



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/ 1152

DATED: 01/07/2022

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:- Instructions/guidelines relating to filling up of Integrity Column in APARs-reg.

Kindly refer to the subject cited above.

In this regard, please find enclosed herewith the HRD letter in F.No. HRD/APAR/Misc./2022-23/2199 dated 29.06.2022(copy enclosed), vide which the instructions/guidelines relating to filling up the Integrity Column of APARs have been communicated. It is requested to kindly comply with the instructions/guidelines incorporated therein while filling up the Integrity Column in the APARs.

Further, the undersigned is directed to convey that in cases where the APARs are initiated directly by the Reviewing Officers of the officials for certain reasons, it is requested that the Reviewing Officer may please comment upon the Integrity of the official as well, in accordance with the aforesaid Instructions/guidelines, which otherwise is left uncommented in absence of the APAR having been reported upon by the concerned Reporting Officers of the officials. This inturn results in discrepancies in the APARs as a result of which this office is compelled to return each such APAR to the officers concerned thereby causing hindrance in the Confirmation/ Promotions/ Regularisations/ Deputations etc. of the officials.

This issues with the approval of the Competent Authority.

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](http://www.incometaxdelhi.org)

  
( VIVEK NAGRATH )

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



भारतसरकार

Government of India

वित्तमंत्रालय/ राजस्वविभाग

Ministry of Finance/ Department of Revenue

मानवसंसाधनविकासनिदेशालय/ Directorate of Human Resource Development

केंद्रीयप्रत्यक्षकरबोर्ड/ Central Board of Direct Taxes

गेटन०१, द्वितीयतल, जवाहरलालनेहरूस्टेडियम/ Gate No.-1, 2<sup>nd</sup> Floor, Jawaharlal Nehru Stadium,  
नईदिल्ली-११०००३/ New Delhi-110003

F. No. HRD/APAR/Misc./2022-23/2199

Dated: 06.2022

29.06.2022

To,

All the Pr.CCsIT(CCA)/Pr.DGsIT/CCsIT/DGsIT

Madam/Sir,

**Sub: Instructions/Guidelines relating to filling up of the Integrity Column of Annual Performance Assessment Reports (APARs)-reg.**

**Ref: DoP&T OM dated 11<sup>th</sup> February, 2016 issued vide F. No. 21011/27/2015-Estt.(A-II)**

Kind reference is invited to the above.

2. In this regard, I am directed to enclose the referred DoP&T OM dated 11<sup>th</sup> February, 2016 issued vide F. No. 21011/27/2015-Estt.(A-II) containing the Instructions/guidelines relating to filling up the Integrity Column of Annual Performance Assessment Reports.

3. The above mentioned O.M of DoPT has reiterated the instructions/guidelines in para 5.2 of DoPT OM No.51/5/72-Ests. (A) dated 20th May,1972 on procedures prescribed for filling up the column relating to integrity in APARs. The important procedures among others to be followed by the reporting officer are briefly mentioned below:

1) 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 noted. The same may be referred and material in it may be utilised for filing the column about integrity.

2) It is further conveyed that the remarks against the integrity column of APARs of the officer reported upon shall be made by the reporting officer in one of three options mentioned below:

(a) ***Beyond doubt***

(b) ***Since the integrity of the officer is doubtful, a secret note is attached.***

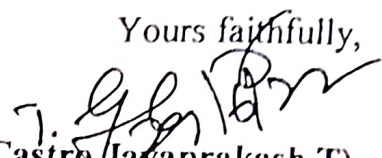
(c) ***Not watched the officer's work for sufficient time to form a definite judgement but nothing adverse has been reported to me about the officer.***

4. I am also directed to inform that this information may kindly be circulated among the officers under your administrative control for making strict compliance while filling up the Integrity Column of the APARs of the officers being reported upon by them.

This issues with the approval of the Competent Authority.

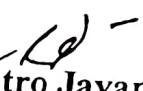
Encl: As above.

Yours faithfully,

  
(Dr. Castro Jayaprakash.T)  
Deputy Director of Income Tax (APAR),  
HRD, New Delhi

Copy to:

The Web Manager, [www.irsolicersonline.gov.in](http://www.irsolicersonline.gov.in) with the request to upload the letter on the website along with its enclosures.

  
(Dr. Castro Jayaprakash.T)  
Deputy Director of Income Tax (APAR),  
HRD, New Delhi



North Block, New Delhi-110001

Dated: //February, 2016

Office Memorandum

**Subject: Instructions/Guidelines relating to filling up the Integrity Column of Annual Performance Assessment Reports-regarding.**

The undersigned is directed to refer the existing instructions/ guidelines of this Department on filling up the column relating to integrity in ACRs (now APARs). It has been brought to the notice that many a time Reporting Officers do not make clear and categorical mention about the integrity of the officer reported upon. Further, it has also been seen that in case of doubt of integrity of the officer reported upon, the procedures prescribed for filling up the integrity column in APARs are not being followed appropriately.

2. Now, it has been decided to reiterate the followings instructions/guidelines contained in para 5.2 of this Department OM No. 51/5/72-Ests. (A) dated 20<sup>th</sup> May, 1972 on procedures prescribed for filling up the column relating to integrity in APARs:

- (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 integrity should be recorded simultaneously and followed up.
- (c) A copy of the secret note should be sent together with the character roll to the next superior officers who should ensure that the follow-up action is taken with due expedition.

Contd.



(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 judgment 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. It is further conveyed that the remarks against the integrity column of APARs of the officer reported upon shall be made by the Reporting Officer in one of three options mentioned below:

- (a) Beyond doubt.
- (b) Since the integrity of the officer is doubtful, a secret note is attached.
- (c) Not watched the officer's work for sufficient time to form a definite judgement but nothing adverse has been reported to me about the officer.

4. All Ministries/Departments are requested to bring it to the notice of all concerned for strict compliance.

  
(Devesh Chaturvedi)  
Joint Secretary to the Govt. of India  
Ph. 23094398

All Ministries/Departments of the Govt. India  
(As per standard list)

Copy also forwarded to:

1. Secretary General/Registrar General, Supreme Court of India.
2. Secretary General of Lok Sabha Secretariat/Rajya Sabha Secretariat.
3. Secretaries in President's Secretariat/Vice-President's Secretariat/Prime Minister's Officer/ Cabinet Secretariat/ Central Vigilance Commission/UPSC/NITI Aayog.
4. Comptroller and Auditor General of India, New Delhi.
5. Controller General of Accounts/Controller of Accounts, Ministry of Finance.
6. Governors of all States/Lt. Governors of all Union Territories.
7. PS to Hon'ble MoS (PP), North Block, New Delhi.
8. Secretary, National Council of JCM (Staff Side), Feroz Shah Road, New Delhi.
9. All members of Staff Side of National Council of JCM/Departmental Council.
10. All Officers/Sections of Department of Personnel and Training/Department of Administrative Reforms and Public Grievances/Department of Pensions and Pensioners Welfare/PESB.
11. Director, NIC, DoP&T for uploading on the website of this Department under **OM & Orders-Establishment-ACR.**
12. 10 Spare copies.

  
(Devesh Chaturvedi)

Joint Secretary to the Govt. of India