

## **THE INDIAN REVENUE SERVICE RULES, 1988**

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## **THE INDIAN REVENUE SERVICE RULES, 1988**

In exercise of the powers conferred by the proviso to Art. 309 of the Constitution the President hereby makes the following rules for regulating recruitment to the Indian Revenue Service, namely:

### PART 1

#### General

#### **1. Short title, extent and commencement :-**

- (1) These rules may be called the Indian Revenue Service Rules. 1988.

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

## **2. Definitions :-**

In these rules, unless the context otherwise requires.-

(a) "Commission" means the Union Public Service Commission,

(b) "Controlling Authority" means the Government of India in the Ministry of Finance (Department of Revenue),

(c) "Departmental Promotion Committee" means a Committee constituted to consider promotion and confirmation of officers in any grade ;

(d) "dirty post" means any post, whether permanent or temporary, included in Schedule 1:

(e) "Examination" means the Civil Service Examination held by the Commission for recruitment to Central Service Group 'A' :

(f) "Government" means the Government of India :

(g) "Grade" means a grade specified in column (2) of Schedule 1;

(h) "Schedule" means a Schedule shall have the meanings respectively assigned to them in Cls. (24) and (25) of Art. 366 of the Constitution;

(i) "Service" means the Indian Revenue Service,

## **3. Constitution of the Service :-**

There shall be constituted a Service to be known as the Indian Revenue Service consisting of persons appointed to the Service under rule 6 and 7.

## **4. Grades, authorised strength and its review :-**

(1) The duty posts included in the various grades of the Service their number and the scales of pay on the date of commencement of these rules shall be as specified in Sch. I.

(2) After the date of commencement of these rules, the authorised strength of the posts in various grades shall be such as may, from time to time be determined by the Government.

(3) The Government may, from time to time, make such temporary alteration in the sanctioned strength of the duty posts in various grades as it thinks necessary.

(4) The Controlling Authority may, in consultation with the Commission, include in the Service such posts (other than those included in Sch. 1) as may be deemed equivalent to the posts included in the Service in status, grades, scales of pay and professional context, or exclude from the Service any posts included in the said Schedule.

(5) The Controlling Authority may, in consultation with the Commission, appoint an officer whose post is included in the Service under Sub-rule (4) to the appropriate grade of the Service in a temporary capacity or in a substantive capacity, it thinks fit, and fix his seniority in that grade in accordance with the general orders or instructions issued by the Government from time to time.

#### **5. Members of the Service :-**

The following persons shall be members of the Service, namely:

(a) persons deemed to have been appointed to duty posts under Rule 6: and

(b) persons appointed to duty posts under Rule 7.

(2) A person referred to in Cl. (a) of sub-rule (1) shall be a member of the Service in the appropriate grade applicable to him.

(3) A person referred to in Cl. (b) of sub-rule (1) shall be a member of the Service in the appropriate grade applicable to him from the date of such appointment.

#### **6. Initial constitution of the Service :-**

The existing officers of the Indian Income- tax Service (Group'A') holding duty posts in various grade of that Service on regular basis or holding lien on such duty posts on the date of commencement of these rules shall be deemed to have been appointed to the appropriate duty posts and grade in the Service in a substantive or officiating capacity, as the case may be.

#### **7. Future maintenance of the Service :-**

(1) Any vacancy arising in any of the grades after the initial constitution of the Service under Rule 6 shall be filled in the manner hereinafter provided in this rule.

(2) Fifty per cent of the vacancies in the grade of Assistant Commissioner of Income- tax (Junior Scale) shall be filled by direct recruitment on the basis of the results of the Examination and the

remaining 50 per cent of the vacancies arising in that grade shall be filled by promotion of Income-tax Officer on the basis of the selection in accordance with provisions of Sch. II

(3) Appointment in the Service to the posts of Assistant Commissioners of Income- tax (Senior Scale) and above shall be made by promotion from amongst the officers the next lower grade with the minimum qualifying Service as specified in column (4) of Sch. II.

(4) The selection of officers for promotion shall be made by selection on merit, except in the case of promotion to the post in the grade of Assistant Commissioner of Income-tax (Selection Grade) which shall be in the order of seniority subject to rejection of the unfit on the recommendation of the Departmental Promotion Committee constituted in accordance with Sch. III.

