GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES
DIRECTORATE OF INCOME TAX
(HUMAN RESOURCES DEVELOPMENT)

2nd Floor Jawahar Lal Nehru Stadium, Pragati Vihar, New Delhi-110003

F. No. DE-2026/Rules/2026/ADG-2/330

Dated: 22.07.2026

To,

1. All Principal Chief Commissioners of Income Tax (CCA);
2. All Principal Directors General / Directors General of Income Tax of Directorate under CBDT;
3. All In-charges of Examination for information.

Madam/ Sir,

Sub: Partial amendment to the Departmental Examination Rules, 2026 for Income Tax Officers, Income Tax Inspectors and Ministerial Staff, published on the official website on 29.05.2026 — forwarding of Notification dated 22.07.2026 — reg.

Kindly refer to the Departmental Examination Rules, 2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs) and Ministerial Staff (MS), published on the official website of the Department on 29.05.2026.

2. Consequent upon a review of the said Rules, certain partial amendments therein have been notified with the approval of the Competent Authority vide Notification under F. No. DE-2026/Rules/2026/ADG-2/329 dated 22.07.2026, a copy of which is enclosed herewith for kind information and necessary action.

3. As per the notified amendment, list of Case Laws for the Departmental Examination of ITO for the Examination Year 2026 is enclosed as per Annexure-A for necessary circulation.

4. It is requested that the enclosed Notification may kindly be circulated in the PCIT/CIT charges under your administrative control, so that the candidates intending to appear in the ensuing Departmental Examinations are duly apprised of the amended provisions.

5. This issues with the approval of the Competent Authority.

Encl.: As above.

Yours faithfully,

22/07/2026

(Smita Verma)

Addl. Director of Income-tax (Examination), HRD

Copy for information and necessary action to: —

1. The Web Manager, irsofficersonline.gov.in, for uploading on the website.
2. Guard File.

22/07/2026

(Smita Verma)

Addl. Director of Income-tax (Examination), HRD

Annexure-A

The list of 20 case laws for Departmental Examination of ITO for 2026

1. CIT(Exemption) v. International Health Care Education and Research Institute (2025) 482ITR 287 (SC) dated 11.02.2025
2. Assessing Officer (International Taxation) v. Nestle SA (2023) 458 ITR 756: 155taxmann.com 384 : (2024) 296 Taxman 580 (SC) dated 19.10.2023
3. ACIT(Exemptions) v. Ahmedabad Urban Development Authority (2022) 449 ITR 489 : (2023)290 Taxman 137 : [TS-814-SC-2022] (SC) dated 19.10.2022
4. Mansarovar Commercial (P) Ltd. v. CIT (2023) 453 ITR 661 : 149 taxmann.com 178 (SC)dated 10.04.2023
5. DCIT v. Mastech Technologies (P) Ltd. (Now Avaids Technovators (P) Ltd.)(2022) 449 ITR 239: 145 taxmann.com 157 : [TS-901-SC-2022] (SC) dated 03.11.2022
6. Union of India v. Baba Banda Singh Bahadur Education Trust (2023) 454 ITR 273:293Taxman 428 : 150 taxmann.com 40 [TS-223-SC-2023] (SC) dated 26.04.2023
7. CIT, Jaipur v. Prakash Chand Lunia (D) Thr. Lrs. &Anr (2023) 454 ITR 61 : 293 Taxman229: 149 taxmann.com 416: [TS-206-SC-2023] (SC) dated 24.04.2023
8. Checkmate Services (P) Ltd. v. CIT (2022) 448 ITR 518 : 143 taxmann.com 178 : [TS-791-SC-2022] (SC) dated 12.10.2022
9. Apex Laboratories (P) Ltd. v. DCIT (2022) 442 ITR 1:286 Taxman 200:13taxmann.com 286SC) dated 22.02.2022
10. PCIT v. Khyati Realtors (P) Ltd. (2022) 447 ITR 167 : 289 Taxman 60 (SC)] dated 25.08.2022
11. PTL Enterprises Ltd. v. DCIT (2022) 443 ITR 260 : 326 CTR 858 : 286 Taxman 564 (SC)
12. Principal Director of Income Tax (Investigation) &Ors. v. Lalji bhai Kanji bhai Mandalia(2022) 446 ITR 18 :288 Taxman 361 (SC) dated 13.07.2022
13. Ashwini Sahakari Rugnalaya v. Chief Commissioner of Income-tax (2021) 438 ITR 192 : 130taxmann.com 366 (2022) 284 Taxman 16 : 137 taxmann.com 483 (SC) dated 15.09.2021
14. PCIT v. Wipro Ltd. (2022) 446 ITR 1 : 288 Taxman 491 : 140taxmann.com 223 (SC) dated11.07.2022
15. Maruti Suzuki India Ltd. v. CIT (2020) 421 ITR 510 : 270 Taxman 75 : 114 taxmann.com129 : [TS-69-SC-2020] (SC) dated 07.02.2020
16. NDR Promoters (P) Ltd. v. PCIT (2019) 418 ITR 10 : 266 Taxman 93 (SC)
17. CIT, Faridabad v. Ghanshyam (HUF) (2009) 315 ITR 1 : 224 CTR 522 : 182 Taxman 368 : 26DTR 129 (SC) dated 16.07.2009
18. PCIT v. Abhisar Buildwell P. Ltd. (Civil No. 65802021 dated 24.04.2023
19. N K proteins Ltd vs. CIT (2017 TIOL 23 SC IT)
20. CIT VS. Poddar Cement Ltd. 226 ITR 625 (SC) dated 27.05.1997

