

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

New Delhi, the 20th September, 2024

**G.S.R. 126.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of --

- (i) The Income-Tax Department (Group 'C') Recruitment Rules, 2003, in so far as they relate to the post of **Senior Tax Assistant**; and
- (ii) The Ministry of Finance, Income Tax Department (**Office Superintendent**) Group 'B' Non-Gazetted post Recruitment Rules, 2007,

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 **Office Superintendent** 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, **Office Superintendent** (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 posts, Classification and Level in Pay Matrix.** - The number of the said post, its classification and 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. 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.

**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 consultations 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 reservations, relaxation of age-limit 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	Level in pay matrix	Whether Selection post or Non-Selection post
1	2	3	4	5
Office Superintendent	15977* (2024) *Subject to variation dependent on workload.	General Central Service, Ministerial, Non-Gazetted, Group 'B'	Level – 6 in the Pay Matrix (Rs. 35,400 – 1,12,400)	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
<p>Not exceeding 30 years of age. (Relaxable for Government servants upto five years in accordance with instructions or orders issued by Central Government)</p> <p>Note: The crucial date for determining the age-limit shall be as advertised by the Staff Selection Commission.</p>	<p>Essential qualification: Bachelor degree from a Recognized University or Institute.</p> <p><b>Note:</b> Qualifications are relaxable at the discretion of the Staff Selection Commission or Competent Authority, for reasons to be recorded in writing, in the case of candidates otherwise well qualified.</p>	<p>Age: No Educational Qualification: Yes</p>	<p>Two years for Direct Recruits and Promotees</p> <p><b>Note 1:</b> Direct Recruits shall be required to pass a Departmental Examination for Ministerial Staff, as specified by the Competent Authority, for successful completion of probation.</p> <p><b>Note 2:</b> Direct Recruits and promotees shall be required to complete six weeks training as specified by the Central Board of Direct Taxes, Department of Revenue for successful completion of probation.</p>

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/deputation/absorption, grades from which promotion/deputation/absorption to be made
10	11
<ol style="list-style-type: none"> <li>1. Thirty Per cent by Promotion; and</li> <li>2. Seventy Per cent by Direct Recruitment</li> </ol>	<p><b>Promotion:</b></p> <p>Amongst the cadre of Tax Assistant in the level-4 in Pay Matrix (Rs. 25,500 - 81,100) with ten years' regular service in the Grade in the respective region, who have passed the Departmental Examination as specified by the Competent Authority from time to time.</p> <p><b>Note 1:</b> The eligibility service for the promotion to the post of Office Superintendent shall continue to be three years for persons holding the feeder post i.e. Tax Assistant, Level-4 on regular basis on the date of notification of these rules.</p> <p><b>Note 2:</b> Promotion to the grade of Office Superintendent will be made region wise.</p> <p><b>Note 3:</b> Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior 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.</p>

If a Departmental Promotion Committee exists, what is its composition	Circumstances in which Union Public Service Commission is to be consulted in making recruitment
<b>12</b>	<b>13</b>
<p><b>Group B Departmental Promotion Committee (for considering promotion) consisting of:-</b></p> <ol style="list-style-type: none"> <li>1. Principal Commissioner of Income Tax or Commissioner of Income Tax nominated by 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><b>Group B Departmental Confirmation Committee (for considering confirmation) consisting of:-</b></p> <ol style="list-style-type: none"> <li>1. Principal Commissioner of Income Tax or Commissioner of Income Tax nominated by 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>Consultation with Union Public Service Commission is not necessary.</p>

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ASHOK KUMAR SINGH, Under Secy.