

F. No. M-17056(12)/24/2023
Government of India
Directorate of Income Tax (Legal & Research)
Central Board of Direct Taxes
Department of Revenue
Drum Shaped Building, New Delhi-110002

Dated: 19.03.2026

**ENGAGEMENT OF RETIRED CENTRAL GOVERNMENT OFFICIALS AS CONSULTANTS IN THE
DIRECTORATE OF INCOME TAX (LEGAL & RESEARCH), ON CONTRACT BASIS**

Applications are invited from willing and eligible Retired Central Government employees who have retired from the post of **Pay Level 13 or Pay Level 12 or Pay Level 11 or Pay Level 10** for engagement as **Consultants** on contract basis in the **Directorate of Income Tax (Legal & Research), Central Board of Direct Taxes, New Delhi** for a period of one year extendable by one more year subject to conditions as per Department of Expenditure's O.M. No. 3-25/2020-E.IIIA dated 09.12.2020. Brief details about the position are tabulated as under:

1	Number of Retired Government Officials	Two (02)
2	Age limit	Not exceeding 64 Years on 01.06.2026
3	Period of contract	One year extendable to one more year subject to conditions in the Annexure-I
4	Location	Drum Shaped Building, I.P. Estate, New Delhi - 110002
5	Remuneration	As specified in Department of Expenditure's O.M. No. 3-25/2021-E.IIIA dated 09.12.2020, details in Annexure-I under "Remuneration" clause
6	Eligibility	Officers who have superannuated at Pay Level 10, 11, 12 or 13 from Central Government's Department and experience in handling litigation and legal issues arising in the implementation of direct tax laws, complete details in Annexure-I under "Eligibility" clause
7	Job description	Coordination with Income Tax field offices, Central Agency Section and other agencies in respect of legal matters, complete details in Annexure-I under "Scope of Work" clause
8	Selection process	Details are in the enclosed Annexure-I under "Screening & Selection Process"



2. The terms & conditions for engagement of consultants shall be regulated in accordance with the Department of Expenditure's O.M. No. 3-25/2020-E.IIIA dated 09.12.2020.
3. The details including number of posts, eligibility criteria, terms of engagement etc. are enclosed as **Annexure-I**. The Directorate of Income Tax (Legal & Research) reserves the right to accept or reject in part or in full or all the responses without assigning any reasons whatsoever.
4. The duly filled in applications, in the prescribed format may be sent to Income Tax Officer (Admin.) (Legal & Research), Directorate of Income Tax (Legal & Research), Room no. 413, 4th Floor, Drum Shaped Building, I. P. Estate, New Delhi-110002 by **13th April 2026 (13-04-2026) up to 06.00 PM**. The applications is to be sent through e-mail at delhi.ito.lr.admin@incometax.gov.in followed by a hard copy within the stipulated time. Applications received after due date or without supporting documents will not be considered.
5. Application form is at **Annexure-II**.

Encl: Annexure-I & II

Sd/-
Income Tax Officer (Admin.)
Directorate of Income Tax (Legal & Research),
New Delhi

Copy to:

1. ADG(Systems)-4, Delhi with request to publish on Income Tax Department's website (www.incometaxindia.gov.in).
2. The CIT(Admin & TPS), Delhi for information with request to upload on the Departmental website <https://incometaxdelhi.org/> and for wider circulation.
3. The building-in-charge of CR Building, Civic Centre, Vikas Bhawan, Drum Shaped Building, Mayur Bhavan, Laxmi Nagar, NBCC Plaza, Saket, R.K. Puram, Jhandewalan, Yashwant Place, Vasant Kunj, Hans Bhawan, Dayal Singh Library.
4. The CIT(DR)(Admin), ITAT, Delhi with request to display the vacancy circular on the notice board of Lok Nayak Bhawan.
5. The Secretary, The Board of Authority for Advance Rulings-I, New Delhi, with the request to have it notified on the notice board.
6. JDIT(DBC), CBDT with request to upload on the www.irsufficiersonline.gov.in



DIRECTORATE OF INCOME TAX (LEGAL & RESEARCH)

NOTICE FOR ENGAGEMENT OF RETIRED GOVERNMENT OFFICIALS ON CONTRACT BASIS

The Directorate of Income Tax (Legal and Research), Central Board of Direct Taxes is entrusted with matters related to litigation before the Hon'ble Supreme Court of India. The Directorate hereby invites applications from eligible retired government officials under this scheme to work in the Directorate on contract basis.

