



सत्यमेव जयते

**OFFICE OF THE
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002**

F.NO. 26-2022-23/correspondence(APAR)/NG Personnel/ 4996

DATED 29/08/2022

To,

All Pr.Chief Commissioners of Income Tax and Pr. Directors General of Income Tax, Delhi Region, New Delhi.

All Chief Commissioners of Income Tax and Directors General of Income Tax, Delhi Region, New Delhi.

The Pr. Commissioners/commissioners of Income Tax, Delhi-01,04,07,10,12,15,20, ReFAC (AU)-1 to 10, ReFAC (VU)- 1 to 4, ReFAC (RU)- 1 & 2, ReFAC (TU)-01, Central- 1 to 3 and Intl. Tax- 1 to 3, New Delhi.

The Commissioners/Directors of Income Tax, (Appeal Unit)-1 to 31, (Appeal)-23 to 31, (Appeal)-42 to 44, APA, Exemption, I&CI, Audit- 01 & 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, DTRTI, Recovery, IT, Audit, Infra-01 & 02, Investigation- 01 & 02, L&R-01 & 02, TPS, Vigilance, HRD, New Delhi.

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

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

The Dy/Asstt. Commissioners of Income Tax, Admn, Coord, Finance, Litigation, Pers., Vigilance, New Delhi.

Madam/Sir,

Subject:- Assessment of APARs at more than one level-reg.

Kindly refer to the subject cited above.

In this regard, the undersigned is directed to state that there have been a number of instances where this office has received duly filled APARs of the officials in all cadres(except Steno, Staff Car Drivers etc. posted as personal Staff) wherein the APARs are either reported and reviewed by single officer or the APARs are only reported and directly forwarded to this office instead of having been forwarded to the concerned Reviewing Officers of the officials in all cadres(except Steno, Staff Car Drivers etc. posted as personal Staff).

In relation to the aforesaid, the undersigned is directed to bring to notice the DoPT Circular DoPT O.M. No. 51/5/72-Ests.(A), dated 20.05.1972 (copy enclosed)which has been reiterated in Swamy's

handbook Establishment and Administration for Central Government Offices (copy of the relevant portion enclosed), in accordance to which the APARs have to be reviewed by the next authority higher in level to the Reporting Officer.

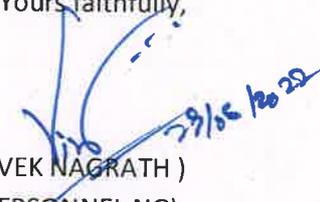
Further, the undersigned is directed to convey that APARs in case of officials working in Hqrs./Admn. of CIT/Pr. CIT/CCIT/Pr. CCIT will be treated as complete after reporting by the **concerned CIT/Pr/ CIT/CCIT/Pr. CCIT** and the comments of the Reporting Officer in such cases will be treated as final as communicated vide the HRD letter dated 17.03.2016(copy enclosed).

In view of the DoPT Circular and the HRD letter mentioned in the aforesaid paras, this office is compelled to return each such APAR to the corresponding Officer with a request to forward the same to the next higher authority for review of the same, which inturn hinders in confirmation/promotions/regularisations/deputations etc., of the officials, as their APARs are not complete due to the said shortcoming of not having been assessed at more than one level.

Therefore, the undersigned is directed to request your good self to kindly take into consideration the DoPT Circular DoPT O.M. No. 51/5/72-Ests.(A), dated 20.05.1972 and HRD letter dated 17.03.2016 while writing of the APARs of the officials in all cadres(except Steno, Staff Car Drivers etc. posted as personal Staff), so that the APARs are received in this office complete in all respects.

Encl: As above

Yours faithfully,


(VIVEK NAGRATH)

JCIT(OSD) (HQRS. PERSONNEL NG),
NEW DELHI

Copy to:

1. All DDOs Delhi Charge, New Delhi.
2. The Income Tax Officer, PRO/Protocol/TPS/Welfare/Admn/Form Store/MST unit, New Delhi.
3. All recognized Associations, New Delhi.
4. Notice Board and on the website www.incometaxdelhi.org


(VIVEK NAGRATH)

JCIT(OSD) (HQRS. PERSONNEL NG),
NEW DELHI

CONFIDENTIAL

No. 51/5/72 Ests. (A)
Government of India, Bharat Sarkar
Cabinet Secretariat/Mantsimandal Sachivalaya
Department of Personnel/Kermik Vibhag

New Delhi-1, the 29th May 1972.

