

**MINISTRY OF FINANCE**  
**DEPARTMENT OF REVENUE**  
**CENTRAL BOARD OF DIRECT TAXES**  
**DEPARTMENTAL EXAMINATION RULES FOR ACIT (PROBATIONERS) - 2026**  
**(Effective from 2026 Examination onwards)**

**SHORT TITLE AND COMMENCEMENT**

These Rules may be called the **Departmental Examination Rules for ACIT(Probationers), 2026**. These Rules will apply to all Officer Trainees of the 79th Batch and subsequent batches.

**RULE I: DEFINITIONS**

**In these Rules, unless the context otherwise requires**

1. **Authority** for Departmental Examination for ACIT(Probationers) means Directorate of Income Tax, HRD, New Delhi on behalf of the Central Board of Direct Taxes, New Delhi.
2. **Competent Authority** means the Addl. Director General of Income-tax-2, HRD.
3. **Periodicity of the examination:** The Departmental Examinations, consisting of 12 papers, will be conducted in two parts for Officer Trainees. The first Departmental Examination will be held in the month of June in the papers mentioned in the **Annexure I**. The Officer Trainees who fail in the said Departmental Examinations will be required to appear in the Supplementary Examination in the month of January and thereafter, if required, in the month of June in the following year.  
The second Departmental Examination will be held in the month of January in the following year in the papers mentioned in the **Annexure-II**. The Officer Trainees who fail in the said Departmental Examinations will be allowed the opportunity to appear in the Supplementary Examination which will be held in the month of June and thereafter, if required, in the month of January in the subsequent year.  
Proviso - Though the Departmental Examination for ACIT (Probs.) shall be held, in June and January every year, however, in extraordinary circumstances Director General of Income Tax (Training) may shift the month of examination with the approval of Pr. Director General of Income -tax, HRD.
4. **Reviewing Authority** means the Pr. Director General of Income-tax, HRD, New Delhi.

**RULE II: CHANCES PERMISSIBLE**

1. An Officer Trainee shall be required to pass each Departmental Examination in full within a maximum of three chances for each examination.
2. The Directorate of Income Tax (HRD) may grant an Officer Trainee not more than one additional chance to pass the Departmental Examination, provided that failure to pass the examination in full within the admissible chances, was due to unavoidable circumstances, such as illness of the Officer Trainee, natural calamity, or any other circumstances beyond his/her control.
3. Such additional chance shall be granted only if the Head of the Department under whom the

Officer Trainee is posted certifies that the work and conduct of the Officer Trainee are good and recommends the grant of an extra chance on that ground. An ACIT (Probs.) will be required to clear all papers of Departmental Examination Part I and Part II within four years from the date of joining Indian Revenue Service.

### **RULE III: ELIGIBILITY**

The Officer Trainees will be eligible to take the first Departmental Examination, if on the first day of the Examination, he/she has completed six months of training in NADT, Nagpur. The Officer Trainee will be allowed to take the second Departmental Examination, only if he/she has appeared earlier in the First Departmental Examination and has completed six months of training in NADT, Nagpur after the first departmental examination.

### **RULE IV: WITHDRAWAL**

An Officer Trainee is expected to appear in all papers prescribed under the Departmental Examinations. If an Officer Trainee, appears in only some of the papers, such appearance shall be treated as having availed one full chance under the Examination Rules.

### **RULE V: SYSTEM OF EXAMINATION**

- The distribution of marks for Academic Attributes in the First and Second Departmental Examinations shall be as under:**

<b>A. 1<sup>st</sup> Departmental Examination</b>			
<b>Paper</b>	<b>Departmental Examination (Maximum Marks)</b>	<b>Internal Assessment on account of Academic Attributes (Maximum Marks)</b>	<b>Total (Marks)</b>
Paper I - Theoretical Concepts of Direct Tax Laws (with Books-Bare Act and Rules only)	100	50	150
Paper II - Practical Application of Direct Tax laws (With Books-Bare Act and Rules only)	100	50	150
Paper III- Advanced Accounting and Finance	100	50	150
Paper IV – Business Laws-I (With Books- Bare Acts only)	100	50	150
Paper V – Rajbhasha Hindi – (Qualifying Only)	100*	-	100

<b>Total</b>	<b>400</b>	<b>200</b>	<b>600</b>
*Mark of Paper V (Rajbhasha Hindi) is not included as it is qualifying paper.			
<b>B. 2nd Departmental Examination</b>			
<b>Paper</b>	<b>Departmental Examination (Max. Marks)</b>	<b>Internal Assessment account of Academic Attributes (Max. Marks)</b>	<b>Total (Marks)</b>
Paper VI - Enforcement, Management and Administration in the Income Tax Department (With Books-Bare Act and Rules only)	100	50	150
Paper VII – IT Applications & Operations (Without Books)	100	50	150
Paper VIII – Computation of Taxable Income and Drafting of Notices/Orders (With Books - Bare Act and Rules only)	100	50	150
Paper IX: Office Administration and Drafting of Reports and Official Communication (With Books)	100	50	150
Paper X – Business Laws-II (with Bare Acts)	100	50	150
Paper XI – Transfer Pricing (TP) & International Taxation (IT) (With Bare Acts and Rules)	TP 40	10	100
	IT 30	05	
	Dissertation 15		
Paper-XII- Governance, AI and Taxpayer-Centric Tax Administration	100	50	150
<b>Total</b>	<b>685</b>	<b>315</b>	<b>1000</b>
<b>C. Maximum Marks based on internal evaluation of Non-Academic Attributes displayed during Induction Training</b>			<b>300</b>
<b>D. Maximum Marks based on internal evaluation of Electives Allocated to Officer Trainees during the Induction Training.</b>			<b>100</b>
<b>Grand Total (A+B+C+D)</b>	<b>1085+515+400</b>		<b>2000</b>