**8. Seniority of initial constitution of the Service :-**

The relative seniority of the member of the service, appointed to any grade in accordance with Rule 6 at the time of initial constitution of the service shall be governed by their relative seniority obtaining immediately before the date of commencement of these rules; Provided that if the seniority of any such member has not been specifically determined immediately before the said date, the same shall be determined in accordance with the rules applicable to such member before the commencement of these rules.

**9. Seniority of Assistant Commissioner of Income-tax (Junior Scale) :-**

The seniority of persons appointed to the grade of Assistant Commissioner of Income-tax (Junior Scale) shall be determined in the manner indicated below -

(i) the seniority among such officers promoted from the grade of the ITOs inter sc shall be determined in the order of their selection for such promotion and officers promoted on the basis of an earlier selection shall rank senior to those promoted on the basis of a subsequent selection ;

(ii) the seniority among the direct recruits inter se shall be determined by the order of merit in which they are selected for such appointment by the Commission and any person appointed on basis of an earlier selection shall rank senior to all other persons appointed on the basis of any subsequent selection; and

(iii) the relative seniority among the promotees and the direct recruits shall be in the ratio of I : I and the same shall be so determined and regulated in accordance with a roster maintained for the purpose which shall follow the following sequence, namely :-

- (a) promotee;
- (b) direct recruit,
- (c) promotee,
- (d) direct recruit and so on.

**10. Seniority of other members of the Service :-**

The seniority inter se of officers to the Senior scale. Junior Administrative Grade. Senior Administrative Grade and Higher Grade shall be determined in the order of their position in the respective select lists for promotion to such grades and those promoted on the basis of an earlier selection shall rank senior to those promoted on the basis of a subsequent selection.

**11. Probation :-**

(1) Every officer on appointment to the Service either by direct recruitment or by promotion to the grade of Assistant Commissioner of Income-tax (Junior Scale) shall be on probation for a period of two years ; Provided that the Controlling Authority may extend the period of probation in accordance with the orders of the instructions issued by the Government from time to time in this regards : Provided further that any decision for extension of the period of probation shall be taken ordinarily within eight week of the expiry of the previous period of probation and communicated in writing to the concerned officer together with the reason for so doing within the said period.

(2) On completion of the period of probation or any extension thereof, the officer shall, if considered fit to the permanent appointment, be retained in his appointment on regular basis and be confined in due course against the available substantive vacancy.

(3) If during the period of probation on any extension thereof, as the case may be. the Government is of the opinion that an officer is not fit for permanent appointment, the Government may -

(a) if he was appointed by direct recruitment, discharge him from service :

(b) if he was appointed by promotion, revert him to the post held by him immediately before such promotion.

(4) During the period of probation of any extension thereof, the officer may be required by the Government to undergo such course of training and instructions and to pass such examination and tests (including examination to Hindi) as the Government may consider necessary as a condition to satisfactory completion of the probation.

(5) As regards other matters relating to probation, the members of the Service will be governed by the orders or instructions issued by the Government from time to time in this regard.

**12. Appointment to the Service :-**

All appointment to the Service shall be made by the Controlling Authority for all the duty posts in various grades of the Service.

**13. Liability, for Service in any part of India and other conditions of Service :-**

(1) The officers appointed to the Service shall be liable to serve any where in India or outside.

(2) The conditions of service of the members of the Service in respect of matters for which no provision is made in these rules shall be the same as are applicable, from time to time, to the officers of the Central Civil Services in general.

**14. Disqualification :-**

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 Service : Provided that the 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.

**15. Power to Relax :-**

Where the Government is of the opinion that it is necessary or

expedient so to do, it may by order, for reason to be recorded in writing and in consultation with the Commission, relax any of the provisions of these rules with respect to any class or category of persons.

**16. Savings :-**

Nothing in these rules shall affect reservations relaxation of age limit and other concession required to be provided for the Scheduled Castes, the Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.

**17. Interpretation :-**

If any question relating to interpretation of these rules arises, it shall be referred to the Government who shall decide the same.

**18. Repeal :-**

Save as provided in Rule 8 of these rules, the Income-tax Officer Class I, Service (Regulation of Seniority) Rules, 1973, are hereby repealed : Provided that such repeal shall not affect anything done or any action taken under the said rules before such repeal.

