



**JOINT COUNCIL OF ACTION**  
**INCOME TAX EMPLOYEES FEDERATION &**  
**INCOME TAX GAZETTED OFFICERS' ASSOCIATION**  
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No. N-1/2016-17

Dated: 05<sup>th</sup> May, 2016

**To,**  
**The Chairman,**  
**The Central Board of Direct Taxes,**  
**New Delhi.**

**Sir,**

**Sub: Revision of the Interim Action Plan and continuation with the earlier APAR form - request regarding.**

Kindly refer to the above.

2. (i) Your kind attention is drawn to the Interim Action Plan for June Quarter, 2016 issued by the CBDT on 31.03.2016 and certain revisions in timeline as has been laid down in the Action Plan as communicated on 22.04.2016. It is noted that, since the F.Yr.2014-15, the Board had introduced an Interim Action Plan for the First Quarter of the Financial Year. It is also noted that, since then, the number of areas/ fields to be covered are gradually increasing and the timelines and targets set in the successive plans are getting steeper in every succeeding year. On the other hand, a number of issues upon which the achievement of such targets is pivoted – like vacant posts in assessment charges, dire shortage of support staff and technical infrastructure as well as network support etc. – are left untouched, and are indeed worsening.

(ii) You will appreciate that the stunning growth of Income Tax Department is due to the tireless efforts made day in and day out by the officers and the staff members of the Department posted in the field formation. Unfortunately the effort of these field-level officers are not being reciprocated with equivalent wisdom of administrative action or initiatives in favour of their regular and timely promotion to the higher grades, finalization of Recruitment Rules, filling up the vacant posts, providing adequate infrastructure etc. As such, these are routine administrative issues involving the health of the establishment as a whole, and not favours which require to be sought after. Yet, even for these issues officers and the staff members have had to take recourse to intense agitation under the banner of Central JCA.

3. (i) In the Interim Action Plan for the first quarter of current financial year, every assessing officer has been asked, *inter-alia*, to complete 25 scrutiny cases per charge by 30<sup>th</sup> June, 2016. Further, the timeline for processing of all brought forward paper returns is advanced by one month from 30.06.2016 to 31.05.2016. Stepping-up the target yield is not in itself a matter of dire concern. But it needs to be seen in perspective, and the wherewithal required achieving steeper targets faster needs to be placed at the disposal of the field operatives all the more faster for this very reason.

(ii) To specify the delay in delivery of the essential, the following may be considered: As a practice, normally 1/3<sup>rd</sup> to 1/2 of the assessing officers are replaced in each year's AGT Orders. But the All India AGTs for Officers of the Gr.A cadres are yet to be completed, even though a full month of the first quarter has already passed. On the basis of past experiences, it can therefore be reasonably estimated that passing of local AGT Orders for the cadres of all assessing officers, to be followed by Local AGTs of the staff members, and the subsequent settling of all transferred officers and officials into their final positions and roles will take another two months time. Thus, whereas targets have been set for the first quarter, the personnel who are required to achieve the same will barely be in place till the fag-end of the quarter.

(iii) Apart from displacements by transfer, the work-flow shall also be hampered by the shortages in all involved cadres, which will continue to plague the processes even after the transfers are complete. The Department is facing substantial shortages in all the grades of ITIs, Sr. T.A., T.A. and MTS. A large number of officers are holding additional charges which have already put them under enormous work pressure.

(iv) In additions to transfer-driven instability and shortage-driven inadequacy, the very nature of work shall also continue to put up obstacles. During the first two quarters, there are penalty matters, apart from judicial matters and appeal filing matters which are of time-barring nature on monthly and/or daily basis. That is, Assessing Officers are being placed under increasingly counter-productive pressure and are facing difficult times due to manpower shortages and infrastructure problems. By enforcing such artificial deadlines over and above the limitation dates prescribed under the Act will adversely impact the efficiency and performance of the Officers who would be forced to take decisions mechanically without due diligence and may give rise to increase in grievances of the tax payers. In this situation, adherence to the new timeline fixed in the Interim Action Plan for the first quarter will be to the deterrence of the quality of work, as well as to the morale of the Officers and staff.

4. The state of the Departmental Network is of utmost importance as the performance in most of the Key Result Areas (PAN migration, Processing, rectification, notice generation, NMS etc.) greatly depends on it. After introduction of the ITBA, the system has slowed down drastically because the Band width has not been augmented with the requirement of ITBA software. The process of PAN migration has become more time consuming, putting the Assessing Officers under more pressure. Moreover no hands-on training on ITBA has been imparted on most of the officers and staff members.

5. As per the new format of the APARs for the assessing officers, all these officers will be asked to report the quarterly performance in the next year's self-appraisal as has been

done for the reporting period of 2015-16. Putting so much emphasis in APAR on quarterly disposal of cases will put the assessing officers under even more pressure. This is also worthy to mention that in addition to the areas identified in the APAR, an officer has to perform lot of other matters/issues which are not finding place in the APAR and so evaluation of performance solely on such APAR may not result into correct and effective evaluation of an officer. The ITGOA and JCA have already conveyed its resentment vide our communication dated 12-04-2016 on introduction of the new APAR formats. But we are yet to hear anything regarding such a contentious issue from the Board's end till date.

6. The disappointment, frustration and resentment among our members have reached such a level that the normal functioning of the Department is bound to be affected adversely if corrective measures are not taken immediately. We demand to do away with the new columns in the APAR of the Assessing Officers and continue with the earlier APAR form and immediate revision of the Interim Action Plan of the CBDT. We would also like to request you to kindly extend the due date for submission of APAR till the decision is being taken at your end on these issues.

Thanking you,

Yours faithfully,



(Bhaskar Bhattacharya)

(Rupak Sarkar)  
Joint Convenors

Copy for information forwarded to;

1) The Member(P & V), CBDT