2. **Internal assessment (Academic Attributes):** Marks allocated for the internal assessment on account of Academic Attributes as per clause (a) above, are to be allocated based on various parameters as per the policy framed by the Director General (Training), NADT including the following parameters:
- Home tests
  - Quizzes
  - Group discussions
  - OTs Presentations
  - Panel discussions
  - Academic Role plays
  - Research Paper
  - In case of Paper VII - Information Technology and Operations, 30% of the internal evaluation for Academic attributes shall be based on periodic hands-on tests conducted at NADT during Induction Training.
3. **Internal Assessment (Non-academic Attributes):** Evaluation covers professional behaviour and institutional values. Marks allocated for the internal assessment on account of Non-Academic Attributes are to be allocated based on following parameters:

Component	Maximum Marks
Group Counsellor's Evaluation	50
Punctuality & Attendance	50
Behavioral Evaluation	50
Innovation and Initiative	50
Extra-curricular Activities	50
Digital Resource Development	50
Total	300
* The Evaluation on these parameters shall be done for the entire duration of Induction Training.	

4. **Internal Assessment (Electives):** Internal assessment for Electives shall be aimed at specialized learning for Officer Trainees in their area of interest, so as to provide early exposure to emerging and domain-specific areas of tax administration. It shall be of 100 Marks as mentioned in Rule V above. The detailed break-up of marks, methodology, topics, and qualifying standards for such internal evaluation shall be prescribed by the DGIT (Training), NADT.
5. **Provisions for Persons with Benchmark Disabilities (PwBD):**
- PwBD in the categories of blindness, locomotor disability (both arms affected – BA) and cerebral palsy need to be provided the facility of scribe, if desired by the person. In case of other category of Persons with Benchmark Disabilities as defined under section 2(r) of the RPwD Act, 2016, the facility of scribe shall be allowed to such candidates on production of a certificate to the effect that the person concerned has physical limitation to write, and

scribe is essential to write examination on his/her behalf. The certificate is to be issued by the Chief Medical Officer/ Civil Surgeon/ Medical Superintendent of a Government Health Care institution in the prescribed proforma.

- b) The candidate has the discretion of opting for his own scribe or requesting the Examination In-charge for the same. In latter instances, candidates should be allowed to meet the scribe two days before the examination so that the candidate gets a chance to check and verify whether the scribe is suitable or not.
- c) In case the Examination In-charge provides the scribe/reader, it shall be ensured that qualification of the scribe should not be more than the minimum qualification criteria of the examination. However, qualifications of the scribe/reader shall be matriculate or above.
- d) In case the candidate is allowed to bring his own scribe, qualification of the scribe should be one step below the qualification of the candidate taking the examination. The PwBD opting for own scribe/reader should submit details of the own scribe as per proforma at APPENDIX-II, (as per **Annexure -III**)
- e) There should also be flexibility in accommodating any change in scribe/reader in case of emergency. The candidates should also be allowed to take different scribe/reader for writing different papers. However, there can be only one scribe per paper.
- f) Candidates will be allowed to use aids and assistive devices such as prosthetics & orthotics, hearing aid as mentioned in para 2 of the certificate issued by medical authority as per APPENDIX-I (as per **Annexure -IV**).
- g) Compensatory time of not less than 20 minutes per hour of the examination shall be allowed for persons who are eligible for getting scribe. In case of duration of examination is less than an hour, then the duration of compensatory time should be allowed on pro-rata basis. Compensatory time should not be less than 5 minutes and should be in the multiple of 5.

**RULE VI: AGGREGATION OF MARKS FOR INTERNAL ASSESSMENT AND THE MARKS OF THE EXAMINATION CONDUCTED BY THE DIRECTORATE**

1. The marks for internal assessment on account of Academic Attributes for the subjects mentioned in Rule V, to be awarded by the Director General (Training), NADT will be intimated to the Directorate of Income Tax, HRD immediately after the end of each examination when the Officer Trainee appears in the respective Departmental Examination for the first time;
2. The marks for the internal assessment, on account of Academic Attributes as stipulated under Rule V above, as intimated by the Director General (Training), NADT and the marks obtained by the Officer Trainee in the examination held by the Directorate of Income Tax, HRD, in each paper would be added together to see whether the candidate has secured the requisite pass percentage marks in the paper.
3. The marks for internal assessment on account of Non-Academic Attributes as mentioned in Rule V above, are to be awarded by the Director General (Training), NADT. The marks shall be intimated separately to the Directorate of Income Tax, HRD 30 days before the Valediction.

