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आयकर निदेशालय (परीक्षा)

5वां तल, मयूर भवन, क्नाॉट सर्कस, नई दिल्ली- 110001

**DIRECTORATE OF INCOME TAX (EXAM)**

5<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi - 110001

F.No. DE/Notification/ITO/ITI/MS/2023/ADG/124 Dated :18.07.2023

To,

1. **All Pr. Chief Commissioners of Income Tax,;**
2. **All CCsIT/Pr. CsIT/CsIT(In-charge of Examination).**

**Subject :- Notification - II for Departmental Examinations - 2023 for Income Tax Officers (ITOs) & Income Tax Inspectors (ITIs) -reg.**

Madam/Sir,

I am directed to refer to Central Board of Direct Taxes (CBDT) decision in file of even number dated 17.07.2023 on the above subject and to communicate the following: -

**ITO/ITI Examination - 2023**

- (a) The Departmental Examinations - 2023 for ITOs and ITIs posts shall be held in **Online Mode**, in accordance with the Amended Departmental Examination Rules, 2009, for ITOs and ITIs respectively.
- (b) The schedule of the Examination has been enclosed as Annex-I.
- (c) Syllabus would be the same as was applicable for 2022 Examination.
- (d) In Online Mode of Departmental Examination, question papers will be displayed on screen and answers will be captured by click of button for objective papers. However, for Subjective Paper (ITO Paper-IV), the Competent Authority has accorded approval to conduct this exam in offline mode. As such, for Paper IV of the ITO

Exam, question papers will be in physical form only, and answers by the candidates will be recorded in Paper format on answer booklet provided by the Department.

- (e) All In-charge of Examinations are required to make necessary arrangements for providing answer sheets for subjective paper only (i.e. Paper-IV Income Tax & Accountancy of DE, 2023 for ITOs).
- (f) All In-charge of Examinations are required to make necessary arrangements for conduct of exam including sitting arrangements, provision of answer sheets, invigilation etc. for Subjective Paper (ITI-Paper-V i.e. Hindi & Paper-VI i.e. Examination of accounts for partially qualified and betterment candidates of Old Pattern only and ITO-Paper-V i.e. Office Procedure for partially qualified and betterment candidates of Old pattern only) & Paper-VI Examination of Accounts & Language test for partially qualified and betterment candidates of Old pattern only).
- (g) As regards eligibility, the Departmental Examination -2023 for ITOs/ITIs shall be held on the basis of the eligibility criteria as circulated vide Directorate's Instruction F. No. EG (20)(8) Restructuring / 2001/DIT/Pt. File dated 30.03.2007 (copy enclosed as Annex-II). The eligibility criteria of Steno Grade II for ITO Exam would be the same as modified by CBDT in F.No.DE2012/Notification/DIT (Exam)/2251 dated 11.07.2012. Accordingly, only that Stenographers Grade-II are eligible to appear in ITO Examination who have completed 5 years of regular service after induction and have passed the ITI Exam (copy enclosed as Annex-III).
- (h) The effective date of passing the Examination shall be governed by this Directorate's Instruction F. No. DE / Delhi / Effective Date / DIT / 2011 / 3886 dated 22.12.2011 (copy enclosed as Annex-IV).
- (i) The Amended Department Examination Rules 2009 do not place any age bar for taking ITO and ITI Examination for the new pattern candidates. As per letter No. 1203 to 1221 dated 01.07.2016, no age

bar exists for partially qualified candidates of old examination. The number chances for all categories of candidates, including SC/ST candidates availing betterment chance, is limited to ten.

2. The candidates shall fill the application form online on the website: **[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)**. The candidates would be able to fill the online applications from **20.07.2023 (10 a.m.)** onwards. The last date for filing the online application form and the submission of print out by the candidates to respective Pr. CCsIT / CCsIT / Pr. CsIT / CsIT (Incharge of Examination) concerned shall be **11.08.2023 (8:00 p.m.)**. **No application form will be accepted after this.** The Pr. CCsIT / CCsIT / Pr. CsIT / CsIT (Incharge of Examination) will be given a link for online verification/certification of the application of the candidates. After verification the Pr. CCsIT / CCsIT / Pr. CsIT / CsIT (Incharge of Examination) concerned shall scan all the application forms so received in their respective regions. The roll number wise scanned forms shall be sent to this Directorate in CDs. The physical forms (print-outs after attestation and certification) shall also be sent to this Directorate as in the past.

3. Following points may be kept in mind by candidates while filling the application forms-

- (a) The candidates should carefully fill the application form after reading the instructions printed above the form.
- (b) Only one application form has to be filled by a candidate.
- (c) The previous records of the candidates will be reflected against his/her roll number in the application form and he/she will be given an option to raise a query, if any data is incorrect. However, his/her claim would be accepted only after verification. The candidates who are appearing for the first time would fill the information as available with them which will be accepted only after verification by the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT

(Incharge of Examination) and this Directorate. Such first timers will be allotted new roll numbers.

