



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-307/18/T&P Policy/NG/Group 'B&C'/2023-24/25925

Date: 28-03-2024

To,

All Pr. Chief Commissioner of Income Tax and Pr. Director General of Income Tax, Delhi Region, New Delhi.

All Chief Commissioners and Director General of Income tax, Delhi Region, New Delhi.

The Pr. Commissioners/ Commissioners of Income Tax, Delhi-01,04,07,10,12,15,20, (AU)-1 to 10, (VU)-1 to 4, (RU)-1 & 2, (TU)-01, Central- 01 to 03 and Intl. Tax -01 to 03, New Delhi.

The Commissioners/ Directors of Income Tax, (Appeal Unit)- 01 to 31, (Appeal)-23 to 31, (Appeal)-42 to 44, APA, Exemption, I&CI, Audit-1 & 02, ITAT, Judicial, Appropriate Authority, TDS-01 & 02, DRP, CO, Transfer Pricing-01 to 03, New Delhi.

The Addl. Directors General of Income Tax, Expenditure Budget, NADT(RC Delhi), Recovery, IT, Audit, Infra-01 & 02, L&R-01 & 02, TPS, Vigilance, HRD, Training, New Delhi.

The Addl/Joint Commissioners of Income Tax, Administration, Coordination, Vigilance, New Delhi.

The Under Secretary(V&L), CBDT, New Delhi.

The Deputy/Assistant Commissioner of Income Tax - Admn, Coord., Finance, Personnel, Vigilance, New Delhi.

Sir/Madam,

**Sub: Circulation of AGT Policy 2024-25 for Non-Gazetted Group "B" & "C" Staff -reg.**

With regard to the above, I am directed to enclose a copy of the AGT Policy 2024-25 for Non-Gazetted Group "B" & "C" Staff, for circulation amongst all the concerned officers and staff. As per the policy, if an official intends to continue/opt for non-field posting or he/she intends to make a request as per the policy, may make the written request through proper channel latest by 05.04.2024.

Yours faithfully,

Encl.: As Above.

(VIVEK NAGRATH)

Joint Commissioner of Income Tax(HQRS-PERS.)  
NEW DELHI

Copy to:

1. The Addl/Joint Commissioners of Income Tax, Administration, Coordination, Vigilance, New Delhi.
2. The Deputy/Assistant Commissioner of Income Tax -Admn, Coord., Finance, Personnel, Vigilance and all DDO's Delhi charge including Central and DG(Inv.), (Exemption), DI(Inv.), New Delhi.
3. The Income Tax Officer, PRO, Protocol, Welfare, Admn, Form Store, MST Unit, New Delhi.
4. All recognized Associations, New Delhi.
5. Notice Board and on our website [www.incometaxdelhi.org](http://www.incometaxdelhi.org).

Joint Commissioner of Income Tax(HQRS-PERS.)  
NEW DELHI

**The Staff AGT-2024-25(Non-gazetted Group 'B' & 'C')**  
**Transfer & Posting Policy**

In order to have a fair, transparent, non-discriminatory and effective policy for the Transfer and Posting of Group 'B' & 'C' Non-gazetted staff and their proper cadre management, the following guidelines are made for AGT 2024:-

1. (a) The officials who have completed three March as on 31<sup>st</sup> March, 2024 in Field Charge(s) would be considered invariably for transfer to Non-Field Charge(s) without any exception except as mentioned in clause 6 below. The officials who have completed three March as on 31<sup>st</sup> March, 2024 in Non-Field Charge(s) would be eligible for Field Charge(s), subject to clause 4 & 6 below.

(b) To match the number of officials due from Field Charge(s), in case sufficient number of officials are not available in Non-Field Charge(s) in a particular cadre according to three March, then the officials with two March in Non-Field Charge(s) would be considered for Field Charge(s). This rotation would be subject to the length of service of the officials to be rotated and restricted to match the number due from Field Charge(s) only.

(c) In case sufficient numbers of officials in a particular cadre are not available in Field Charge(s) to equal the number of officials moving from Non-Field Charge(s), then officials who have completed three March or if required under extreme circumstances two March in Field Charge(s) would be considered for Non-Field Charge(s) posting.

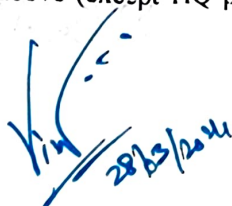
(d) There shall be strictly no movement of officials from Field Charge(s) to other Field Charge(s). The reckoning of four/three/two March would be taken from the date of issue of order and not from the date of joining/ relieving.