4. The marks based on internal evaluation of Electives as mentioned in Rule V above are to be awarded by the Director General (Training), NADT. The marks shall be intimated separately to the Directorate of Income Tax, HRD 30 days before the Valediction.

**RULE VII: PASS PERCENTAGE**

1. An Officer Trainee will be declared to have passed the Departmental Examination if he/she secures not less than 50% of the marks in each paper (45% marks in case of SC/ST/PwBD probationers). An Officer Trainee who fails in the examination will, however, be treated to have passed and be exempted from re-examination in such paper in which he/she secures a minimum of 50% of the marks (45% marks in case of SC/ST/PwBD probationers).
2. In the first Departmental Examination, there will be one paper, namely Rajbhasha Hindi, which will be of qualifying nature and will be conducted by the Chief Invigilator appointed by Director General (Training) NADT. Officer Trainees will have to secure at least 50% marks (45% marks in case of SC/ST/PwBD probationers) in the paper of qualifying nature, in case of an Officer Trainee fails to secure the minimum passing marks in the paper of qualifying paper, he/she shall have to appear in the Supplementary examination. Maximum three attempts (including the first) will be available. This paper will be qualifying in nature only and its marks will not be added for the total marks of the Departmental Examination. However, an Officer Trainee will have to obtain a pass percentage in all the papers, including in the papers on Rajbhasha Hindi to successfully pass the Departmental Examination. There will be no internal evaluation for the papers on Rajbhasha Hindi.

**RULE VIII: TREATMENT OF CANDIDATES USING UNFAIR MEANS**

A candidate who is, or has been, found to be indulging in any one or more of the following shall be treated as using unfair means in the departmental examinations:

1. Obtaining or attempting to obtain, directly or indirectly, any assistance, recommendation, influence, pressure, favour, or intervention from any person or authority, outside the scope of the applicable examination rules, for gaining an undue advantage in the departmental examination process;
2. Impersonating;
3. Procuring impersonation by any person;
4. Submitting fabricated document or documents which have been tampered with;
5. Making statements which are incorrect or false and suppressing material information;
6. 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;
7. Found to be in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall (as prescribed by the Exam Division).
8. Communicating with each other or exchanging calculators, chits, blotting papers etc. (on which something is written)
9. Tampering with the Information Technology System provided for examination purposes

10. Carrying any unauthorized electronic gadgets including mobile phones, smart watches or bluetooth devices, scientific calculators, etc.
11. Misbehaving in the examination hall in any manner
12. 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;
13. Stealthily or forcibly taking, or attempting, to take the answer sheet out of the examination hall and
14. Use or attempted use of AI assist/Generative AI application/undisclosed LLM access/voice-relay through scribes

A candidate who is, or has been, found to be indulging in any one or more of the abovementioned unfair means may, in addition to rendering himself/herself liable to criminal prosecution and disciplinary action under the appropriate rules, **be liable to any one or more of the following penalties:**

1. to be disqualified by the Competent Authority from the examination for which he/she is a candidate and be declared failed obtaining zero marks in all the papers in which he/she appeared in that Examination.
2. to be debarred from appearing in the Departmental Examinations either permanently or for a specified period as deemed fit by the Competent Authority.
3. to be given adverse entry in the Annual Appraisal Report along with initiation of Disciplinary Action under CCS (Conduct) Rules. Action under this clause to be taken only after finalization of proceedings by the Competent Authority and by the Reviewing Authority, if a review petition is filed by the candidate.

**The following procedure shall be followed where the candidate is found to be liable to the abovementioned penalties:**

1. The Competent Authority shall issue a memorandum to the candidate requiring him to submit his/her explanation within thirty days of the receipt of memorandum for the charges of which the candidate has been found guilty of.
2. The Competent Authority may, in appropriate cases, if satisfied that the candidate was prevented by sufficient cause from filing the explanation within the stipulated period, allow the candidate to file his explanation after the expiry of 30 days specified above but normally not beyond the expiry of 60 days of the receipt of memorandum by the candidate.
3. The Competent Authority, after receipt of the explanation, may conduct enquiry through an officer not below the rank of a Joint Director of Income Tax or a Joint Commissioner of Income Tax on the points which are disputed by the candidate and shall obtain an enquiry report from him.
4. The enquiry officer shall afford the candidate an opportunity of personal hearing before sending a report in the matter to the Competent Authority.
5. The Competent Authority, after going through the facts reported to him, the evidence on record, report of the Enquiry Officer and the explanation, if any, furnished by the candidate shall determine the punishment, to be imposed under Rule VIII and pass appropriate orders in writing.

