

**Ministry of Finance**  
**Department of Revenue**  
**(Central Board of Direct Taxes)**

**NOTIFICATION**

New Delhi, the \_\_\_<sup>th</sup> of \_\_\_\_\_, 2014

**G.S.R.** \_\_\_ In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of the Income Tax Department (Group 'C') Recruitment Rules, 2003 relating to Senior Tax Assistant and Income Tax Department (Office Superintendent) Group 'B' Non-Gazetted Posts Recruitment Rules, 2007 and Stenographer Grade-I Group 'B' Non-Gazetted Posts Recruitment Rules, 2005 as amended from time to time except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules regulating the method of recruitment to the posts of **Executive Assistant** in the Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance.

**1. Short title and commencement.**-(1) These rules may be called the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Executive Assistant, Recruitment Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Number of posts, Classification and scale of pay.** - The number of the said posts, their classification and the scale of pay attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed to these rules.

**3. Method of recruitment, age limit, other qualifications, etc.**—The method of recruitment, age limit, qualifications and other matters relating thereto shall be as specified in columns (5) to (13) of the said Schedule :

Provided that the recruitment by promotion against posts in the Region of a Cadre Controlling Authority shall be made only from amongst persons belonging to the cadres of that Region, as indicated against column 11 of the Schedule.

**4. Initial constitution -**

- (A) The incumbents in the posts of Office Superintendent (O.S.), Senior Tax Assistant (Sr. T.A.) and Stenographer, Grade-I (SG-I) in the pay band of Rs.9300-34800 with a Grade pay of Rs.4200 appointed on regular basis shall be designated as Executive Assistants appointed by promotion under the provisions of these rules.
- (B) Stenographer, Grade-I (SG-I) in this rule includes erstwhile Stenographer, Grade-II (SG-II) (since merged with Stenographer Grade-I in the pay band of Rs.9300 – 34800 with a grade pay of Rs.4200).

- (C) The existing seniority lists in the cadres of O.S., Sr. T.A., SG-I (and erstwhile merged SG-II in the pay band of Rs.9300-34800 and with a Grade pay of Rs.4200) shall be merged and a common seniority list of Executive Assistants shall be prepared as below:

The seniority list of existing O.S., SG-I and Sr.T.A. shall be prepared on the basis of date of entry into the Grade Pay Rs. 4200/- with the inter-se seniority in their respective grades being maintained.

- (D) In cases where the date of entry into the cadre of O.S. and SG-I or that of Sr. TA, as the case may be is the same, the *inter se* seniority shall be decided as below:
- i) By the total length of service in the Income Tax Department in all cadres together - with the person having longer service placed above the person with lesser service.
  - ii) Then by Date of Birth— with the older placed above the younger.
- (E) The service rendered in the grades of Sr. T.A., S.G.-II, O.S. and SG-I would be considered as service rendered in the cadre of Executive Assistant for the purpose of promotion to the next higher post and for the purpose of pensionary benefits.
- (F) Where a O.S., Sr. T.A. and SG-I had refused promotion to the cadre of A.O., Grade-III or Inspector of Income Tax or Private Secretary and to whom the bar on promotion as per para 17.12 of G.I., Department of Personnel & Training O.M. No.22011/5/86-Estt. (D) dated the 10<sup>th</sup> April, 1989 as amended by O.M.No.22011/5/91Estt. (D) dated the 27<sup>th</sup> March, 1997 of Part-V of Consolidated Instructions of Departmental Promotion Committees is applicable, the balance period of bar on the date of designating them as Executive Assistant would be applicable in the cadre of Executive Assistant and they would be eligible for promotion from Executive Assistant cadre to the cadre of A.O., Grade-III or Inspector of Income Tax or Private Secretary only after the conclusion of the balance period of bar.

#### 5. Disqualifications – No person,-

- (a) who has entered into or contracted a marriage with a person having a spouse living; or
- (b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts:

Provided that the Central Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from

the operation of this rule.

**6. Power to relax** —Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, by order and for reasons to be recorded in writing and in consultations with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

**7. Saving** — Nothing in these rules shall affect reservations and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, Other Backward Classes, Ex-servicemen and any other special categories of persons, in accordance with the orders issued by the Central Government from time to time in this regard.