OFFICE MEMORANDUM

Subject: Confidential Reports - preparation and maintenance of.

1.1 The undersigned is directed to state that a need has been felt for some time past of consolidating at one place the instructions issued from time to time and still in force on the subject of preparation and maintenance of confidential reports, communication of adverse remarks, etc. Accordingly it has been decided to bring out the salient features of the existing instructions on the subject in this Office Memorandum which may please be brought to the notice of all administrative authorities in or under the Ministry of Finance, etc. for information, guidance and compliance.

Importance of annual confidential reports.

2.1. Since Government have accepted the principle that confirmation, crossing of efficiency bar, promotion, grant of pensionary benefits, etc. should be based on the assessment of the confidential dossiers, this matter is of the greatest importance for the efficiency and the morals of the services. It is in the interest of Government no less than that of the employees that the value of a proper system of confidential reports is recognized by all concerned.

Responsibility for the maintenance of confidential reports

3.1 The head of every department/office should regard it as his personal and special responsibility to ensure that annual confidential reports are properly maintained in respect of all persons working under his direct or ultimate control.

3.2 In the case of Central Government officers who are deputed to other Departments/State Governments or are in foreign service the confidential files should be maintained by their parent Departments and the periodicity of such confidential reports should be the same as in the parent Department. It will be the responsibility of the parent Department to obtain the reports of their officers on deputation and maintain them.

3.3 Officers writing the confidential reports should have carefully observed the work and conduct of those under their control, and have provided the required training and guidance where necessary. The annual confidential reports as well as the periodical inspections.

Custody of confidential reports:

4.1. The confidential reports on officers of the organized services should, as hitherto, be kept by the Ministry/Department/Office which controls the service.

4.2. The reports of the heads of Departments and their deputies, other than those in the IAAS, where such reports are kept by the Comptroller and Auditor General should be kept by the Administrative Ministry concerned.

4.3. The reports on other Class I and Class II officers should be kept by the head of the Department or any other authority specified by him.

4.4. The reports on Class III and Class IV employees should be kept by the authority specified by the head of the Department.

4.5. The reports should not in any case be kept by an authority higher than the appointing authority.

Form and content of confidential reports:

5.1. The form in which the confidential reports are recorded might vary from Department to Department and as between different levels of responsibility within a departmental hierarchy, depending upon the nature of work and duties attached to various posts. However, an assessment of certain qualities of general importance such as integrity, intelligence, keenness, industry, tact, attitude to superiors and subordinates, relations with fellow employees, etc., should invariably find place in the report. In addition to the detailed assessment of specific attributes, every confidential report should carry a general appreciation of the character, conduct and aptitudes and shortcomings of the officer reporting upon. Reference to specific incidents may be made, if at all, only by way of illustration to support adverse comments of a general nature, e.g. inefficiency, dilatoriness, lack of initiative or judgement, etc.

5.2. The procedure for filling up the column relating to integrity is as follows:

- (a) Supervisory officers should maintain a confidential diary in which instances which create suspicion about the integrity of a subordinate should be noted from time to time and action to verify the truth of such suspicions should be taken expeditiously by making confidential enquiries departmentally or by referring the matter to the Special Police Establishment. At the time of recording the annual confidential report, this diary should be consulted and the material in it utilised for filling the column about integrity, if the column is not filled on account of the unconfirmed nature of the suspicions, further action should be taken in accordance with the following sub-paragraphs.