**RULE IX: REVIEWING AUTHORITY**

1. A candidate aggrieved by the order of the Competent Authority under Rule VIII may within 30 days of the receipt of the said order represent to the Pr. Director General of Income-tax, HRD, New Delhi for a review of the order. The Pr. Director General of Income-tax, HRD shall have the power to condone the delay in the filing of the review petition up to a maximum period of 60 days from the date of the receipt of said order. The Pr. Director General of Income-tax, HRD after going through facts reported to him, evidence on record and after hearing the candidate, shall pass appropriate order.
2. The order of the Pr. Director General of Income-tax, HRD in regard to all matters connected with the imposition/modification or revocation of the punishment, shall be final.

**RULE X: REVALUATION**

No request for revaluation of the papers will be entertained except for re-counting of marks obtained. Representation for re-counting, if any, shall only be entertained if the same is made and received by the **Directorate of Income Tax, HRD**, within 10 days of the date of declaration of the result. The representation shall be submitted through the designated e-mail-id provided for this purpose by the Directorate of Income Tax, HRD.

**RULE XI: LIST OF OFFICER TRAINEES**

The Director General (Training), NADT or the Pr. Chief Commissioners of Income Tax, will send to the Directorate of Income Tax, HRD the list of Officer Trainees appearing in the Examination by the 30<sup>th</sup> March and 30th October every year for the examinations to be held in June and January respectively.

**RULE XII: RESULTS**

The result of the examination will be declared by the Directorate of Income Tax, HRD, and it will also declare the names of Officer Trainees who have passed the Departmental Examination as a whole or in part.

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**ANNEXURE-I**

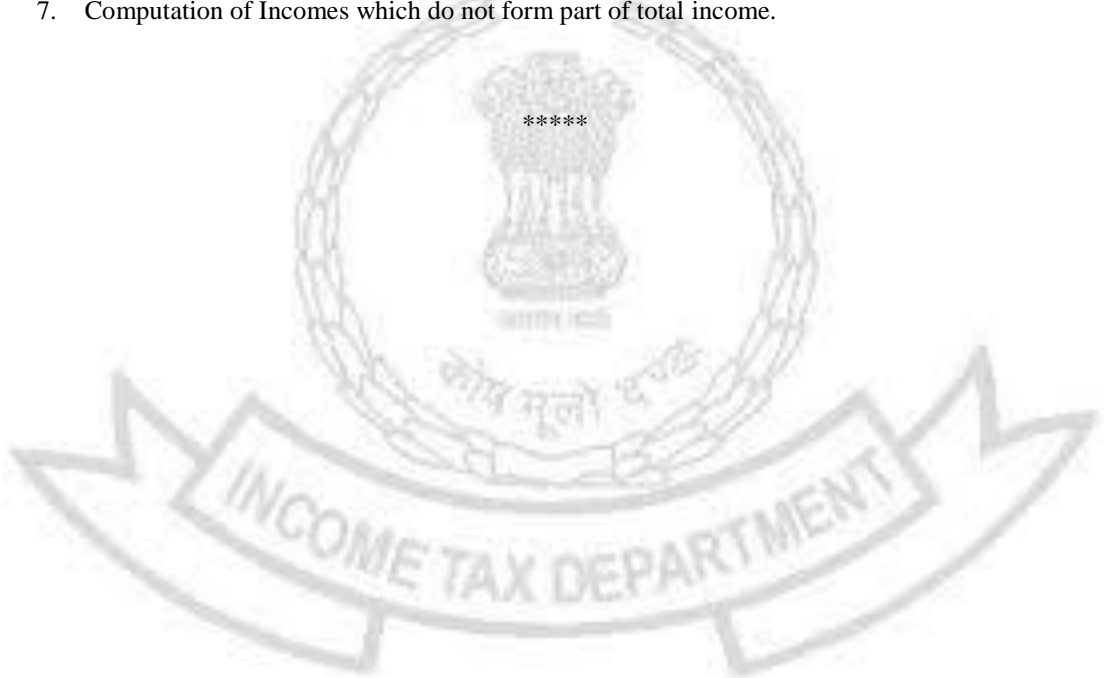
**Syllabus for 1<sup>st</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers) – 79<sup>th</sup> Batch Onwards  
PAPER-I: Theoretical Concepts of Direct Tax Laws  
(With Books – Bare Acts and Rules only)**

1. Introduction and Basics:
  - a) Macro economics and finance
  - b) Taxation and fiscal policy
  - c) Overview of department, role of ACIT
  - d) Basic Concepts in Law & Principles of Natural Justice
  - e) Interpretation of statutes
2. Residential Status, Concept of Income, Basis of Charge
3. Income Tax Authorities and jurisdiction
4. Income from Salary.
5. Income from House Property.
6. Income from Profits & Gains on Business or Profession.
7. Income from Capital Gains.
8. Income from Other sources.
9. Deemed dividend
10. Avoidance of tax by certain transactions in securities.
11. Incomes which do not form part of total income (Chapter-III of the Income Tax Act 1961 / Chapter-III and schedules I, II, III, IV, V, VI and VII of the Income Tax Act 2025)
12. Income not forming part of total income and expenditure in relation to such income (Section 14A of the Income Tax Act 1961/ Section 14 of the Income Tax Act 2025).
13. Deductions to be made in computing total income (Chapter VI-A of the Income Tax Act 1961 / Chapter VIII of the Income Tax Act 2025), Rebates and Reliefs Section 87A, 89 and Section 89A of the Income Tax Act 1961 read with Chapter IX of the Income Tax Act 2025)
14. Statutory provisions of Assessment procedure, Reassessment Procedure, and search assessment procedure.
15. SOPs for faceless assessment and penalty scheme.
16. Procedure Related to Internal and Revenue Audit and relevant CBDT instructions
17. General Anti-Avoidance Rules (GAAR)
18. Relevant instructions and circulars of CBDT on the above topics wherever applicable.