2. The following charges are categorized as Field Charge(s):-

- (a) Pr. CIT (AU)-1 to 10, Pr. CIT (VU)-1 to 4, Pr. CIT 1, 4, 7, 10, 12, 15, 20, CIT Intl Tax - 1 to 3, CIT Transfer Pricing - 1 to 3, CIT (Exemption including HQ) and PCIT Central Charges, CIT (Appeals)-23 to 31, **CIT TDS 1 & 2 (in respect of all cadres).**
- (b) Pr. DIT (Investigation) 1 & 2 including BPU-01 & 02 **(in respect of all cadres).**

3. The following charges are categorized as Non-Field Charge(s):-

- a) Pr. CCIT(NaFAC), Pr. CCIT(NFAC), CCIT-1 to 3.
- b) Headquarters in the offices of Pr. CCIT, CCIT-1 to 9, CCIT (Central), CCIT (TDS), CCIT (Exemption), Pr. CCIT (Intl. Tax) (including DRP & Directorate of Advanced Pricing Agreements), DGIT (Investigation)(HQ), CCIT (Intl. Tax).
- c) Pr. CIT (RU) - 1 & 2, Pr. CIT (TU) - 1, CIT (NaFAC)-1 to 4 (including Hqrs & DDO).
- d) CIT (Appeals Units).
- e) Headquarters/TRO/DDO posting of Pr CIT/Pr. DIT/CIT/DIT charges of Clause 2 above (except HQ posting in CIT (Exemption)). It is further clarified that staff in

  
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these offices will be posted directly by this office only and no further posting in any Range/Circle.

- f) All attached Directorates of CBDT.
- g) NADT, Delhi and MST Unit.
- h) CIT/DIT Audit-1 & 2(including IAPs)/Judicial/ITAT/ Appropriate Authority/AAR.
- i) Any office other than as mentioned in Clause 2 above like Database Cell, Board office, CIT CO, ASK Centers, TPS, Forms Store etc.

The officials, who are due for posting from Field Charge(s) to Non-Field Charge(s), would not be considered for posting in the Headquarters/TRO/DDO posting of the same Pr CIT/Pr. DIT/CIT/DIT charge or its Pr. CCIT/Pr. DGIT/CCIT/DGIT charge or vice-versa.

4. If an official wants to continue in a Non-Field Charge(s), he/she can be allowed to continue in Non-Field Charge(s) but stay in a particular Non-Field Charge(s) charge would not be allowed for more than four March at a stretch under any circumstances. After continuous four March stay in a particular office/charge, the official who intends to continue in Non-Field Charge(s) can be rotated to another Non-Field Charge(s) however subject to administrative convenience.
5. In counting the stay of three/four March (Non-Field Charge(s) or Field Charge(s)) or as the case may be of a particular employee, the combined stay of an official in Group 'C'/'B' (non-gazetted cadres) would be taken into consideration. Upon promotion, if an official is not falling under the above-mentioned criteria, then he/she would not be considered for transfer. However, if an official is promoted to a post in a charge where staff of that particular post is not posted (for example Inspector), then he/she may be rotated to another charge according to his/her due and overall requirement in a charge and administrative convenience.
6. The officials who are due to retire within one year from the date of issue of AGT order of respective cadre and are also due for transfer from Field Charge(s) to Non-Field Charge(s) or vice-versa, would be generally allowed to continue in the same charge. However, the officials may be considered for transfer on the basis of his/her written request.
7. The Officials who are posted in the Pr. DIT(Inv), PCIT Central and CIT TDS charges will have only one tenure posting of three years in the respective cadre in respective charges. No request for stay would be entertained in respect of officials posted in the above charges beyond three years in the same cadre. Further, once the official has been posted to Pr. DIT(Inv), PCIT Central and CIT TDS in his/her tenure in the respective cadre and transferred out from the said charge prior to completion of his/her tenure having charged with doubtful conduct would not be considered for posting in the same charge again in the respective cadre.
8. Since BPU-1 & 2 charge is under the respective jurisdiction of PDIT(Inv.)-1 & PDIT(Inv.)-2 charge. So, the prerogative of posting in BPU-1 & 2 or vice versa lies with respective PDIT(Inv.)-1 & PDIT(Inv.)-2 only. As per the established practice, the officials will be provided at the disposal of PDIT(Inv.)-1 & PDIT(Inv.)-2 only.
9. The Inspectors, who have been posted and completed their tenure in DGIT(Inv) including BPU charges, CIT(Exemption), PCIT CIT Intl Tax – 1 to 3 and CIT (TDS-1 and 2) as per those AGT Policy, when these charges were Non-Field Charge(s), would be considered for Field Charge(s) posting during this AGT.