22/07/2026

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F. No. DE-2026/Rules/2026/ADG-2/329 Dated: 22.07.2026

NOTIFICATION

Partial amendment to the Departmental Examination Rules-2026 for ITOs, ITIs, and Ministerial Staff published on official website on 29.05.2026 — Reg;.

Consequent upon review of the Examination Rules, 2026 published on official website on 29.05.2026, the following amendments in the Examination Rules-2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs), and Ministerial Staff (MS), are hereby notified with the approval of the Competent Authority.

AMENDMENT TO DEPARTMENTAL EXAMINATION RULES FOR INCOME TAX OFFICERS – 2026:

Name of the Examination	Concerned Para of Examination Rules	Existing Provision as per Examination Rules published on 29.05.2026	Amended Provision as per this Notification.
ITO Examination	Rule VI(1)(f)	For the objective-type papers, one-fourth **(1/4th)** mark shall be deducted for every incorrect answer	For the objective-type papers, one-eighth **(1/8th)** mark shall be deducted for every incorrect answer.
ITO Examination	**Annexure-I** PAPER-I (IT Law and Taxpayer Services)	3. 15 marks are allocated for the MCQs based on the learning of ratios of judgments of Hon'ble Supreme Court of India. Following is the list of topics for analysis: (a)Business expenditure/ disallowance (b)Capital gains (c)Exemption and deduction (d)Cash credits/ unexplained income (e)Reassessment/ reopening of assessment	3. 15 marks are allocated for the MCQs based on the learning of ratios of judgments of Hon'ble Supreme Court of India. List of case Laws will be issued for each Examination Year with the Exam Notification.

22/07/2026

		(f)Search assessments / post-search additions (g)Revisional Jurisdiction	
Inspector Examination	Rule VI(1)(e)	**1/4th** marks shall be deducted for every incorrect answer for the objective type papers.	**1/8th** marks shall be deducted for every incorrect answer for the objective type papers.
Ministerial Staff Examination	Rule VI(1)(c)	**1/4th** mark shall be deducted for every incorrect answer for the objective type papers.	**1/8th** mark shall be deducted for every incorrect answer for the objective type papers.
Ministerial Staff Examination	RULE VII: PASS PERCENTAGE	1. A candidate will be declared to have completely passed the Departmental Examination for Ministerial Staff if he/she secures a minimum of **50% marks** (45% in case of SC/ST/PwBD candidates) in each of the papers. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever. 2. A candidate who has secured **50%** (45% in case of SC/ST/PwBD candidates) or more marks in one or more papers in a particular examination will be exempted from appearing in that paper or those papers in the subsequent examination(s).	1. A candidate will be declared to have completely passed the Departmental Examination for Ministerial Staff if he/she secures a minimum of **45% marks** (40% in case of SC/ST/PwBD candidates) in each of the papers. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever. 2. A candidate who has secured **45%** (40% in case of SC/ST/PwBD candidates) or more marks in one or more papers in a particular examination will be exempted from appearing in that paper or those papers in the subsequent examination(s).

22/07/2026

		4. The Candidates who have partially qualified one or more papers under the Old Pattern of the Examination Rules, 1998 shall be treated as having qualified the examination, provided they qualify the remaining paper(s) in accordance with the new Departmental Examination Rules, 2026 i.e., by securing **50% marks** (45% for SC/ST/PwBD candidates). 5.Rajbhasha Hindi paper can be passed at any time. The pass marks in this paper would be **50%** (45% in the case of PwBD/SC/ST candidate). On passing this paper, an entry will be made in the service record of the candidate.	4. The Candidates who have partially qualified one or more papers under the Old Pattern of the Examination Rules, 1998 shall be treated as having qualified the examination, provided they qualify the remaining paper(s) in accordance with the new Departmental Examination Rules, 2026 i.e., by securing **45% marks** (40% for SC/ST/PwBD candidates). 5.Rajbhasha Hindi paper can be passed at any time. The pass marks in this paper would be **45%** (40% in the case of PwBD/SC/ST candidate). On passing this paper, an entry will be made in the service record of the candidate.

Smita
22/07/2026

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