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**Syllabus for 1<sup>st</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers) – 79<sup>th</sup> Batch Onwards  
PAPER-II: Practical Application of Direct Tax Laws  
(With Books - Bare Acts and Rules only)**

1. Computation of Income under the head salary.
2. Computation of Income under the head House Property
3. Computation of Income under the head Profit and Gains of Business or Profession.
4. Computation of Income under the head Capital Gains
5. Computation of Income under the head Income from Other Sources.
6. Computation of Deductions from Gross Total Income.
7. Computation of Incomes which do not form part of total income.



**Syllabus for 1<sup>st</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers) – 79<sup>th</sup> Batch Onwards  
PAPER-III: Advanced Accounting and Finance**

1. **Introduction to Accounting:**
  - a) Accounting-concept, meaning, objectives, role of accounting in business.
  - b) Basic Accounting Terms-Entity, Business transactions, Capital, Drawing, Assets, Liabilities, Current assets, Expenses, Revenue, Income, Profit, Gain, Loss, Purchases, Sales, Goods, Stock, Debtors, Creditors etc.
  - c) Fundamental accounting Assumptions and basic accounting concepts.
  - d) System of accounting-cash and accrual
  - e) Accounting Standards: Applicability in Ind AS/ICDS.
  - f) Basics of Cost Accounting
2. **Recording of Business Transactions:**
  - a) Rules of Debit and Credit, Accounting Equation Approach.
  - b) Books of original Entry-Journal
  - c) Special Purpose books: Cash book, Purchase book, sales book, journal proper etc.
  - d) Ledger
  - e) Bank Reconciliation Statement
  - f) Depreciation, Provisions and Reserves
  - g) Trial Balance and Rectification of Errors
3. **Financial Statements:**
  - a) Revenue and Capital Receipts, Revenue and capital Expenditure, Deferred Revenue expenditure
  - b) Trading and Profit & Loss Account: Gross Profit, Operating Profit, Net Profit
  - c) Balance Sheet: Grouping and Marshalling of Assets and liabilities.
  - d) Preparing and Adjustments in financial statements, Prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision of discount of debtors, abnormal loss, goods taken for personal use, interest on Capital, managers commission etc.
  - e) Impact of undisclosed purchase and sale transactions and other financial transactions on financial statements and gross profit rate.
4. **Accounting for Partnership Firms:**
  - a) Concept of partnership deed, fixed and fluctuating capital, past adjustment, Goodwill, interest on capital etc.
  - b) Change in profit sharing ratio: Admission, retirement or death of a partner, Dissolution of partnership firm.
5. **Accounting for Companies:**
  - a) Concept of Share Capital and debentures
  - b) Accounting of MAT

- c) Financial Statements
- 6. **Final Accounts of Not-for-Profit Organization**
- 7. **Analysis of Financial Statements:**
  - a) Cash Flow Analysis
  - b) Ratio Analysis
- 8. **Examination of Books of Account**
- 9. **Computerized Accounting**
  - a) Excel
  - b) Tally
  - c) SAP
- 10. **Practical Problem Solving and case studies**



**Syllabus for 1<sup>st</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers) – 79<sup>th</sup> Batch Onwards  
PAPER-IV: Business Laws-I (with Bare Acts only)**

1. Overview of the Indian Legal System, Sources of Law, Judicial Activism and Theories of Interpretation
2. Introduction to the Constitutional Framework of Taxation, Fundamental Rights, and Fiscal Federalism
3. Interpretation of Statutes and Fiscal Law
4. How to read case laws
5. Introduction to Organizations
6. Banking and Finance
7. Alternative Dispute Resolution (ADR)
8. Prevention of Money Laundering Act (PMLA)
9. Contracts
10. Transfer of Property Act
11. Insolvency and Bankruptcy Code (IBC)
12. Comparative and contextual study of the above subjects with reference to the Income-tax Act, 1961 and the Income-tax Act, 2025.