  
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10. Posting in the charges DGIT (Inv), Pr. DIT (Inv) Charge, Pr. CIT Central Charges and CIT (TDS-1 and 2) shall be considered as sensitive charges and there won't be any transfer from any of these charges to any other of these charges.
11. The officials, who have been posted to DGIT(Inv) Charge including Pr.DIT(Inv) 01 & 02, CIT(Exemption), Pr. CIT Central Charges and CIT (TDS-1 and 2) from any charge of Headquarters of Pr. CCIT during the previous transfer orders would not be considered for immediate transfer back to any charge of Headquarters of Pr. CCIT after posting in the above mentioned charges.
12. **The officials, who have been posted to Pr.DIT(Inv) 01 & 02 including BPU-01 & 02 or Pr. CIT Central Charges would not be considered for transfer to DGIT(I&CI) from above mentioned charges.**
13. Posting in Pr CIT/Pr. DIT/CIT/DIT [(HQ) except (Exemption)], DDO and TRO will be made by this office only and their posting will be considered as Non-Field Charge(s).
14. This policy would be applicable to the cadres of Inspectors, Office Superintendents, Senior Tax Assistants, Tax Assistants, Stenos, Notice Servers, Lower Division Clerks and MTSs only.
15. (a) The staff posted in the offices of Pr. Chief Commissioner (NaFAC), Pr. Chief Commissioner (NFAC), Chief Commissioners of Income-tax 1 to 4 & 7 to 9, CCIT(Central), CC (TDS), CCIT (Exemption), Pr. CCIT (Intl. Tax), DGIT (Investigation)(HQ) and DGIT(Transfer Pricing) would not be further posted in the Commissionerates under them by the concerned CCs/DGs Office as the postings in the CC's/DG's offices is Non-Field Charge(s).
- (b) The officials working in Field Charge(s) and due for Non-Field Charge(s) would not be posted in their respective CC's charges or in the Headquarters charge under the same PCIT or vice-versa. Those officials, who were rotated by the respective CC's/DG's in earlier years to Field Charge(s) under them, would be rotated to other Non-Field Charge(s) and their count of Non-Field Charge(s) would start afresh.
- (c) The officials who join/joined Delhi charge on Loan basis/ICT would be considered for posting in Non-Field Charge(s) only as per administrative requirements.
16. Employees who are due for Field Charge(s)/ Non-Field Charge(s) postings will not be posted in the Field Charge(s)/ Non-Field Charge(s) in which they had worked immediately prior to their present postings as far as possible.
17. To the extent possible, Persons with Disabilities (OH/VH/HH officials) and female officials may be posted/allowed to be posted to their choice of location/building to make them convenient to reach their place of posting easily. In the case of extreme medical/disability circumstances like Cancer, Bypass Heart Surgery (evasive), Kidney/Liver transplantation, Kidney Dialysis etc., the official may be posted to his/her choice of lighter posting/location/building on production of copy of relevant medical documents along with their application.
18. The officials will be provided at the disposal of concern Pr. CCIT/ Pr. DGIT/ CCIT/ DGIT. The prerogative of internal posting in respective Pr. CCIT/ Pr. DGIT/ CCIT/ DGIT would lie with the respective Pr. CCIT/ Pr. DGIT/ CCIT/ DGIT only. However, the official posted for field/Non field charge should be posted in resp. field/ Non field charge under the concern Pr. CCIT/ Pr. DGIT/ CCIT/ DGIT.
19. No direct posting to IAPs will be made by the O/o the Pr. CCIT, Delhi. Officials will be posted to concerned controlling CsIT (Audit). The concerned CsIT (Audit) may further post the officials in their charge as is the established practice in other CsIT charges.



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

- a) The respective HODs will be responsible to ensure that all the officials 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.
- b) Any representation by any official against T&P Order shall be considered only after joining at their new place of posting.
- c) Non-relieving of transferred out officials within the given time frame as per the T&P Order shall be viewed adversely by the office of the Pr. CCIT(CCA), Delhi.

21. **Non-compliance of the transfer orders would invariably lead to initiation of departmental proceedings and actions as per rules. Besides, the posting of such officials would be decided appropriately on administrative grounds. The relieving orders issued by office of Pr. CCIT would be final. Any pleading by the erring officials with regard to non-relieving by their controlling officer would not be accepted as a valid ground unless such request is made in writing by the controlling officers concerned. If the officials transferred as per the policy fails to join the new place of posting on or before the deemed date of relieving as mentioned in the transfer order, disciplinary action for defying the orders may be taken as per the extant rules.**

22. The postings in Headquarters of Pr. CCIT would be selective and officials who are willing and conversant with the functioning would be given priority. Those posted in Headquarters of Pr. CCIT can be considered for Field Charge(s) posting in exception to the above mentioned policy, subject to their request and good performance on completion of their tenure in HQ. The stay of officials in Headquarters of Pr. CCIT in exception to clause 1, would be allowed on specific request of Controlling Officer and willingness of officials concerned.

23. The postings to Pr.CC(CCA)/DG (Inv)/DG(Vig.)/DIT(Vig.) may be made after having regard to the following issue:-

S. No.	Description	Remarks
1	Vigilance.	An official against whom vigilance enquiry or disciplinary proceedings or criminal trial is pending or is in agreed list will not be posted in above charges.

24. The officials whose cases are covered under the following categories, may not be considered for Field Charge(s) postings/posting in Directorate of Investigation/any other sensitive posting:-

- a) Vigilance inquiry is underway; and
- b) Criminal trial is pending or Disciplinary proceedings are pending.
- c) Agreed list.

25. In certain circumstances, exception to the above-mentioned clauses would be considered on account of administrative convenience.

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28/05/2024