SCHEDULE 1

Designation, Number and Scale of Pay of Duty Posts included in the various Grades of the Indian Revenue Service			
Sl. No.	Grade and Scale of pay.	Designation.	No. of posts.
1	2	3	4
1.	Higher Grade (Rs. 8300-7600).	Chief Commissioner of Income-tax/Director General of Income tax.	21.
2.	Senior Administrative Grade (Rs. 5900-6700) Rs. 2500-2700+Spl. Pay Level-I-per-revised scale Rs. 2250-2500-Level-II- pre-revised scale.	Commissioner of Income-tax/ Director of Income tax merged.	130.
3.	Junior Administrative Grade (Selection Grade) Rs. 4500-5700	Deputy Commissioner of Income-tax/Deputy Director of	396

	(Rs. 2000-2250) perrevised scale.	Income tax/Senior Authorised Representative.	
4.	Junior Administrative Grade (Rs. 3700-5000) (Rs. 1500-2000) pre revised).	Deputy Commissioner of Income-tax/ Deputy Director of Income tax/Senior Autho rised Representative.	1096
5.	Senior scale (Rs. 3000-4500) (Rs. 1100-1600pre-i-evised).	Assistant Commissioner of Income-tax/Assistant Director of Income tax/Junior Autho rised Representative.	665
6.	Junior Scale (Rs. 2200-4000) (Rs. 700-1300 pre-revised scale).		

SCHEDULE 2

Method of Recruitment, Field of Promotion and Minimum qualifying Service in the			
Next Lower Grade for Appointment of Officers on Promotion to Duty posts included in the various Grades of the Indian Revenue Service			
SI.	Grade.	Method of recruitment.	Field of selection and the minimum qualifying service for promotion.
No.			
1	2	3	4
1.	Higher Grade (Chief Commissioner of Income-tax/Director General of Income tax). '	By promotion on the basis of selection on merit.	Commissioner of Income-tax/Director of Income-tax with three years regular service in Senior Administrative Grade in the pay scale of Rs. 5900-6600.
2.	Senior Administrative Grade (Commissioner of Income-tax/Director	By promotion on the basis of selection on merit.	Deputy Commissioner of Income-tax/Deplity Director of Income-tax with 8 years' regular service, if any, in the

	of income-tax).		non-functional grade or 17
			years' regular service Grade
			'A' of Indian Revenue
			Service out of which at least
			4 years should be in the
			grade of Deputy Com
			missioners of Income-
			tax/Deputy Directors of
			Income-tax.
3.	Junior Administra tive Grade (Selec tion Grade).	By promotion on the basis of seniority- cum- fitness.	Officers in Junior Adminis trative Grade who enter 14th year of service' in Grade 'A' Posts in Indian Revenue Service on the first July of the year calculated from the year following the year of Examination on the basis of which the officer was recruited or the year in which he was promoted to Grade "A' as the case may be.
4.	Junior Administrative Grade.	By promotion on the basis of selection.	Officers in the Scale with not less than five years regular service in that grade.
5.	Senior Scale.	By promotion on the basis of seniority- cum- fitness.	Officers in the Junior Scale with not less than 4 years' regular service in that Grade.
6.	Junior Scale.	(i) 50% by promotion on the basis of selection.	Income-tax Officer with not less than 3 years' regular

	(it) 50% by direct recruitment sub-rule (2)	service in that grade.
	of Rule 7.	

Note. If an officer appointed in any post in the Service is considered for the

purpose of promotion to a higher post all persons senior to him in the grade shall also be

considered notwithstanding that they may not have rendered the requisite number of

years of service.

### SCHEDULE 3

Composition of Departmental Promotion Committee for considering cases of			
promotion and Confirmation of Group 'A' Officer of the Indian Revenue Service.			
SI. No.	Grade.	DPC for considering pro motion.	DPC for considering confirmation.
1	2	3	4
1.	Higher Grade (Chief Commissioner of Income-tax/ Director General of Income-tax).	1. Chairman-Member. UPSC/Chairman.	
		2. Secretary Department of Revenue-Member.	
		3. Chairman, CBDT-Member	
		4. Member. CBDT-Member.	
2.	Senior Administrative Grade (Commissioner of Income-tax/Director of Income-tax).	1. Chairman/Member, UPSC/chairman.	
		2. Secretary Department of Revenue-Member.	
		3. Chairman, DBDT-Member.	
		4. Member, CBDT-Member.	

3.	Junior Administra	1. Chairman. CBDT-	
	tive Grade (Selec	Chairman.	
	tion Grade).		
		2. Member, CBDT-	
		Member.	