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INCOME TAX DEPARTMENT

**Syllabus for 1st Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers) – 79<sup>th</sup> Batch Onwards  
PAPER-V: Rajbhasha Hindi**

1. Official Language Policy
2. Administrative Hindi
3. Translation from English to Hindi and vice versa

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**ANNEXURE – II**

**Syllabus for 2<sup>nd</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers)  
PAPER-VI: Enforcement, Management and Administration in the Income Tax Department  
(With Books – Bare Acts and Rules only)**

1. Search & Seizure, Survey & Summons
2. Tax Deducted at Source/Tax Collected at Source, TRACES
3. Collection and Recovery
4. Penalties and Prosecution
5. Appeals, revision and advance rulings
6. Techniques of Investigation including investigation of cross border transactions
7. Overview of functioning of other Investigative/Regulatory Agencies
8. Creation of Intelligent Databases & Third-Party Reporting Arrangements
9. CASS selection, NMS, STRs, CRS-FATCA
10. Structured Capture and Utilisation of Investigation Results (CRIU/VRU)
11. Use of predictive analysis and modelling
12. Saksham -NUDGE
13. E-Verification
14. Tax Administration Diagnostic Tool (TADAT)
15. Overview of FATF and AML/CFT – Regime
16. Black money (Undisclosed foreign income and assets) and Imposition Act, 2015
17. Benami Transactions (Prohibition) Amendment Act. 2016

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**Syllabus for 2<sup>nd</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers)  
PAPER-VII: IT Applications & Operations (Without Books)**

- 1. Section-I: ITBA Applications (Introduction to Modules of ITBA)**
  - a) ITR processing – RRR
  - b) Rectification
  - c) Appeal Register and CSR
  - d) Penalty
  - e) Recovery
  - f) Audit
  - g) Investigation / Search & Seizure Module
  - h) TPO, MAP, DRP
  - i) FT & TR
  - j) MIS-REPORT generation of all the modules
- 2. Section-II: Study of Assessment Module (Faceless and non-Faceless)**
  - a) Overview of assessment
  - b) Selection of cases and notice generation
  - c) Cancellation of selected cases.
  - d) Scrutiny Assessment.
  - e) Manual order upload
  - f) Set aside cases for fresh assessment to AO
  - g) Giving effect to Appellate orders
- 3. Section-III: INSIGHT Modules**
  - a) Brief overview of INSIGHT
  - b) Accessing INSIGHT
  - c) PAN & Non-PAN based search and different information available
  - d) STR search
  - e) TDS – Deductor’s profile overview
  - f) Information upload -CRU/VRU
  - g) MIS/Power BI
- 4. Section-IV: Digital forensics and Analysis Module**
  - a) CBDT Digital Intelligence & Analytics Labs (DIALs) standards
  - b) Digital Forensics Protocols
  - c) Handling Of Digital Devices on Initiation of Search
  - d) Disk, Mobile, e-mail and cloud forensics
  - e) Cloning, Extraction, Indexing /Clustering, Form 65B/Certificate u/s Section 63(4)(c) of Bhartiya Sakshya Adhiniyam, Chain of Custody, Mazaharnama,
  - f) Digital Evidence Investigation Manual – 2025

- g) Investigation of digital evidence, Correlation with evidence gathered from other digital devices and with physical evidence.
- h) NATGRID -as a tool of pre-search intelligence
- i) OSINT as pre-search tool for gathering information.
- j) The Corporate Data Management (CDM) system
- k) Dark-Web Data Access Tool (DDAT)
- l) Investigation of Virtual Digital Assets (VDAs)
- m) Telecom Intelligence: The Digital Intelligence Platform (DIP) and ASTR (AI based facial recognition module).
- n) Bank Statement Analysis Tools.

**5. Section-V: Information Security Module**

- a) Overview of information security
- b) CBDT CISO Instructions

**6. Section-VI: Brief Overview of Information Technology Systems - Basic Concepts**

- a) Application Server, Database Server
- b) Application Programming Interface (API)
- c) Basic of Querying/Search in databases
- d) Sources of Information for Income Tax Department
- e) Basics of Risk Assessment/Analytics
- f) Important Stakeholders – Different Verticals of Department dealing in Information Technology
- g) CPC 2.0 including CAP-II and PG portal
- h) E-filing portal and download
- i) Overview of HRMS
- j) Taxnet Project and System Integration (SI) Project.
- k) Integration of various modules within IT systems along with data flow.

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**Syllabus for 2<sup>nd</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers)  
PAPER VIII: Computation of Taxable income and Drafting of Notices /Orders  
(With Books – Bare Acts and Rules only)**

**1. Section A: Computation of Taxable income.**

- a) Aggregation and set off & carry forward of losses
- b) Income of Other Persons, included in Assessee's Total Income ('Clubbing Provisions')
- c) Computation of Taxable Income of individuals
- d) Computation of Taxable Income of firms and LLPs.
- e) Computation of Taxable Income of companies
- f) Minimum Alternate Tax (MAT)
- g) Alternate Minimum Tax (AMT)
- h) Computation of Tax and Interest
- i) Calculation of fees and refund
- j) Set off and carry forward of losses
- k) Special Provisions for Registered Non-Profit Organisation -(Chapter XVII –B of the Income Tax Act 2025).

**2. Section B: Drafting of Notices /Orders**

- a) Drafting of statutory notices such as notice u/s 142(1)/268(1) (Questionnaire and show cause Notices), 133/252, 148/280.
- b) Drafting of Assessment orders.
- c) Drafting of Penalty Notices and Penalty orders
- d) Drafting of Income or Loss Determination Proposal (ILDLP)

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**Syllabus for 2<sup>nd</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers)  
PAPER IX - Office Administration & Drafting of Reports and official communications  
(With Books)**

**1. Section A: Office Administration:**

- a) Fundamental Rules and Supplementary Rules
- b) CCS (CCA) Rules, 1965
- c) CCS Conduct Rules, 1964
- d) LTC and TA Rules,
- e) General Financial Rules 2017
- f) POSH Act
- g) The Rights of Persons with Disabilities (RPwD) Act, 2016
- h) Handling public procurement via GeM, and contract management.