- (b) The column pertaining to integrity in the character roll should be left blank and a separate Secret note about the doubts and suspicions regarding the officer's followed up.
- (c) A copy of the secret note should be sent together with the character roll to the next superior officer who should ensure that the follow-up action is taken with due expedition.
- (d) If, as a result of the follow-up action, an officer is exonerated, his integrity should be certified and an entry made in the character roll. If suspicions regarding his integrity are confirmed, this fact can also be recorded and duly communicated to the officer concerned.
- (e) There are occasions when a reporting officer cannot in fairness to himself and to the officer reported upon, either certify integrity or make an adverse entry; or even be in possession of any information which would enable him to make a secret report to the Head of the Deptt. Such instances can occur when an officer is serving in a remote station and the reporting officer has not had occasion to watch his work closely or when an officer has worked under the reporting officer only for a brief period or has been on long leave, etc. In all such cases, the reporting officer should make an entry in the integrity column to the effect that he has not watched the officer's work for sufficient time to be able to make any definite remark or that he has heard nothing against the officer's integrity as the case may be. This would be a factual statement to which there can be no objection. But it is necessary that a superior officer should make every effort to form a definite judgement about the integrity of those working under him, as early as possible, so that he may be able to make a positive statement.
- (f) There may be cases in which after a secret report/note has been recorded expressing suspicion about an officer's integrity, the inquiries that follow do not disclose sufficient material to remove the suspicion or to confirm it. In such a case the officer's conduct should be watched for a further period, and, in the meantime, he should, as far as practicable, be kept away from positions in which there are opportunities for indulging in corrupt practices.

3.3 Specific mention should be made in the confidential reports on officers working in or holding charge of Top Secret/Secret Sections about their trustworthiness especially in matter affecting departmental security

MBA OM
b.51/14/
O-Ests.
A) dt.
9.1.62)

5.4 With respect to officers who have undergone any training in approved or at institutions in Indian or abroad the following procedure should be adopted:-

- (i) Whenever an officer attends an approved course* of study or training the fact of his having done so should be entered in his confidential report.
- (ii) The report, if any, received from the head of the institution should either be placed in original in the confidential dossier of the officer or the substance of it entered therein.
- (iii) An entry about the 'report', if any, submitted by the officer on his work abroad should also find mention in his confidential report if it is either outstandingly good or of poor quality indicating that the officer had not made good use of his period of study or training.

Period and Frequency of reporting:

HA OM
.51/14/
-Ests.
) dt.
.10.61)

6.1 In every Department confidential reports should be recorded annually preferably for the period covered by the financial year.

6.2 There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officer during the course of a year provided that no report should be written unless a reporting officer has at least three months' experience on which to base his report. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining confidential reports in such cases should be that of the head of the Department or the office.

HA OM
.51/14/
-Ests.
) dt.
.10.61)

Objectivity in confidential reports:

HA OM
51/14/
Ests.
dt.
10.61)

7.1 In order to minimize the operation of the subjective human element and of conscious or unconscious bias, the confidential report of every employee should contain the assessments of more than one officer except in cases where there is only one supervisory level above the officer reported upon. The confidential reports should be written by the immediate superior and should be submitted by the reporting officer to his own superior.

A OM
51/2/
Ests.
dt.
1.62)

*Approved courses of training include courses sponsored by the Government, financed wholly or partly by Government attended with the permission of Government, or for which Government grant study leave.

7.2 While it might be difficult for the higher officer to get to know a large number of employees two grades below him his overall assessment of the character, performance and ability of the reported officer is vitally necessary as a built-in corrective. The judgement of the immediate superior, even though completely fair in its intent might sometimes be too narrow and subjective to do justice to the officer reported upon. The officer superior to the reporting officer should, therefore, consider it his duty to personally know and form his own judgement of the work and conduct of the officer reported upon. He should accordingly exercise positive and independent judgement on the remarks of the reporting officer under the various detailed headings in the form of the report of well as on the general assessment, and express clearly his agreement or disagreement with those remarks. This is particularly necessary in regard to adverse remarks (if any) where the opinion of the higher officer shall be construed as the correct assessment.

7.3 The reviewing officer is free to make his remarks on points not so mentioned by the reporting officer. Such additional remarks would, in fact, be necessary where the report is too brief, vague or cryptic.

