DEPARTMENTAL EXAMINATION RULES FOR INCOME TAX OFFICERS – 2009
(Effective from Exam. 2009 onwards)

INTRODUCTION
These rules may be called the Departmental Examination Rules for INCOME TAX OFFICERS, 2009. These rules will be applicable for the Departmental Examination for the calendar year 2009 and subsequent years.

RULES-I : AUTHORITY AND PERIODICITY
A Departmental Examination for Income Tax Officers will be held by the Directorate of Income Tax (Income Tax) on behalf of the Central Board of Direct Taxes, New Delhi once a year, preferably in the first half of the calendar year. This is, however, subject to change at the discretion of the Director of Income Tax (IT). The Director of Income Tax (IT) will notify the exact dates of examination and fix the time table, well in advance of the examination.

RULE-II : CIT - INCHARGE OF EXAMINATION
A Commissioner of Income Tax nominated by the Chief Commissioner of Income Tax (Cadre Control) shall be responsible for the proper conduct of the Departmental Examination for Income Tax Officers in that Region/Charge. The Chief Commissioner of Income Tax shall authorise the Commissioner of Income Tax so nominated:
(a) to receive applications from the candidates appearing in the examination in the prescribed proforma provide in Rule-XI of these Rules;
(b) to intimate to the Director of Income Tax (IT) the requirement of question papers;
(c) to furnish all statement that have a bearing on the conduct of the examination in the form as prescribed by DIT(IT) from time to time;
(d) to make all arrangements for the proper conduct of the examination and declaration of results thereof including allotment of Roll numbers, distribution of question papers, prescribing the procedure in the Examn. Hall etc.
(e) to perform such other essential functions not covered by Sub-Rules II(a) to II(d) as may be deemed necessary by the DIT (IT).

RULE-III : ELIGIBILITY
Eligibility of the candidates to appear in the Departmental Examination for Income Tax Officers shall be determined by the DIT(IT) from time to time after approval from the Chairman, CBDT.

RULE-IV : CHANCES PERMISSIBLE AND AGE LIMIT
(a) A maximum of 10 number of chances may be availed of by a candidate;
(b) There shall be no bar on age limit for appearing in the Departmental Examin.

EXPLANATION : In the calculation of maximum number of ten chances the chances availed by the candidates prior to the 2009 Examin. shall not be taken into account.

RULE-V : SUBJECTS OF THE EXAMINATION
(a) The Departmental Examination for ITOs will be in the following subjects as per syllabus given in the appendix:

<table>
<thead>
<tr>
<th>Paper no.</th>
<th>SUBJECT</th>
<th>Type</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income Tax Law and computation (Without books)</td>
<td>Objective</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Advanced Accountancy (Without books)</td>
<td>Objective</td>
<td>100</td>
</tr>
</tbody>
</table>
3. Allied Laws (Without books) | Objective | 100
4. Office Procedure (Without Books) | Objective | 100
5. Income-tax & Accountancy (Combined Practical) (With I.T Act & Rules) | Subjective | 100

(b) Each of the 4 objective type papers (Paper No. 1 to 4) shall consist of 100 questions to be attempted in 2 hrs. Thus each question shall carry 1 mark.

(c) ¼ mark shall be deducted for every incorrect answer for the objective type papers.

(d) The subjective paper (paper no. 5) shall be of 3 hrs. and shall be a test of candidates subjective skills in Income-tax law and computation & Advanced Accountancy with each of these subjects represented in the proportion of 50:50.

RULE-VI : PASS PERCENTAGE

(a) A candidate will be declared to have completely passed the Departmental Examination for ITOs if he secures a minimum of 50% (45% in the case of SC/ST candidate) in each of the subjects referred to in Rule V above and 50% marks in aggregate (45% in the case of SC/ST candidate).

(b) A candidate who has secured 50% (45% in the case of SC/ST candidate) or more marks in a particular subject or subjects in one examination will be exempted from appearing in that subject or those subjects in the subsequent examination.

(c) Marks in any paper being a fraction like ¼, ½, ¾ shall be rounded off to the nearest whole number i.e. 39¼ shall be rounded of to 39; 39½ & 39¾ shall be rounded off to 40;

RULE-VII : TREATMENT OF CANDIDATE USING UNFAIR MEANS

A candidate who is or has been found to be indulging in any one or more of the following:

i. Obtaining support for his candidature by any means;

ii. Impersonating;

iii. Procuring impersonation by any person;

iv. Submitting fabricated document or documents which have been tampered with;

v. Making statements which are incorrect or false : suppressing material information;

vi. Resorting to any other irregularity or any other improper means in connection with his or her candidature for the examination or in connection with the result of the Examination;

vii. Using unfair means in the examination hall;

viii. Misbehaving in the examination hall in any manner and

ix. Attempting to commit or as the case may be to abet in the commission of all or any of the acts specified in the foregoing clauses.

may, in addition to rendering himself liable to criminal prosecution and disciplinary action under the appropriate rules, will be liable to any one or more of the following penalties:

(a) to be disqualified by the Competent Authority from the examination for which he is a candidate and be declared as failed obtaining Zero marks in all the papers in which he appeared in that Examination.