**2. Section B: Drafting of Reports and official communications:**

- a) Drafting of scrutiny reports and grounds of appeal
- b) Drafting of remand reports,
- c) Drafting of survey reports,
- d) Drafting of replies of audit paras and correspondence with revenue audit
- e) Drafting of DO letters, monthly and quarterly reports
- f) Drafting of Satisfaction Note
- g) Drafting of office orders
- h) Drafting of appraisal report.
- i) Drafting of ministerial Notes.

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**Syllabus for 2nd Departmental Examination of  
Assistant Commissioner of Income Tax(Probationers)  
PAPER-X: Business Laws-II  
(with Books - Bare Acts only)**

- 1. International Law and Interpretation of Vienna Convention**
- 2. Law of Organizations:**
  - a) Sole Proprietorship Concerns
  - b) HUF and its regulation
  - c) Company or Corporation
  - d) Partnership firms
  - e) Law of Societies
  - f) Trust and its Regulation
- 3. Law of Crimes:**
  - a) Crime and Criminal Liability
  - b) Classification of provisions of Bharatiya Nyaya Sanhita, 2023
  - c) Provisions dealing with public servants
  - d) Offences by or relating to public servants and Contempt of lawful authority of public servants
  - e) False evidence and offences against public justice, Cheating etc.
- 4. Procedural Laws:**
  - a) Code of Civil Procedure, 1908
  - b) Bharatiya Nagarik Suraksha Sanhita, 2023
  - c) Bharatiya Sakshya Adhinyam, 2023
- 5. The Limitation Act, 1963**
- 6. The Indian Stamp Act, 1899**
- 7. Registration Act, 1908**
- 8. Overview of Central Goods and Service Tax Act, 2017**
- 9. Overview of Securities Contracts (Regulation) Act, 1956**
- 10. Competition Act, 2002**
- 11. Crypto Currency legal provisions**
- 12. Role of Artificial Intelligence in Law**
- 13. Moot Court Sessions**
- 14. Comparative and contextual study of the above subjects with reference to the Income-tax Act, 1961 and the Income-tax Act, 2025.**

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**Syllabus for 2<sup>nd</sup> Departmental Examination of  
Assistant Commissioner of Income Tax (Probationers)  
PAPER XI – Transfer Pricing & International Taxation  
(With Books-Bare Acts and Rules only)**

**Part A: Transfer Pricing:**

**1. Transfer Pricing Theory 1**

- a) Profit Shifting- What, Why and How?
- b) Arm's Length Principle
- c) Base Erosion and Profit Shifting
- d) Associated Enterprises
- e) International Transactions
- f) Specified Domestic Transactions

**2. Transfer Pricing Theory 2**

- a) FAR & Comparability Analysis
- b) Comparability Adjustments
- c) Methods of TP

**3. Transfer Pricing Theory 3**

- a) Special Issues: Benchmarking of Loan, IGS, AMP etc.
- b) Procedural aspects of Transfer Pricing in India
- c) Section 92CA, 92CE, 92D, 92E of the Income Tax Act 1961 /Sections 166, 170,171,172 of the Income Tax Act 2025.
- d) Timelines
- e) Instructions, Case Study including ROI, Report from an accountant to be furnished under section 92E of the Income Tax Act 1961 / section 172 of the Income Tax Act 2025 relating to international transaction(s) and Specified Domestic Transaction(s), Transfer Pricing Study Report
- f) Dispute Resolution: Dispute Resolution Panel (DRP, Advance Pricing Agreements (APA) and Safe Harbour Rules (SHR)
- g) Databases: Prowess, Capital Line etc.
- h) Practical/ Workshop/Computation: solving practical problems related to Associated Enterprises (AE) and International Transactions (IT), transfer pricing computations.

**Part B: International Taxation:**

**1. Basics of International Taxation:**

- a) Introduction to International Taxation
- b) Scope of Total income (Section 5 and Section 9 of the Income Tax Act 1961/ Section 5 and Section 9 of the Income Tax Act 2025)
- c) Objectives of International Tax Rules

**2. DTAA - Basics, Interpretation and detailed study:**

- a) Interpretations of Tax-treaties
- b) Source vs Residence Rule
- c) OECD v/s UN Model Convention on Avoidance of Double Taxation

**3. Important provisions and applications:**

- a) Permanent Establishment
- b) Attribution of profits to a PE
- c) Taxation of Royalty and Fees for Technical service
- d) Taxation of Capital gains
- e) Individuals working abroad and TDS on payments to non-residents u/s 195(1) of the Income Tax Act 1961 / u/s 393(2) of the Income Tax Act 2025.
- f) Special Provision for computation of income on presumptive basis in respect of certain business activities of certain non-residents (Section 44B(1) of the Income Tax Act 1961 / Section 61 of the Income Tax Act 2025) and profits of non-residents from occasional shipping business (Section 172 of the Income Tax Act 1961/ Section 316 of the Income Tax Act 2025).
- g) Double Taxation Relief
- h) Agent in relation to a non-resident (Section 163 of the Income Tax Act 1961/ Section 306 of the Income Tax Act 2025), Recovery of tax arrears in respect of non-resident from his assets (Section 173 of the Income Tax Act 1961/ Section 422 of the Income Tax Act 2025.) and assessment of persons leaving India (Section 174 of the Income Tax Act 1961/ Section 317 of the Income Tax Act 2025.)
- i) Special Provisions relating to international tax avoidance.