Communication of adverse remarks:

8.1 It is necessary that every employee should know what his defects are and how he could remove them. Past experience suggests that it would make for better efficiency and contentment of the public services if every reporting officer realizes that it is his duty not only to make an objective assessment of his subordinate's work and qualities but also to give him at all times the necessary advice, guidance and assistance to correct his faults and deficiencies. If this part of the reporting officer's duty is properly performed, there should be no difficulty about recording adverse entries which would only refer to defects which had persisted despite the reporting officer's efforts to have them corrected.

8.2 All adverse entries in the confidential reports of the officers should be communicated by the Reviewing Officer after they have been seen by the countersigning authority, if any. This should be done as far as possible within one month of the completion of the report. The communication should be in writing and a record to that effect should be kept in the confidential file of the officer. Where there is no reviewing officer, the adverse entry will be communicated by the reporting officer likewise.

8.3 The authority in whose custody the character rolls of officers in a service/post are maintained will

- (a) ensure that the annual confidential reports of the officer in the service/post are received without undue delay;

- (b) Scrutinise the reports as soon as received to see whether the adverse remarks, if any, have been communicated to the officers concerned. If it is found that the adverse remarks have not been communicated in any case, he should return the incomplete report, bringing it to the notice of the head of the Department/Office where the officer was last working during the period under report, requesting for the early return of the report after due compliance.
- (c) communicate to the officer concerned through the Ministry/Department/Office in which the officer is serving the fall in standards, if any, in relation to his past performance as revealed through his annual confidential reports, as required in the Ministry of Home Affairs Office Memorandum No. 51/3/63-Ests. (A) dated the 2nd March, 1968. @

HA OM
51/14/
-Ests.
) dt.
10.61)

8.4 While mentioning any faults/defects, the reporting officer should also give an indication to the efforts at reform made by him, by way of guidance, admonition, etc. and the result of such efforts.

HA OM
51/14/
-Ests.
) dt.
10.61)

8.5 In communicating remarks to the officer reported upon, the following procedure should be adopted:

- (a) Where no adverse entry is made in a confidential report, nothing should be communicated except in cases dealt with in (c) below;
- (b) Where an adverse entry is made, whether it relates to a remediable or irremediable defect, (including a reference to the communication of a "warning" or "displeasure of the Government" or a "reprimand" it should be communicated under the orders of, and wherever possible, by an officer superior to the one to whom the remarks are communicated. In the case of an officer holding the post of Secretary to the Government of India (which term includes Additional Secretary and Special Secretary) such remarks will be communicated by the Cabinet Secretary. In all these cases, the substance of the entire report, including what may have been said in praise of the officer, should also be communicated; and

HA OM
51/3/69-
ts.(A) dt.
9.69)

HA OM No.
4/66-Ests.
) dt.
12.66)

@ There may be cases, where though the remarks in the CR are not adverse in a strict or narrow sense, the effect of these remarks ~~regularly~~ on the service prospects of the officer are adverse (e.g. fall in standards of the officer's performance as compared to his past performance). In such cases, the attentions of the officer should be specifically drawn to that fact, so that he could be alerted for improving his performance.

HA OM
51/3/
Ests.
dt.
68)

(c) Where the report on an officer shows that he had made efforts to remedy or overcome defects mentioned in the preceding report, the fact should be communicated to the officer in a suitable form and a copy of such communication added to the confidential report.

The object of the second part of (b) and (c) is to let an officer know that his good qualities as well as his defects have been recognized and that notice has also been taken of the improvement, if any, made by him.

While communicating the adverse remarks to the Government servant concerned, the identity of the superior officer making such remarks should not normally be disclosed. It, however, in a particular case it is considered necessary to disclose the identity of the superior officer, the authority dealing with the representation may at his discretion allow the identity to be communicated.

