

JCA/ Covid-19/2019-20/05

Dated:22nd April, 2020

## To The Chairman, Central Board of Direct Taxes, North Block, New Delhi.

Respected Sir,

Sub: Voluntary contribution of the Officers and the Officials of Income Tax Department in the 'PM CARES Fund' in support of the fight against COVID-19-regarding.

Ref: 1) The DO of the Cabinet Secretary, GoI, No. A-60011/05/2020-Ad.I dt. 16-04-2020 and the circular of the DoRdt. 17-04-2020.

2) Letter F No. Nil dt. 21.04.2020 from HRD, CBDT.

Kindly refer to the above.

It has been communicated vide the letter at sl no. 2, under reference that the CBDT has decided to make an appeal to all officers and officials of the Income Tax Department to contribute one day's salary every month till March, 2021 to the 'PM Cares Fund' to aid the Government's effort to fight the coronavirus pandemic. It has also been mentioned in the said letter that the appeal is similar in lines with that of DoR's circular dt. 17.04.2020 and an intimation form has been enclosed to the said HRD's letter, where in officers and officials having objection to it may intimate the same to their respective DDOs. The CBDT has also called for a report from cadre controlling authorities by 24.04.2020, category-wise information on willing/unwilling employees to the said appeal. It appears from the plain reading of the said letter of the HRD that unless objection form is filed, all such employees would be deemed to have been consented for the said proposed deductions.

Though the Central JCA appreciates the call for voluntary contribution from the officers and officials of the Income Tax Department in support of the fight against COVID-19, we register our dissent in seeking intimation only from the one who has objection in doing so, that too, within a very short time of only 3 days i.e. up to 24-04-2020. It is pertinent to mention that department took 4 days to forward the appeal made by DoR whereas only 3 days are given to the departmental work force of over 50000 to give dissent to the said appeal, if any. It is needless to mention that in the present situation which prevails across the country, it is quite impossible to submit option within the time stipulated by the department.

In this connection, we would like to mention here that though it is our duty to encourage our members to contribute to the cause to fight against the COVID-19 pandemic, but the voluntary nature of the appeal should not be compromised under any circumstances. We strongly condemn the attributes of the appeal such as the option of only filing objection to the appeal and that too in a very short span of time. These attributes make the nature of the said appeal as a "**forced contribution**". Further, any non-statutory/ non-governmental recovery could not be made from the salaries of the Government employees, which require their express consent to affect any deduction/recovery by the DDOs concerned.

It is also worth while to mention that every officer and official of the Department have already made a contribution of one day's salary from the pay-bill of April, 2020, as per the appeal of the CBDT. The next such contribution can be made only from the pay-bill of May, 2020 and so, the DDOs may be allowed to obtain individual consent by 20-05-2020, instead of 24-04-2020.

In the above-mentioned scenario, we request your honour to issue directions to obtain consent from those officers and officials who are willing to make the contribution instead of asking it from the unwilling members. The consent may be obtained with an option to revoke at any time, during the year, since contributions cannot be collected as a matter of contractual obligation on the basis of one-time undertaking. Further, our members should be allowed to submit their options for the said contributions, if any,by 20/05/2020.

IT IS, THEREFORE. ONCE AGAIN REITERATED THAT WE ARE NOT OPPOSING THE APPEAL TO MAKE ANY VOLUNTARY CONTRIBUTIONS. BUT WE ARE ONLY EXPRESSING OUR DISSENT TO THE MANNER OF SEEKING ONLY OBJECTIONS AGAINST MAKING THE SAID CONTRIBUTIONS, THAT TOO IN A VERY SHORT TIME PERIOD AND ABSENCE OF OPTION TO REVOKE THE CONSENT ONCE GIVEN, AT ANY POINT OF TIME DURING THE YEAR.

This is for your kind consideration and necessary action.

Yours truly,

Sharkar

(Ravi Shankar)

(Rupak Sarkar)

Joint Convenors