

Directorate of Income-tax (IT)
Central Board of Direct Taxes
Department of Revenue
Ministry of Finance
New Delhi – 110001.

F.No. DE/Delhi/Effective Date/DIT/2011

Date: 22.12.2011

To

All Cadre Controlling Chief Commissioners of Income Tax,
All CIT (In-charge of Examn.) (By name)

Madam/Sir,

Sub:- Effective date of passing of Examinations – Instruction reg.

The CBDT Instruction F. No. A-32013/3/2000-Ad. VI dated 18.07.2000, wherein the date of passing the Examination was reckoned from the last date of the Examination, was modified by Instruction F.No. OA 542/1995/CAT Cuttack/2002/DIT/697 dated 22.05.2009.

2. The modification was necessitated in the light of the decision of the Hon'ble Orissa High Court in W.P. (C) No. 224 of 2003 dated 31.10.2008 in the case of Union of India & Ors. Vs. Kishore Chandra Mohanty & Ors. In the said judgement Hon'ble Orissa High Court has also referred to the decision of the Hon'ble Supreme Court in UPSC Vs. Ajaya Kumar Das & Others [Civil Appeal No. 6295 of 2001 dated 10.09.2001]

3. As per the modified Instruction dated 22.5.2009 it was decided that, henceforth, the effective date of passing of Examination shall be the date of declaration of result by the Directorate of Income Tax (IT) in the case of ITOs/ITIs Examination and by the CCIT/CIT (Incharge of Examination) in the case of MS Examination.

4. However para 4 of the Instruction dated 22.5.2009 stated that in a case where the Examination is held in a particular calendar year and the result thereof is declared in any subsequent calendar year, the effective date of passing the Examination shall be deemed to be the 1st of January of the calendar year in which the result has been declared.

5. The matter has been reconsidered in the Board Meeting held on 24th November 2011 and it has been decided to modify Instruction F. No. OA – 542/1995/CAT Cuttack/2002/DIT/697 dated 22.05.2009 by deleting para 4 from it, prospectively i.e. with effect from Departmental Examination – 2011 onwards.

Yours Faithfully,

Dr. Preeti Jain Das
Addl. DIT(Exam.) (OSD)
New Delhi.