**4. Exchange of Information**

**5. Dispute Resolution**

**6. Contemporary Topics and Case Laws**

- a) Taxation of Digital Economy
- b) Important case laws and case studies

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**Syllabus for 2<sup>nd</sup> Departmental Examination of  
Assistant Commissioner of Income Tax(Probationers)  
PAPER XII: Governance, AI and Taxpayer-Centric Tax Administration**

- 1. Governance, Administrative Law and Ethical Decision-Making:**
  - a) Rule of law, separation of powers, administrative discretion and natural justice
  - b) Quasi-judicial functioning, reasoned orders and fairness in tax administration
  - c) Good governance, accountability and digital governance in tax administration
  - d) Administrative ethics, integrity and public trust
- 2. Artificial Intelligence, Data Analytics and Responsible Automation:**
  - a) AI, machine learning and data analytics: concepts and use in administration
  - b) AI in tax administration: fraud detection, risk assessment, case selection, service delivery and automated processing
  - c) Responsible AI: explainability, bias, fairness, accountability, human oversight and auditability
  - d) Generative AI: opportunities and risks in public administration
- 3. Behavioral Insights and Compliance Design:**
  - a) Behavioral biases and their impact on taxpayer behaviour and service delivery
  - b) Approach from an enforcement-based model to a service-oriented, citizen-centric approach
  - c) Behavioral design of notices, behavioral Messaging (NUDGE) and digital interactions
  - d) Integrating voluntary compliance, assisted compliance and risk-based enforcement
- 4. Taxpayer Services and Digital Service Delivery:**
  - a) Taxpayers Charter and service delivery standards,
  - b) Role of ethical conduct in maintaining taxpayer trust and fostering voluntary compliance
  - c) Practical Applications in Taxpayer Services;
    - i. Personalized Communication
    - ii. Digital Platforms
    - iii. Proactive Service Delivery- TRACES, 26AS, e-PAN, Prefilled ITR, ASK, SEVOTTAM,
    - iv. Grievance Redressal Systems in Taxpayer Services - CPGRAM, E-nivaran

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**ANNEXURE-III**

**APPENDIX-II**

**(Letter of Undertaking by the person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)**

I \_\_\_\_\_, a candidate with \_\_\_\_\_ (nature of disability/condition) appearing for the \_\_\_\_\_(name of the examination) bearing Roll No. \_\_\_\_\_ at \_\_\_\_\_ (name of the Centre) in the District \_\_\_\_\_, \_\_\_\_\_ (name of the State). My educational qualification is \_\_\_\_\_.

2. I do hereby state that \_\_\_\_\_ (name of the scribe) will provide the service of scribe for the undersigned for taking the aforementioned examination.

3. I do hereby undertake that his qualification is \_\_\_\_\_. In case, subsequently it is found that his qualification is not as declared by the undersigned and is beyond my qualification, I shall forfeit my right to the post or certificate/diploma/degree and claims relating thereto.

**(Signature of the candidate)**

**(counter signature by the parent/guardian, if the candidate is minor)**

Place:

Date:

**ANNEXURE-IV****APPENDIX-I**

**(Certificate for person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)**

This is to certify that, we have examined Mr/Ms/Mrs ..... (name of the candidate), S/o /D/o ....., a resident of .....(Vill/PO/PS/District/State), aged ..... yrs, a person with ..... (nature of disability/condition), and to state that he/she has limitations which hampers his/her writing capability owing to his/her above condition. He/she requires support of scribe for writing the examination.

2. The above candidate uses aids and assistive devices such as prosthetics & orthotics, hearing aid (name to be specified) which is/are essential for the candidate to appear at the examination with the assistance of scribe.

3. This certificate is issued only for the purpose of appearing in written examinations conducted by recruitment agencies as well as academic institutions and is valid upto \_\_\_\_\_ (it is valid for maximum period of six months or less as may be certified by the medical authority)

**Signature of medical authority**

(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)
Orthopedic /PMR specialist	Clinical Psychologist/ Rehabilitation Psychologist/Psychiatrist / Special Educator	Neurologist (if available)	Occupational therapist (if available)	Other Expert, as nominated by the Chairperson (if any)
(Signature & Name)				
Chief Medical Officer/Civil Surgeon/Chief District Medical Officer.....Chairperson				

Name of Government Hospital/Health Care Centre with Seal

Place:

Date: