from the date of AGT should not be considered for transfer.
10. Officers who are now due for non-field shall not be posted again in DG (Inv), in case they have been posted in the immediate past in this charge. Such an officer would complete one non-field posting in other than DG (Inv) charge and subsequently he/she can be considered for non-field posting in the above-mentioned charge.

11. The Officers posted as ITO (HQ/TRO) of PCIT charges 1 to 21 or (HQ) of CIT (Exemption), (TDS)-1/2 or ITO (HQ) of CCsIT or in IAP, despite being a non-field post are being given assessment work, on the ground of equitable distribution of workload. Since ITO (HQ/TRO) of PCIT charges 1 to 21 or (HQ) of CIT (Exemption)/(TDS)-1/(TDS)-2 or ITO (HQ) of CCsIT or IAP is a non-field post, the assessment work cannot be assigned to such Officers in any circumstances.
12. Once the T&P order is passed by the Principal CCIT, the other CCsIT/DsGIT shall not make any change in that. The rationale behind insertion of this clause is that the posting is made by the Principal CCIT after considering the posting profile of the Officers – whether they are due for field/non-field, vigilance inputs.
13. The requests of officers for continuation in non-field may be considered only when their requests are received in this office before AGT. 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.
14. The Officers who overstay in DG (Inv) for a period of more than 6 months for any reason, they shall be debarred for field postings for one year & shall be posted to some other non-field posting.
15. 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. The rationale behind the proposed insertion of this clause is to avoid the continuous stay of any officer in a particular Pr.CIT/CIT charge beyond two years.
16. (i) For posting in corporate charges, preference shall be given, as far as possible, to those officers who have never been posted in corporate charge earlier and have completed at least one assessment posting in a non-corporate charge.
- (ii) In case the vacancies in corporate charges are still available after applying clause (i), then preference shall be given to those officers who have sufficient experience of assessment work and who are otherwise due for transfer from non-field posting to field posting.
- (iii) In case the vacancies in corporate charges still available after applying clause (i) & (ii), then officers who are due for their first assessment posting shall be posted in the corporate charge.
17. Exception to the above-mentioned clauses can be considered on account of administrative reasons or convenience.