



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/2022-23/432

Dated: 08th April, 2022

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 Transfer and Posting Policy/Guidelines for AGT 2022-23 of Income Tax Officers. – Regarding -

With regard to the above, I am directed to enclose herewith a copy of Transfer and Posting Policy/Guidelines for AGT 2022-23 of Income Tax Officers, for circulation amongst all concerned officers for information and compliance.

Yours faithfully,

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

Encl:- As above.

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.

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

TRANSFER & POSTING POLICY OF ITOs
FOR FINANCIAL YEAR 2022-23

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 2022-23 and till further amendments:-

1. 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), and other than those posted in Hqrs./TRO of these charges are categorized as 'Category A'.
2. All charges/posts in PCIT 1, 4, 7, 10, 12, 15, 20, CIT (Exemption), CIT (TDS)-1, CIT (TDS)-2, PCCIT (International Taxation) & DGIT (Investigation), excluding officers of Hqrs./TRO of these charges are categorized as 'Category B'.
3. All the Officers of the rank of ITOs who have completed 18 months as on 31st March, 2022 in charges mentioned in 'Category B' shall be posted to charges mentioned in 'Category A' and those who have completed 24 months as on 31st March, 2022 in charges mentioned in 'Category A' shall be posted to charges mentioned in 'Category B'.
4. If an Officer wants to continue in charges mentioned in 'Category A', despite him/her being due for charges mentioned in 'Category B', he/she may be allowed to continue in 'Category A'. The requests of such officers for continuation in 'Category A' 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 'Category A' 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 individual interest.
5. Vacancies remaining on account of pt. 4 above shall be filled up by Officers posted in 'Category A', according to their tenure and seniority (in case of officers having same tenure) in 'Category A' as ITO.
6. The officers presently posted in International Taxation or DGIT(Inv.) and due for transfer will be considered to have been posted in Category 'A' charges and shall be considered for posting to charges falling under Category 'B'. These officers shall not be considered for posting in International Taxation and DGIT(Inv.) charges respectively.
 - (a) The officers, who have not completed their tenure in International Taxation and DGIT (Investigation) will have the option of moving to another 'Category A' charge for the remaining period. However, those officers, who choose to remain posted in International Taxation & DGIT (Investigation) will be deemed to have been posted in 'Category B' charge and their entire tenure in International Taxation and DGIT (Investigation) will be treated as 'Category B' in next AGT.
7. In case an officer is due for "Category B" 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 3.
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 at least one tenure of assessment posting.



9. The Officers whose cases are covered under the following categories may not be considered for 'Category B' 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-2022-23, Officers retiring up to 31st March 2023 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 'Category A' charges by the O/o Pr.CCIT will not be changed to 'Category B' charges & 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. Officers now due for 'Category B', 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.

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

14. Representations received during the financial year 2021-22 for the AGT 2021-22 shall be treated as representations received for the AGT 2022-23. There is no need to send representations again if an officer doesn't want to change his/her preferences/grounds as given in his/her previous representations.

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.