1. **NUMBER OF CONSULTANTS:** A maximum **Two (02)** number of retired Government officials will be selected at a time.
2. **ELIGIBILITY:**
 - a) Officers who have superannuated at Pay Level 10, 11, 12 or 13 from Central Government Department with clean track record.
 - b) The applicant should have substantive experience in handling litigation and legal issues arising in the implementation of direct tax laws.
 - c) The applicant should be thorough with office procedures, rules and regulations.
 - d) Age Limit: Not exceeding 65 years as on date of advertisement.
3. **REMUNERATION:**
 - a) As specified in Department of Expenditure's O.M. No. 3-25/2021-E.IIIA dated 09.12.2020 i.e. Last Pay Drawn minus Pension.
4. **SCOPE OF WORK:**
 - a) The scope of work will include, but shall not be limited to providing assistance to the Directorate:
 - i) Coordinating with the Income Tax field offices, Central Agency Section (CAS) and other agencies in respect to vetting, defect removal, briefing and seeking information related to legal matters,
 - ii) Coordinating with CAS and other agencies in respect of hearing in the Hon'ble Court,
 - iii) Any other matter assigned by the Directorate.
5. **PERIOD OF ENGAGEMENT:**
 - a) One (1) year on full time basis which can be extended by a further period of one (1) year in accordance with Department of Expenditure O.M. No. 3-25/2020-E.IIIA dated 09.12.2020.



6. SCREENING & SELECTION PROCESS

- a) The application forms submitted by the candidates will be screened by the Screening Committee within the Directorate. The names of the shortlisted candidates for the interview shall be posted on the Department's website www.incometaxindia.gov.in. The shortlisted candidates will also be informed on their respective email id for the interview. The candidates will appear for interview before Selection Committee. No TA or DA shall be paid for attending the interview. At the time of interview, the candidates shall have to produce their certificates, in original, for verification.

7. LEAVE:

- a) The Consultant shall be entitled to avail leave as per aforesaid DoE's O.M. dated 09.12.2020 on pro rata basis. Therefore, he/she shall not draw any remuneration in case of his absence beyond such leaves in a year.
- b) The un-availed leave in a calendar year can neither be carried forward to next calendar year nor be entitled for leave encashment.

8. GENERAL TERMS AND CONDITIONS

- a) The Consultant would follow the regular working office hours to attend office from Monday to Friday. If required, he/she can be called for duty on any day such as Saturday, Sunday, holiday including Gazetted Holiday or beyond working hours as per the requirement.
- b) The Intellectual Property Rights (IPR) of the data collected as well as deliverables produced for the Directorate shall remain with the same.
- c) The Consultant shall not utilize or publish or disclose or part with, to a third party, any part of the data or statistics or proceedings or information collected for the purpose of this assignment or during the course of the assignment for the Directorate. The Consultant would be required to sign a non-disclosure undertaking.
- d) The Consultant shall in no case represent or give opinion or assist any other department/party in any matter during the currency of the Consultancy nor will she/he indulge in any activity outside the terms of the contractual assignment.
- e) The Consultancy location shall be on the 4th Floor, Drum Shaped Building, I.P. Estate, New Delhi-110002.