(MHA OM No. 51/2/64-Ests. (A) (d) dt. 30.3.64)

(MHA OM NO. 1/3/65-Ests. (A) dt. 20.2.67)

Representations against adverse remarks:

9.1 The adverse remarks should be communicated expeditiously in all cases.

(MHA OM No. 1/3/65-Ests. (D) dt. 20.2.67 & MHA OM No. 51/3/69-Ests. (A) dt. 27.9.69)

9.2 Representations against adverse entries (including reference to 'warnings' or 'communications' of the displeasure of the Government or 'reprimands' which are recorded in the confidential report of the Government servant) should be made within six weeks of the date of communication of such remarks. While communicating the adverse remarks to the Government servant concerned, the time limit as stated above, should be brought to his notice.

(MHA OM No. 51/4/6C-Ests. (A) dt. 31.10.61)

9.3 The competent authority may, at its discretion entertain a representation made beyond the time specified above, if there is satisfactory explanation for the delay.

9.4 All representations against adverse entries should be decided expeditiously by the competent authority and in any case not later than six weeks from the date of submission of the representation.

(MHA OM No. 51/14/50-Ests. (A) dt. 31.10.61)

9.5 The following procedure may be adopted in dealing with representations from Government servants against adverse remarks communicated to them:

(i) All representations against adverse remarks should be examined by an authority superior to the reporting officer, in consultation, if necessary, with the reporting and the reviewing officers. The said superior authority shall be regarded as the competent authority to deal with such representations;

- (11) If the competent authority finds that -
- (a) the remarks justified and the representation is frivolous, a note will be made in the confidential report of the Government servant that he did not take the correction in good spirit;
 - (b) there is not sufficient ground for interference, the representation should be rejected and the officer informed accordingly;
 - (c) the remarks should be toned down, he will make the necessary entry separately, with proper attestation, at the appropriate place of the report (on no account will corrections be made therein the earlier entries themselves); and
 - (d) the adverse remarks was inspired by malice or is entirely incorrect or unfounded, and therefore, deserve expunction, he should score through the remarks, paste it over, or otherwise obliterate it, and also make a dated entry, under his signature, stating that he has done so, under intimation to the concerned head of the Department or office if he himself does not occupy that position.

(iii) Representations (including explanation) submitted in respect of adverse entries should not be appended to the respective confidential reports. If the representation was well founded, it would have resulted in the competent authority toning down or expunging the adverse remarks; if on the other hand, the representation was without substance, it would have been rejected. In case, no useful purpose would be served by attaching the representation to the confidential report.

9.6 Representations against a "warning" or communication of the displeasure of the Government" or reprimand" recorded in the confidential report of the Government servant, should be dealt with in accordance with the above procedure unless:

- (a) an opportunity had already been given to the officer concerned to make a presentation in the matter relating to the relevant incident or fault and such representation had been duly considered and a decision taken before the "warning" or "reprimand" was administered or the "displeasure of the Government" communicated to him; or
- (b) where the "warning", "reprimand" etc. had been administered as a result to disciplinary proceedings.

Confidential reports on retired and deceased officers and their disposal:

MHA OM
No. 51/14/
60-Ests.
(A) dt.
31.10.61

10.1 Confidential reports or copies thereof should not be given to a retired officer or any body who has otherwise distinguished Government service. However, on request from such a person, there should be no objection to the issue of an objective testimonial based on his work and conduct.

10.2 Confidential reports relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Government servant, five years after his date of retirement.

Confidential reports on honorary or part-time officers:

(MHA OM NO.
51/14/60-Ests.
(A)
dt. 31.10.61)

11.1 Confidential report need not be written for honorary part-time officers.

Forwarding of confidential reports on Government servants to private/semi-Government/autonomous bodies etc.

(MHA OM
No. 51/14/
60-Ests.
(A) dt.
31.10.61)

12.1 Copies of confidential reports on Government servants or even the substance of such reports should not be sent to private bodies, in connection with appointment to posts advertised by them for other purposes.

12.2 If a request is received from a public or semi-autonomous body controlled by Government only a gist of the relevant reports may normally be supplied. There may, however, be cases in which it is in Government's own interest that the management of a corporate public enterprise should see the confidential report(s) in full. In such cases the reports may be shown under the orders of the head of the Department/Ministry concerned if the reports relate to a Class I or Class II officers.

