



सत्यमेव जयते

DIRECTORATE OF INCOME TAX
(Human Resource Development)
Central Board of Direct Taxes
Department of Revenue
Government of India

T. Jena, IRS
Director General of Income Tax (HRD)

D.O F. No. HRD/CM/102/3/2009-10/(Pt)/ 1102

Dated 2nd July, 2013

C.R.I.-13/1(Core Comm.): Corr.No.2

Dear

Sub:- Implementation of the approved Restructuring of the Income Tax Department

1. On 23.05.2013, Government has approved Cadre Restructuring of the Department for the creation of 20,751 additional posts and for carrying out various measures to increase the effectiveness of the Department. Details of the earlier and post-restructuring sanctioned strength are at **Annex. A**.
2. Briefly, the salient features of the approved restructuring are as under:
 - a. Number of assessment units (AUs) to be increased by 1080 from 3420 to 4500, for strengthening the tax-administration.
 - b. Expected net additional revenue of Rs. 25,756.04 crores per annum against expenditure of Rs. 449.71 crores per annum
 - c. Each Range to have one more Assessing Officer.
 - d. Increase in the number of Administrative CsIT deployed on assessment related functions to increase from 228 to 250,
 - e. 114 Special Ranges to be created, with adequate supporting manpower.
 - f. Creation of reserves numbering 620 created in the IRS cadre.

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- g. Bifurcation of the posts of the CITs in the HAG and SAG scales, on functional basis.
 - h. Upgradation of all existing 116 posts of CCsIT in HAG+ and Apex scales along with an increase of their number by 1 post.
 - i. Strengthening of the training set-up with creation of three more RTIs.
 - j. Directorates to be strengthened/reorganised. All the attached Directorates of CBDT to have a merged cadre of employees, except for EDP cadre of Directorate General of Systems, which would remain a separate cadre.
 - k. New areas such as Risk Management to be taken up. Critical functional areas such as International Tax, Investigation, and TDS etc need to be expanded.
 - l. Strengthening the Appellate/Advocacy Structure by increasing the number of CIT Appeals and providing them supporting manpower. Advocacy structure in the ITAT to be strengthened.
3. Further details on the above proposals are enclosed for your information as **Annex. B**.
4. The induction of additional manpower across various levels along with implementation of the restructuring need to be carried out at the earliest, but in a planned and phased manner. To facilitate the process CBDT has constituted a Core Committee and is in the process of constituting other Sub-committees to handle various areas of implementation.
5. The primary objectives of the strengthening/restructuring exercise are to improve the efficiency of the Income Tax Department, maximize revenue collection and provide better services to the taxpayers, apart from improving career prospects of the employees.
6. The time-bound and successful implementation of Cadre restructuring can be achieved only with the pro-active participation of all the Cadre Controlling Authorities and concerted efforts of all officers and staff of the Department.
7. While the Core Committee and Sub-committees would be facilitating the implementation in consultation with all concerned, it is requested that all Cadre Controlling Authorities may immediately commence the preparatory exercises for implementation by taking the following steps:

- a. Constitute Implementation Committees in their Regions representing **all stakeholders**.
 - b. Nominate **nodal officer(s)** who would be interacting with the Core Committee for providing inputs and obtaining feedback.
 - c. Take up the process of data collection on subjects such as organizational hierarchies, posts, deployment, workload, expenditure budget, revenue collection, logistics including infrastructure and location of offices and any other issues that may be **specific to the Region** as may require to be considered during implementation. Standardized format for communication of the required information would be provided to you at the earliest.
 - d. Take up the exercise of **updating the APARs** of all employees so that the process of DPCs is not held up or delayed on this account.
8. A detailed interaction with all Cadre Controlling Authorities and members of the Core Committee and Sub-committees will be held in Delhi at the Conference Hall of the Civic Centre at 10:00 a.m. on July 5 2013 to familiarize all concerned with the details of the Cadre restructuring proposals and discuss the terms-of-reference of each Sub-committee for co-ordinated implementation of the Cadre Restructuring. Your valuable presence at the meeting is requested. The Agenda for the day's programme shall be sent separately.
9. It is further requested that action on the matters referred to in Para 7 above may kindly be initiated immediately as this would facilitate meaningful and informed discussions during the proposed interaction.
10. We look forward to your whole-hearted co-operation and participation in this vital exercise, along with your cadres, to ensure that it is successfully implemented at the earliest and yields the best results to equip the Department to meet its challenges in the future.

