

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

New Delhi, the 25th September, 2024

**G.S.R. 132.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of the Income-tax Department (Inspector) Recruitment Rules, 1969, except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules to regulate the method of recruitment to the post of Inspector of Income Tax in the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, namely:-

**1. Short title and commencement.**- (1) These rules may be called the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Inspector of Income Tax (Group 'B' Post) Recruitment Rules, 2024.

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

**2. Number of post, classification and level in pay matrix.**- The number of the said post, its classification and the level in the pay matrix 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 to the said post shall be as specified in columns (5) to (13) of the said Schedule.

**4. 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 said post:

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.

**5. 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 consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

**6. Saving.**- Nothing in these rules shall affect reservation, relaxation of age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, other backward classes, ex-servicemen and 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 post.	Number of post.	Classification.	Level in pay matrix.	Whether selection post or non-selection post.
(1)	(2)	(3)	(4)	(5)
Inspector of Income Tax.	13293* (2024) *Subject to variation dependent on workload. <b>Note:</b> The region-wise sanctioned strength of Inspectors of Income Tax shall be the following, namely:- (1) Gujarat 1032 (2) Karnataka and Goa 835 (3) Madhya Pradesh and Chhattisgarh 546 (4) Odisha 227 (5) North West Region 867 (6) Tamil Nadu & Puducherry 1058 (7) Delhi 1798 (8) North East Region 248 (9) Andhra Pradesh 716 (10) Rajasthan 491 (11) Uttar Pradesh (West) and Uttarakhand 507 (12) Kerala 343 (13) West Bengal and Sikkim 968 (14) Uttar Pradesh (East) 434 (15) Mumbai 1863 (16) Nagpur 219 (17) Bihar and Jharkhand 403 (18) Pune 738	General Central Service, Group 'B', Non-Gazetted, Non-Ministerial.	Level-7 in the pay matrix (Rs.44900-142400).	Selection Post

Age-limit for direct recruits.	Educational and other qualifications required for direct recruits.	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.	period of probation, if any.
(6)	(7)	(8)	(9)
Not exceeding 30 years of age. (Relaxable for	Essential Qualification: Bachelor degree from a recognised University	Age : No. Educational qualifications: Yes. <b>Note:</b> Educational qualification	Two years for Direct Recruits. <b>Note:</b> Direct Recruits shall

<p>Government servants upto five years in accordance with the instructions or orders issued by the Central Government).</p> <p><b>Note:</b> The crucial date for determining the age-limit shall be as advertised by the Staff Selection Commission.</p>	<p>or Institute.</p> <p><b>Note:</b> Qualifications are relaxable at the discretion of the Staff Selection Commission/Competent Authority, for reasons to be recorded in writing, in case of candidates otherwise well qualified.</p>	<p>prescribed for Direct Recruitment shall not apply in case of existing incumbents in the grades of Office Superintendent and Stenographer Grade-I on the date of notification of these rules.</p>	<p>be required to pass a Departmental Examination for Inspectors of Income Tax, as prescribed by the Competent Authority, for successful completion of probation.</p>
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Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods.	In case of recruitment by promotion or deputation/absorption, grades from which promotion or deputation/absorption to be made.
(10)	(11)
<p>(1) Fifty per cent. by Promotion; and</p> <p>(2) Fifty per cent. by Direct recruitment.</p>	<p><b>Promotion:</b></p> <p>Amongst the grades of Office Superintendent and Stenographer Grade – 1 in Level-6 in the Pay Matrix (Rs.35400–112400) with five years' regular service in the grade, and who have passed Departmental Examination for Inspector of Income Tax.</p> <p><b>Note 1:</b> The eligibility service shall continue to be three years for persons holding the feeder posts i.e., Office Superintendent (Level-6) and Stenographer Grade-I (Level-6) on regular basis on the date of Notification of these rules.</p> <p><b>Note 2:</b> Promotion to the grade of Inspector of Income Tax will be made region-wise.</p> <p><b>Note 3:</b> The ratio of feeder grades, namely, Office Superintendents and Stenographers Grade-I in</p>

	<p>level-6 in the pay matrix (Rs.35400–112400) shall be maintained at the ratio 4:1.</p> <p><b>Note 4:</b> Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors shall 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.</p>
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<p><b>If a Departmental Promotion Committee exists, what is its composition.</b></p>	<p><b>Circumstances in which Union Public Service Commission is to be consulted in making recruitment.</b></p>
(12)	(13)
<p>Group 'B' Departmental Promotion Committee (for considering promotion) consisting of :-</p> <ol style="list-style-type: none"> <li>1. Principal Commissioner of Income Tax or Commissioner of Income Tax nominated by the Principal Chief Commissioner of Income Tax (Cadre Controlling Authority) - Chairperson;</li> <li>2. Additional or Joint Commissioner of Income Tax (Headquarters) to be nominated by the Principal Chief Commissioner of Income Tax (Cadre Controlling Authority) - Member;</li> <li>3. Local Additional or Joint Commissioner of Customs and Central Excise Department/Central Goods and Services Tax - Member;</li> <li>4. One Officer not below the rank of Additional or Joint Commissioner of Income Tax other than Additional or Joint Commissioner of Income Tax (Headquarters) - Member.</li> </ol> <p>Group 'B' Departmental Confirmation Committee (for considering confirmation) consisting of :-</p> <ol style="list-style-type: none"> <li>1. Principal Commissioner of Income Tax or Commissioner of Income Tax nominated by the Principal Chief Commissioner of Income Tax (Cadre Controlling Authority) - Chairperson;</li> <li>2. Additional or Joint Commissioner of Income Tax (Headquarters) to be nominated by the Principal Chief Commissioner of Income Tax (Cadre Controlling Authority) - Member;</li> <li>3. Local Additional or Joint Commissioner of Customs and Central Excise Department/Central Goods and Services Tax - Member;</li> </ol>	<p>Consultation with Union Public Service Commission is not necessary.</p>

4. One Officer not below the rank of Additional or Joint Commissioner of Income Tax other than Additional or Joint Commissioner of Income Tax (Headquarters) – Member.	
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ASHOK KUMAR SINGH, Under Secy.