(b) to be debarred either permanently or for a specified period by the Competent Authority.

(c) to be given an adverse entry in the Annual Confidential Report by the Controlling Officer / Reviewing Officer on the advice of the DIT(IT).

Explanation I : “Competent Authority” shall be the DIRECTOR OF INCOME TAX (Income Tax), New Delhi.

Explanation II : A candidate found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall shall be deemed to have used unfair means in the examination hall. Candidates communicating with each other or exchanging
calculators, chits, blotting papers etc. (on which something is written) shall also be treated to have used unfair means.

RULE-VIII : PROCEDURE FOR AWARD OF PUNISHMENT  
(a) The Competent Authority shall issue a memorandum to the candidate requiring him to submit his explanation within 30 days (which may be extended at the discretion of the Competent Authority in appropriate case for sufficient reasons) of the receipt of the memorandum of charges of which he/she has been found guilty.  
(b) The Competent Authority shall examine all the material available on record. After making a careful evaluation of the said material on record, if the Competent Authority arrives at the conclusion that the allegation against candidate stand proved either wholly or partly, he shall proceed to determine the punishment to be imposed and pass appropriate order in writing.

RULE-IX : REVIEWING AUTHORITY  
(a) A candidate aggrieved by the order of punishment by the Competent Authority under Rule-VIII may within 30 days of the receipt of the said order represent to the Director General (Admn.), New Delhi for the review of the punishment order. The Director General (Admn.), New Delhi shall have the powers to condone the delay in filing of the review petition for a further period of 30 days from the date of receipt of the said order of punishment by the candidate.  
(b) The Director General (Admn.), New Delhi after going through the facts reported to him appraising the evidence on record and the representation of the candidate, shall pass appropriate orders in writing. The order passed by the Director General (Admn.), in respect to all matters connected with the imposition modification or revocation of the punishment shall be final.

RULE-X : REVALUATION & REPRESENTATION  
No request shall be entertained under any circumstances for revaluation or re-totalling of the Answer-scripts for the objective type papers. The request for recounting of marks will, however, be entertained for the subjective type paper, if a representation is submitted by the candidate to the Commissioner (In-charge of Examination) within 30 days from the date of declaration of the result by him. The Commissioner of Income Tax (In-charge of Examination) shall forward all the representations received by him to the DIT (IT), New Delhi within the aforementioned period of 30 days.

RULE-XI : APPLICATION FOR APPEARING IN THE EXAMINATION  
The application for appearing in the examination will be made by the candidate to the Commissioner of Income Tax (Incharge of Examination) in the prescribed format as and when called for, after the declaration of the results for the preceding year by the CCIT / CIT (Incharge of Examination).

RULE-XII : LIST / STATEMENT TO BE SENT BY THE CIT, INCHARGE OF EXAMINATION  
The Commissioner of Income Tax (Incharge of Examination) shall send the following lists of statement to the Director of Income Tax (Income Tax) :  

<table>
<thead>
<tr>
<th>List</th>
<th>Description</th>
<th>Due Date</th>
</tr>
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<tbody>
<tr>
<td>&quot;B&quot;</td>
<td>List of candidates allowed to appear as per permission granted by the CIT (Incharge of Examination) including the Roll Nos. allotted to the candidate and the exemption marks obtained by them in different subjects in earlier years’ examinations in the prescribed proforma. The absentees in the examination in any particular subject(s) must be marked.</td>
<td>Within 15 days of the conclusion of examination.</td>
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RULE-XIII : RESULT OF THE CANDIDATES

The result of the examination will be compiled in the Directorate and communicated to the Commissioners (Incharge of Examination). The Commissioner (Incharge of Examination) will announce the same to the candidates showing the marks in each subject. They will declare the names of the candidates who have passed the examination fully and send the list of fully successful candidates to the Director of Income Tax (Income Tax), Director General of Income-tax (Admn.) and the CBDT within 15 days of the declaration of the results.

Explanation:

(a) Delay in conduct of Examn. or declaration of the results shall not give rise to any rightful claim to the applicants for being considered for promotion for vacancies of the year by deeming to be eligible as on 1st of January of the relevant vacancy year irrespective of when the Examn. is held and when the results are declared;

(b) No relaxation, whatsoever, would be given to any categories of employees on account of delay in conducting Examn. or declaring the results thereof.

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