# SCHEDULE

Name of the post	Number of post	Classification	Pay Band and Grade Pay	Whether Selection or Non-Selection post
1	2	3	4	5
Executive Assistant.	19,837* (2013) *Subject to variation dependent on workload	General Central Services, Group 'B' Non-gazetted Ministerial	Rs.9300-34800 + Grade Pay of Rs. 4200	Selection

Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualification prescribed for direct recruits will apply in the case of promotees	Period of probation, if any
6	7	8	9
21-30 years (Subject to relaxation of upper age limit for specified categories of persons as per orders issued by the Central Government from time to time).	(i) A degree from a recognized university or equivalent qualification, and (ii) Having a data entry speed of 8000 key depressions per hour.	No	Two years for direct recruits (extendable by the competent authority in accordance with the instructions issued by the Government from time to time).
Note: In case of recruitment through the Staff selection Commission, the crucial			Note:- 1. Passing of departmental examination for Ministerial Staff shall be a condition precedent for successful completion of probation.

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date for determining the age limit shall be as advertised by the SSC. Otherwise, the crucial date for determining the age limit shall be the general closing date and not the extended closing date prescribed for candidates in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh Division of Jammu and Kashmir State, Lahul and Spiti District and Pangi Sub-division of Chamba District of Himachal Pradesh, Andaman and Nicobar Islands or Lakshadweep

2. The drawal of third and subsequent annual increment shall be postponed till the date on which the official is declared to have passed the departmental examination.
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Method of recruitment : whether by direct recruitment or by promotion or by deputation/absorption and percentage of the posts to be filled by various methods	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made
10	11
Two-thirds of the vacancies by promotion and one-third by direct recruitment.	<p><b>Promotion :</b></p> <p>Tax Assistants and Stenographers, Grade-II in the pay band of Rs.5200-20200 with Grade Pay of Rs.2400 with three years' regular service in the Grade who have passed the prescribed Departmental examination for Ministerial Staff.</p> <p>In case of incumbent Stenographers, Grade-II in the pay band of Rs.5200-20200 with Grade pay of Rs.2400 and having five years' regular service in the grade, the requirement of passing the Departmental Examination for Ministerial Staff would be relaxed and they would be considered for promotion to the cadre of Executive Assistant subject to the condition that they pass the Departmental Examination for Ministerial Staff within 2 years of their promotion. The drawal of third and subsequent annual increment shall be postponed till the date on which the official is declared to have passed the departmental examination. The official shall not be eligible for any further promotion till he or she passes the departmental examination. Such relaxation would be available up to recruitment year 2016-17.</p> <p><b>Note :</b></p> <ol style="list-style-type: none"> <li>1. Promotion to the grade of Executive Assistant will be made region wise.</li> <li>2. For the purpose of reckoning three/ five years' regular service in the grade, the service rendered by an inter-region transferee in the old region shall not be counted in the new region which he has joined on such transfer, if the transfer is on the request of the officer concerned.</li> <li>3. Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered, provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.</li> </ol>

If a Departmental Promotion Committee exists, what is its composition	Circumstances in which Union Public Service Commission to be consulted in making recruitment
12	13
<p><b>Departmental Promotion Committee (for promotion):-</b></p> <ol style="list-style-type: none"> <li>1. Pr. Chief Commissioner of Income Tax (Cadre Controlling Authority) - Chairman</li> <li>2. An Officer not below the HAG grade to be nominated by Principal Chief Commissioner of Income Tax (Cadre Controlling Authority) - Member</li> <li>3. Local Officer not below the HAG grade, of Customs and Central Excise Department - Member</li> <li>4. One Scheduled Caste or Scheduled Tribe Officer not below the rank of Joint Commissioner of Income Tax or Liaison Officer (in accordance with the instructions issued by the Government from time to time) as nominated by Principal Chief Commissioner of Income Tax (Cadre Controlling Authority), unless one of the members at (1) to (2) belongs to Scheduled Caste or Scheduled Tribe.</li> </ol>	<p>Consultation with Union Public Service Commission is necessary for amendment or relaxation of any provision of these rules.</p>