Propriety of issue of letters of appreciation or notes of commendation to Government servants:

(MHA OM
No. 51/14/
60-Ests.
(A) dt.
31.10.61)

13.1 The general policy should be to discourage the practice of granting letter of appreciation or notes of commendation to Government servants and placing them in the confidential reports. Exceptions, may, however, be made in the following cases:

- ✓ (i) Letters of appreciation issued by the Government or a Secretary or Head of Department in respect of any outstanding work done should go into the confidential report dossier.
- ✓ (ii) Letters of appreciation issued by special bodies or commissions or committees, etc. or excerpts of their reports expressing appreciation for a Government servant by name should only go into the Confidential Report Dossier, and

- (iii) Letters of appreciation from individual non-officials or from individual officials (other than a Secretary or Head of Department) may go into the confidential report if confined to expressing appreciation for services rendered far beyond the normal call of duty, and provided the Secretary or the Head of the Department so directs.

13.2 Appreciation of work should more appropriately be recorded in the annual confidential report rather than in such letters of appreciation which do not give a complete perspective of the employee's good and bad points. However, the mere fact that a stray letter of appreciation goes into his confidential report does not give the officer undue advantage in the matter of promotion which is governed more by consideration of general and consistently high performance than by occasional flashes of good work.

Scrutiny of confidential reports:

14.1 The Establishment or Personnel branches of the Ministries/Departments concerned should scrutinise the annual confidential reports relating to the services and staff under their control, to see whether they have been written in accordance with these instructions, and whether adverse remarks, if any, have been communicated to the officers concerned. If there is any defect in a report, it should be returned to the reviewing officer concerned for rectification.

15.1 It is requested that these instructions may be brought to the notice of all concerned for favour of strict compliance.

sd/-

(S. KRISHNAN)

DEPUTY SECRETARY TO THE GOVT. OF INDIA

representations against the remarks or for upgradation of the grading in the APAR that the decision on the representation may be taken objectively after taking into account the views of the concerned Reporting / Reviewing Officers if they are still in service and in case of upgradation of the final grading given in the APAR, specific reasons therefor may also be given in the order of the Competent Authority.

[G.I., Dept. of Per. & Trg., O.M. No. 21011/1/2010-Estt. A, dated the 13th April, 2010.]

2. Importance of Annual Confidential Reports.— Since Government have accepted the principle that confirmation, crossing of efficiency bar, promotion, etc., should be based on the assessment of the confidential dossiers, this matter is of the greatest importance for the efficiency and morale of the services. It is in the interest of Government no less than that of the employee that the value of a proper system of confidential reports is recognized by all concerned.

[C.S., O.M. No. 51/5/72-Ests. (A), dated the 20th May, 1972, Para. 2.1.]

It is very important both in the interest of efficiency of the service and also of the officers that the reports are written with the greatest possible care so that the work, conduct, character and capabilities of the officers reported upon can be accurately judged from the recorded opinion. Officers recording remarks must realize the importance of these entries as their own competency will be judged partly from the confidential remarks they record about officers working under them.

[Para. 174 (7) of P. & T. Manual, Vol. III.]

3. Responsibility for the maintenance of confidential reports.— The Head of every Department / Office should regard it as his personal and special responsibility to ensure that Annual Confidential Reports are properly maintained in respect of all persons working under his direct or ultimate control.

[C.S., O.M. No. 51/5/72-Ests. (A), dated the 20th May, 1972, Para. 3.1.]

4. Objectivity in confidential reports and assessment at more than one level.— In order to minimize the operation of the subjective human element and of conscious or unconscious bias, the confidential report of every employee should contain the assessments of more than one officer except in cases where there is only one supervisory level above the officer reported upon. The confidential report should be written by the immediate superior and should be submitted by the reporting officer to his own superior.