with regards

Yours *Sincerely,*



(T. Jena)

Shri/Smt..... *(By name)*

CCIT CCA

ANNEXURE: A

Sl. No.	Cadre	Pay Scale	Number		
			Existing (Pre-Cadre Restructuring)	Proposed	Additional manpower finally approved
1	Principal Chief Commissioner of Income Tax	Rs.80,000 (fixed)	0	26	26
2	Chief Commissioner of Income Tax	Rs. 75500-80000	0	91	91
3	Principal Commissioner of Income Tax*	Rs.67000-79000	116	300	184
4	Commissioner of Income Tax	Rs.37400-67000 + grade pay of Rs. 10000	731	635	-(96)
5	Additional / Joint Commissioner of Income Tax	Rs.37400-67000 + grade pay of Rs. 8700/ Rs.15600-39100 + grade pay of Rs. 7600	1253	1575	322
6	Deputy Commissioner of Income Tax	Rs.15600-39100 + grade pay of Rs. 6600	1358	1394	36
7	Assistant Commissioner of Income Tax	Rs.15600-39100 + grade pay of Rs. 5400	734	900	166
8	Reserves (Group 'A')	Rs.15600-39100 + grade pay of Rs. 5400	0	760	620
9	Income Tax Officer	Rs.9300-34800 + grade pay of Rs. 4800/Rs.5400	4448	5942	1494
10	Posts in AO cadre	Rs.15600-39100 + grade pay of Rs. 6600/Rs.9300-34800 + grade pay of Rs. 4800/4200	814	1384	570
11	Posts in PS cadre	Rs.9300-34800 + grade pay of Rs. 4800/4200	823	1051	228
12	Inspector of Income Tax	Rs.9300-34800 + grade pay of Rs. 4600	9490	13293	3803
13	Executive Assistants	Rs.9300-34800 + grade pay of Rs. 4200/	13905	19837	5932
14	TA/Steno III/Driver	Rs. 5200-20200+ grade pay Rs. 2400	11886	14781	2895
15	Notice server/ LDC/ Driver	Rs. 5200-20200+ grade pay of Rs. 1900	3707	3974	267
16	Group C	Rs. 5200-20200+ grade pay of	7365	11138	3773

		Rs. 1800			
17	Posts in EDP cadre	Rs.15600-39100 /Rs. 5200-20200	321	610	289
18	Posts in OL cadre	Rs.15600-39100 / Rs.9300-34800	203	354	151
19	Other Posts		639	639	0
TOTAL ADDITIONAL POSTS CREATED =				20, 751	
TOTAL POSTS AFTER CADRE RESTRUCTURING =				78, 544	
*SCALE EARLIER OCCUPIED BY CCIT /DGIT WHO ARE NOW UPGRADED					

SALIENT ASPECTS OF THE CADRE RESTRUCTURING PROPOSALS

a) Upgradation of CCIT level posts to Apex and HAG+ scales. Thus, all the existing CCsIT/DGs (plus one new post of DG) would be upgraded to these two levels. The posts in Apex scale (to be re-designated as Principal Chief Commissioner/Principal DG) will be as under:

i.	Cadre Controlling CCs	18
ii.	Directorates-General (Attached offices of CDBT)	7*
iii.	DG (International. Tax)	<u>1</u>
		26

*DGsIT: 1.Administration, 2.Vigilance, 3.Human Resource Development, 4.Legal & Research, 5.Logistics, 6.Systems, & 7. Training

The remaining 91 would continue to be designated as Chief Commissioner/Director General but would be placed in the HAG+ scale of Rs 75,500-80,000/-.

- b) The number of posts in the HAG scale of 67,000-79,000/- to be increased from 116 to 300. No post of CCIT/DGIT would henceforth exist in this scale. CIT level officers would be placed in this scale and re-designated as Principal Commissioner/Principal Director:
- c) The remaining CIT level officers would continue to be designated as CIT and would also continue in the Pay Band-4, with Grade Pay of Rs. 10,000/-. The total number of posts in the scales of CIT/Pr. CIT would increase by 204 (up from a total of 731 to 935).
- d) Increase in the number of Jt/Addl CIT by 322. The number to go up from the existing 1253 to 1575.
- e) Numbers of DCIT to increase from 1358 to 1394, ie by 36.
- f) ACIT level posts to go up by 166, from 734 to 900.
- g) Total increase in staff strength by 20,751 as under:

(i)	Group A		
	Duty posts	729	
	Reserves	<u>620</u>	1,349
(ii)	Group B		2,064
(iii)	Group C		<u>17,338</u>
			<u>20,751</u>

- h) Ranges to have six AO (presently 5), excluding TRO. Corporate Ranges to have 2 AC/DC and other Ranges to have 1 AC/DC. Total number of Assessment Units (AU) will go up by 1080. Span of control of Pr. CIT will go up from 15 AU to 18AU.
- i) Reserves of 620 posts at ACIT level created as against existing Nil.
- j) Three new DTRTIs to be created at Patna, Bhopal and Delhi.
- k) Three new DIT (Inv)s to be created at Chennai, Dehradun and Goa.
- l) All attached Directorates of CBDT to have merged cadre of employees.
- m) Financial outgo on newly created posts Rs. 449.71 cr
- n) Creation of 1080 additional Assessment Units
- o) Creation of 114 Special Ranges with supporting manpower including ITOs to make them effective.

12. Some of the specific measures included in the Cadre Restructuring exercise to strengthen/reorganize functions in the Department are as under:

(i) **The Appellate/Advocacy Structure**

- 1 CIT (Appeals) per Range for Central and Corporate CIT charges. Accordingly,
 - 48 CsIT (Appeals) for Central charges.
 - 81 CsIT (Appeals) in Corporate charges comprising 81 corporate ranges.
- 1 CIT (Appeals) each for other administrative Commissioners.
- Each CIT Appeals to have adequate supporting staff, including one Inspector to facilitate and assist in the appeal process, and improve the 1st Appeal system
- CsIT (DRs) and Sr. DR (Addl./Jt CIT level) to be assisted by 1 ITO each (total 179 ITOs) for litigation work, to strengthen the Departmental advocacy system in the Income Tax Appellate Tribunals (ITAT).
- Further 2 DCIT/ACITs to be posted against each ITAT Bench
- CsIT (Judicial) to be strengthened by providing supporting manpower, to strengthen the Advocacy structure.

(ii) **Investigation**

- 3 additional posts of DsIT (Investigation) to be created at Goa (Panaji), Chennai (having jurisdiction over Investigation Units at Coimbatore, Madurai and Pondicherry) and Dehradun(for Uttarakhand).

(iii) **TDS, International Taxation & other Support Functions**

- 1 additional CIT (TDS) Charge each in Delhi & Mumbai taking the number of TDS Commissionerates to 20.
- 6 CCsIT (TDS) (one each stationed in Delhi, Mumbai, Chennai, Kolkata, Bangalore and Pune)
- Directorates of International Taxation increased from existing 7 to 13 and re-organised as Commissionerates of Income Tax (International Taxation).
- Directorates of Exemption re-organised as Commissionerates of Income Tax and number of DGIT (Exemption) to be increased to 4 CCsIT placed at four metro cities. Number of CsIT (Exemption) to be increased from 7 to 8.
- 8 Directorates of Transfer Pricing to be increased to 10.
- 3 Ranges per CIT for International Taxation & Transfer Pricing with 2 DCs/ACs per range.
- Number of CIT(Audit) to be reduced from existing 21 to 18, placing one CIT in each CCIT(CCA) Region by abolishing 1 post each in Delhi, Mumbai and Chennai.
- Number of CIT (Computer Operations) to be increased from existing 17 to 18 posts, with one CIT in each CCIT (CCA) Region.

(iv) **Strengthening/Restructuring the Directorates:**

- Attached Directorates of CBDT to be reorganized and renamed on functional lines, and the designations of IRS officers to be aligned on the lines of Ministries and attached offices of other Departments.
- Cadres of the attached Directorates to be merged, with cadre control resting with the DGIT (Admin)
- Restructuring of some Directorates along with formation of new Directorates, including new Directorates General of, 'Risk Assessment', to cater to the changing and emerging needs of the Department

(v) **Strengthening of the specialist support Cadres**

- 289 new posts created in the Electronic Data Processing (EDP) Cadre (existing 321)
- 151 new posts in the Official Language (OL) Cadre (existing 203)
- 228 new posts in the Personal Secretary (PS) Cadre (existing 228)

➤ 570 new posts in the Administrative Officers (AO) Cadre (existing 814)

The above new posts have been created to strengthen the Systems and administrative support systems throughout the Department, and to also improve career prospects and promotion avenues to the Cadres.

This strengthening/restructuring exercise is expected to improve the efficiency of the Income Tax Department resulting in increased revenue collection and better services to the taxpayers.