9. TERMINATION OF ENGAGEMENT

- a) The engagement shall automatically stand terminated at the end of the period unless extended by the Directorate, on mutual consent of both the parties. The



Directorate may terminate the Consultancy under any of the conditions mentioned below:

- i) The Consultant is unable to address the assigned work,
 - ii) Quality of the assigned work is not to the satisfaction of the Controlling Officer/ Competent Authority in the Directorate.
 - iii) The Consultant fails in timely achievement of the targets as finally decided by the Directorate.
 - iv) The Consultant is found lacking in honesty and integrity, decision in which regard of the Controlling Officer/ Competent Authority in the Directorate shall be final.
 - v) If a selected candidate fails to join on the date of joining, he / she may be debarred for a period of six months.
 - vi) In case any Consultant want to discontinue, minimum 15 days prior written notice is required to be submitted by letter/e-mail to Directorate of Income Tax (Legal and Research), New Delhi.
 - vii) The Competent Authority in the Directorate may also terminate the services of the Consultant at any time without giving any notice and also without assigning any reason.
 - viii) The termination will be without prejudice to either party's rights accrued before termination.
 - ix) If any declaration/ information furnished by the Consultant is found false or the Consultant is found to have wilfully suppressed any material fact(s), he/she will be liable for termination of Consultancy including any administrative and/or legal action as the Directorate may deem fit.
- b) Any breach of Contract executed by the Consultant with the Directorate shall be considered a sufficient ground for the termination of the engagement made under the Contract and may further debar such Young Professional from future engagement by the Directorate.
- c) The decision of the DGIT(L&R), Directorate of Income Tax (Legal and Research), Delhi shall be final and binding on the Consultant. In the event of escalation of any matter to the Courts, the matter shall be limited to Courts in Delhi only.

10. CONDUCT & INTEGRITY

- a) The Consultant shall maintain discipline and absolute integrity in her/his conduct during the period of the engagement in the Directorate. The Consultant shall be bound to hand over the entire set of records of assignment to Directorate before the expiry of his/her tenure and before the final payment is released by the Directorate.



11. DISCLAIMER

a) The Consultant shall not be eligible for any claim or any other benefit/compensation under provisions of any Act/Rules applicable to regular Government employees. The engagement does not grant the Consultant any right for future employment, regularization in Income Tax Department or any benefits admissible to the employees of the Department.

12. Eligible & willing **candidates** may furnish their applications in the attached form by email to delhi.ito.lr.admin@incometax.gov.in by **13th April 2026, (13-04-2026) up to 06.00 PM**. Selected candidates shall be informed by email. No further communication shall be made with rest of the candidates.



DIRECTORATE OF INCOME TAX (LEGAL & RESEARCH)**Application for engagement as Consultant on contract basis**

1	Name		Affix Passport Size Photo
2	Father's Name		
3	Date of Birth (dd/mm/yyyy)		
4	Address for Correspondence		
5	Permanent Address		
6	Contact No. /Mob. No.		
7	Email ID		
8	Educational Qualification(s) (Graduation and Post-graduation, if any. Mention the name of college & university, degree program, year of passing and Marks obtained in %/CGPA)		
9	Details of experience to be attached in proforma appended as "APPEXDIX"	Duly filled proforma "APPENDIX" is attached.	
10	Date of retirement and name of the office where the officer was last working. Enclose the copy of last pay certificate.		
11	Whether any departmental proceedings (vigilance or administrative) has been instituted against the candidate in period of 10 years prior to retirement? If		



	yes, provide the details of proceedings along with decision of the Disciplinary Authority.	
12	Any other relevant information (use a separate sheet, if necessary)	

13. A brief note (400 words) regarding your suitability for the engagement and also mention any prior work experience in Direct Tax Legal matters (use separate sheet if required)

Declaration

I declare that the above information is true and correct to the best of my knowledge and belief. I am aware that in case of misrepresentation or a materially false declaration, it shall render me liable to action according to applicable law. I also understand that the application is liable to be rejected and / or engagement cancelled in case a discrepancy is detected at any stage before completion of the engagement. I have also carefully read the terms and conditions mentioned in Annexure-I and they are acceptable to me. I certify that no disciplinary proceedings are pending against me, as on date.

Place: _____

Signature: _____

Date: _____

Name of the Applicant: _____



Details of Relevant Experience

Period		Name of Office/Organization	Post, Remuneration or Pay Bank with Grade Pay/Level Matrix, if applicable	Description of duties performed
From	To			

Name/Signature:-.....

