



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

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F. No. P-307/18/T&P Policy/NG/Group "B" & C/2020-21/18379

Date: 18 March, 2020

To,

The Principal Chief Commissioner/Pr. Director General of Income Tax, NeAc, Admn., Intl. Taxation, HRD, Admin & TPS, Investigation, Systems, Vigilance, Risk Assessment, I&CI and L&R New Delhi.

The Chief Commissioners of Income tax, Delhi-1 to 8, TDS, ReAC, Exemption, Central, International Taxation, New Delhi.

The Pr. Commissioners of Income Tax, Delhi 1 to 10, 12, 15, 16, 17, 18, 20, 21, 23, 24, ReAC - 1 to 5, TDS-1, TDS-2, Exemption, Central- 1 to 3, JS (FT & TR)-II, APA, New Delhi.

The Commissioner of Income Tax, eVerification, Computer Operations, Helpline, LTU, Audit-1 & 2, ITAT, Judicial, Appropriate Authority, Central I, II & III, CPC (TDS), DR ITSC and all CsIT (Appeals), New Delhi.

The Commissioner of Income Tax, Vigilance (CBDT), C&S (CBDT), Inv Div I to V (CBDT), ITA Div (CBDT), V&L (CBDT), OSD (Vig)(CBDT), New Delhi. The JS FT&TR (CBDT), New Delhi.

The Pr. Director/Director of Income Tax, Investigation 01 & 02, Risk Assessment, Expenditure Budget, Exemptions, HRD, Intelligence & Crim. Inv., Intl Tax-1 to 3, Infra, Transfer Pricing-1 to 3, (L&R)-1 & 2, DRP-1 & 2, Systems, Vigilance, Valuation Cell, Director HQrs (CBDT), New Delhi.

Sir/Madam,

Sub: Circulation of Staff AGT Policy-2020-21 (Non-Gazetted Group "B" & "C") -reg.

With regard to the above, I am directed to enclose herewith a copy of the "The Staff AGT 2020-21 (Non-Gazetted Group "B" & "C") Transfer & Posting Policy" for circulation amongst all the concerned officers and staff. As per this 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 24TH March, 2020.

(SAURABH GOYAL)

DY. COMMISSIONER OF INCOME TAX (HQ -PERS.)(NG)
NEW DELHI

Copy to:

01. The Addl/Joint Commissioners of Income Tax, Administration, Coordination, Vigilance, New Delhi.
02. The Deputy/Assistant Commissioner of Income Tax - Admn/Coord/Finance/ Personnel/ Vigilance and all DDOs Delhi Charge including Central and DG (Inv)/(Exemption), DI (Inv), New Delhi.
03. The Income Tax Officer (PRO)/Welfare/Admn/Forms Store/MST Unit, New Delhi.
04. The AD (OL) for immediate circulation of Hindi Version.
05. All recognized Associations, New Delhi.
06. Notice Board and on our website www.incometaxdelhi.org

(SAURABH GOYAL)

DY. COMMISSIONER OF INCOME TAX (HQ -PERS.)(NG)
NEW DELHI

The Staff AGT-2020 (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 2020:-

1. (a) The officials who have completed four March (three years) as on 31st March, 2020 in field would be considered invariably for transfer to non-field without any exception except as mentioned in clause 6 below. The officials who have completed three March as on 31st March, 2020 in non-field would be eligible for field posting, subject to clause 4 & 6 below.

(b) To match the number of officials due from field, in case sufficient number of officials are not available in non-field in a particular cadre according to three March, then the officials with two March in non-field would be considered for field posting.

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


(d) There shall be no movement of officials from field to other field charges. 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 charges:-

- (a) Principal CIT 1 to 10, 12, 15, 16, 17, 18, 20, 21, CIT (Exemption including HQ) and Pr. CIT Central Charges (in respect of all cadres).
- (b) Pr. DIT(Investigation) 1 & 2 and CIT TDS 1 & 2 for Inspector Cadre Only.