While it might be difficult for the higher officer to get to know a large number of employees two grades below him, his overall assessment of the character, performance and ability of the reported officer is vitally necessary as a built-in corrective. The judgment of the immediate superior even though completely fair in its intent might sometimes be too narrow and subjective to do justice to the officer reported upon. The officer superior to the reporting officer should, therefore, consider it his duty to personally know and form his own judgment of the work and conduct of the officer reported upon. He should accordingly exercise positive and independent judgment on the remarks of the reporting officer under

the various detailed headings in the form of the report as well as on the general assessment, and express clearly his agreement or disagreement with those remarks. This is particularly necessary in regard to advance remarks (if any) where the opinion of the higher officer shall be construed as the correct assessment.

The reviewing officer is free to make his remarks on points not even mentioned by the reporting officer. Such additional remarks would, in fact, be necessary where the report is too brief, vague or cryptic.

[C.S., O.M. No. 51/5/72-Ests. (A), dated the 20th May, 1972, Para. 7.]

5. Period of reporting.— In every Department, confidential reports should be recorded annually preferably for the period covered by the financial year.

[C.S., O.M. No. 51/5/72-Ests. (A), dated the 20th May, 1972.]

6. Uniform year (Financial) for writing CRs.— At present, the reporting period for the members of the Central Secretariat Service, Central Secretariat Clerical Service and Central Secretariat Stenographers Service is on Calendar Year basis. It has now been decided that the reporting period of the Confidential Reports in respect of these officers may be changed from the Calendar Year to the Financial Year in order to fall in line with the majority of the Services and to coincide with the period of Annual Action Plan of the Ministries / Departments of the Government of India.

[G.I., Dept. of Per. & Trg., O.M. No. 1/3/88-CS. I, dated the 19th July, 1988.]

7. Frequency of reporting and eligibility to write a report.— While normally there should be only one report covering the year of report, there can be situations in which it becomes necessary to write more than one report during a year. There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officer during the course of a year, provided that no report should be written unless a reporting officer has at least three months' experience on which to base his report. Where an Officer has taken earned leave for a period of more than 15 days, the total period spent on leave can be deducted from the total period spent on any post, for purposes of computing the period of 3 months which is relevant for writing of entries in the ACR. Leave taken for short-term duration need not be treated as relevant for the purpose. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining confidential reports in such cases should be that of the Head of the Department or the Office.

[C.S., O.M. No. 51/5/72-Ests. (A), dated the 20th May, 1972 and G.I., Dept. of Per. & Trg., O.M. No. 21011/1/2006-Estt. (A), dated the 16th January, 2006.]

In respect of each of these officers, a report should (in the first week of April of each year) be written in the appropriate form by the prescribed reporting



Government of India
Directorate General of Income Tax (HRD)
Central Board of Direct Taxes
ICADR Building, Plot No.6, Vasant Kunj, Institutional Area, Phase-II
New Delhi-110070

F.No. HRD/PMD/APAR/403/5/2015-16/ - 132/5

Dated 17th March, 2016

To,

All Principal Chief Commissioners of Income tax (CCA)
/ Pr.DGITs of Attached Directorates

Sir/Madam

Sub. Clarification regarding issue related with the requirement of review in the cases of officers working in Hqrs./Admin (where the reporting officer is in the two or more levels higher rank than the officer reported upon) - reg.

2. References have been received in this Directorate regarding the issue whether the APARs in the case of officers working in Hqrs./Admin of CIT/Pr.CIT/CCIT/Pr.CCIT are required to be reviewed by officer who is one rank higher i.e. CCIT/Pr.CCIT/Member, CBDT wherever the case may be. It is noted that in few such cases, the APARs have been received in this Directorate with the remarks that comments of Pr.CIT/CCIT/Pr.CCIT should be taken as final and the comments of Reporting Officer should be taken as comments of the Reviewing officer also.
3. The matter has been examined and it is now decided that APARs in the case of officers working in Hqrs./Admin of CIT/Pr.CIT/CCIT/Pr.CCIT will be treated as complete after reporting by concerned CIT/Pr.CIT/CCIT/Pr.CCIT and the comments of the reporting officer in such cases will be treated as final.
4. This issues with the approval of Chairman, CBDT.

Yours faithfully,

(Rajeev Kumar) 17/3/16

JDIT (PMD & HRMS)

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