3. The following charges are categorized as non-field:-

- a) **Pr. CCIT(NeAC), CCIT(ReAC), Pr.CIT(ReAC)-1, Pr.CIT(ReAC)-2, Pr.CIT(ReAC)-3, Pr.CIT(ReAC)-4, Pr.CIT (ReAC)-5.**
- b) Headquarters in the offices of Pr. CCIT, CCIT-1 to 8, CCIT Central, CCIT (TDS), CCIT (Exemption), PR CCIT Intl Tax (including DRP, Transfer Pricing & Directorate of Advanced Pricing Agreements), DGIT (Investigation)(HQ) and BPU.
- c) Salary Charges-Principal CIT 22, 23 & 24, CIT Intl Tax – 1 to 3, DIT Transfer Pricing – 1 to 3, CIT (Appeals), CIT (LTU) and CIT TDS 1 & 2 (Except Inspector Cadre).
- d) All attached Directorates of CBDT.
- e) DTRTI and MST Unit.
- f) Audit-1 & 2 (including IAPs)/Judicial/ITAT/Appropriate Authority/ITSC/AAR.
- g) **HQ/DDO/TRO of Principal CIT 1 to 10, 12, 15, 16, 17, 18, 20 & 21, Pr. CIT Central Charges & DDO/TRO of CIT Exemption. It is further clarified that staff in these offices will be posted directly by this office only. The officials, who**


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are due from field to non-field, would not be considered for posting in office of the same Principal CIT charge.

h) Helpline/Computer Operations/Forms Store.

i) Any office other than Principal CIT 1 to 10, 12, 15, 16, 17, 18, 20, 21, CIT(Exemption) & Pr. CIT Central Charges (like Database Cell, Board office, ASK Centers etc.).

4. If an official wants to continue in a non-field charge, he/she can be allowed to continue in non-field charge but stay in a particular non-field 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 can be rotated to another non-field office/charge as far as possible and subject to administrative convenience.

5. In counting the stay of three/four March (Non-field or Field) 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 there is no sanctioned strength for the particular cadre (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 on or before 31st March, 2021 and are also due for transfer from field to non-field charge 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 written request made by him/her.

7. The Inspectors will be posted to the DGIT(Inv), Pr. DIT (Inv)-1 & 2 only for one tenure of three years in their entire career. No Inspector would be allowed to continue in DGIT(Inv), Pr. DIT (Inv)-1 & 2 beyond three years.

8. The Inspectors, who have been posted and completed their tenure in DGIT(Inv), Pr. CIT Central-1, 2 & 3, CIT(Exemption) and CIT (TDS-1 and 2) as per AGT Policy 2015-16 (when these charges were non-field charges) would be considered for field posting during AGT 2020-21 except posting in DGIT(Inv), Pr. CIT Central-1, 2 & 3, CIT(Exemption) and CIT(TDS-1 and 2) respectively.

9. Posting in the charges DGIT (Inv), Pr. DIT (Inv)-1 & 2 and Pr. CIT Central-1, 2 & 3 shall be considered as sensitive charges and there won't be any transfer from any of these charges to any other of these charges.

10. Deployment in Pr. CIT/CIT [(HQ) except (Exemption)] and TRO will be made by this office and their posting will be considered as non-field charge.

11. This policy would be applicable to the cadres of Inspectors, Office Superintendents, Senior Tax Assistants, Tax Assistants, Stenos, Notice Servers, Lower Division Clerks and MTs only.

12. (a) The staff posted in the offices of Chief Commissioners of Income-tax 1 to 8, CCIT(Central), CC TDS, DGIT (Investigation)(HQ) and CCIT(Exemption) would not be further posted in the Commissionerates under them by the concerned CC's/DG's Office as the postings in the CC's/DG's offices is non-field charge.

(b) The officials working in Principal CIT 1 to 10, 12, 15, 16, 17, 18, 20, 21, Principal CIT (Central 1, 2 & 3), CIT TDS 1 & 2 and CIT (Exemption) charges and due for non-field 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


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years to field charges under them, would be rotated to other non-field and their count of non-field would start afresh.

13. Employees who are due for field/non-field postings will not be posted in the field/non-field charges in which they had worked immediately prior to their present postings as far as possible.

14. 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.

15. Posting in DG HRD, CIT LTU, DIT (Infra) and offices of CBDT will be for a period of two march only. Preference will be given to those officials, who intend to be posted there. After two march, they will be rotated to their field/non-field posting as per the clauses of transfer policy. Those officials, who are willing to continue in these charges beyond two march, may be allowed to continue on their written request.

16. 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.

17. 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.

18. 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 transferred official fails to join the new place of posting on or before the deemed date of relieving as mentioned in the transfer/relieving order, disciplinary action for defying the orders may be taken as per the extant rules.

19. 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 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.

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


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

21. The officials whose cases are covered under the following categories, may not be considered for field 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.

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

TRANSFER POLICY 2020

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