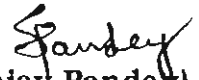
- (d) The candidates who are changing their category from 'PQ to Normal' or 'Normal to Betterment' will be able to do so only after approval of this Directorate after verification by the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (Incharge of Examination) concerned.
- (e) The candidate is required to upload a scanned passport size photograph and his/her scanned signature in jpg format in the online application form.
- (f) A copy of the printout of the application form may be retained as acknowledgement.
- (g) The application printout that is to be submitted should be handled carefully and SHOULD NOT BE FOLDED / PUNCHED OR CRUSHED.
- (h) **Candidates who do not submit a printout of the application form to Pr. CCsIT/CCsIT/Pr.CsIT/CsIT (Incharge of Examination) concerned for verification will not be permitted to appear in the examination merely on the basis of online submission of the application.**
- (i) The facility of 'reprint' of submitted application form has been provided to the candidates.
- (j) If any modification is required to be made to the uploaded photograph or signature, a candidate will have to report it to the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (Incharge of Examination) concerned.

4. It may kindly be ensured that the application forms are correctly filled by the candidates and duly forwarded from respective Incharge of Examination office, for which there is a designated space in the application form itself. **The number of chances availed by candidates must be verified with due care.**

5. It is further added that the candidates who have already qualified a paper/examination are **not eligible for re-appearing in that paper/examination**, except for betterment candidates who are allowed to appear in examination for bettering their scores once they have qualified the entire examination as a reserved candidate.

**Encl. :** As above.

Yours sincerely,



**(Sanjay Pandey)**

Addl. Director General (Exam)  
New Delhi

संजय पाण्डेय / Sanjay Pandey  
आयकर अपर महानिदेशक-2  
Addl. Director General of Income Tax-2  
मानव संसाधन विकास  
Human Resource Development  
केन्द्रीय प्रत्यक्ष कर बोर्ड, नई दिल्ली  
Central Board of Direct Taxes, New Delhi

## Time Table for Departmental Examination 2023 for ITO/ITI

S. No.	DAY/DATE	SUBJECT & TIME	
		1 <sup>st</sup> Session (ITO Exam.)	2 <sup>nd</sup> Session (ITI Exam.)
1.	<b>Monday 11.09.2023</b>	Paper-I Income Tax Law and Computation (Without books) (Objective Type) <b>10:30 AM to 12:30 PM</b>	Paper-1 Income Tax Law and Computation (Without books) (Objective Type) <b>2:30 PM to 5:30 PM</b>
2.	<b>Tuesday 12.09.2023</b>	Paper-2 Advanced Accountancy (Without books) (Objective Type) <b>10:30 AM to 12:30 PM</b>	Paper-2 Book Keeping (Without books) (Objective Type) <b>2:30 PM to 4:30 PM</b>
3.	<b>Wednesday 13.09.2023</b>	Paper-3 Allied Laws (Without books) (Objective Type) <b>10:30 AM to 12:30 PM</b>	Paper-3 Allied Laws (Without books) (Objective Type) <b>2:30 PM to 4:30 PM</b>
4.	<b>Thursday 14.09.2023</b>	Paper-4 Income Tax & Accountancy (Combined Practical) (With I.T Act & Rules) (Subjective Type) <b>10:30 AM to 1:30 PM</b>	Paper -4 Office Procedure (Without books) (Objective Type) <b>2:30 PM to 4:30 PM</b>
5.	<b>Friday 15.09.2023</b>	Paper -5 Office Procedure <b>(For Partially Qualified and Betterment</b>	Paper-5 Hindi (Subjective Type) <b>2:30 Pm to 3:30 Pm &amp;</b>

		<b>candidates of Old Pattern only)</b> (Without books) (Objective Type) <b>10:30 AM to 12:30 PM</b>	Paper-6 Examination of Accounts <b>(For Partially Qualified and Betterment candidates of Old Pattern only)</b> <b>3:30 PM to 5:30 PM</b>
6.	<b>Saturday</b> <b>16.09.2023</b>	Paper-6 Examination of Accounts & Language Test <b>(For Partially Qualified and Betterment candidates of Old Pattern only)</b> <b>10:30 AM to 1:30 PM</b> & Language Test (Hindi Translation) <b>2:30 PM to 3:00 PM</b> Part -II Language Test (Oral Test) <b>3:30 PM onwards</b>	

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**आयकर निदेशालय (आयकर और लेखा परीक्षा)****DIRECTORATE OF INCOME-TAX (INCOME-TAX & AUDIT)****वित्त मंत्रालय, राजस्व विभाग****Ministry of Finance, Department of Revenue****पांचवी मंजिल, मयूर भवन, कनॉट सर्कस, नई दिल्ली-110001****5<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi -110001.**

Dated . 30-03-2007

**Sub: Eligibility norms for Departmental Examinations 2006 -****(i) Ministerial Staff (ii) ITIs & (iii) ITOs -  
Instruction Regarding -**

The Departmental Examination 2006 for Ministerial Staff, Inspectors of Income Tax and Income Tax Officers was held as a last chance for employees to clear their papers under the Examination Rules 1998 after a gap of about 3 years in October, 2006. The eligibility for such exams was to be determined on the basis of Eligibility Rules 1998

The eligible cadres as per Examination Rules 1998 underwent a change after restructuring in 2001 due to change in the designations. This created some confusion as to the eligibility of post restructuring designations for various levels of examinations i.e Ministerial Staff ITIs and ITO's Examinations leading to representations from employees and clarifications being sought from Commissioners in charge of exams in various Cadre controlling CCs IT charges

On the above subject a Board meeting was held on 22-03-07 wherein the following decisions were taken by the Board for compliance

The post restructuring cadres which would now be eligible for Departmental Examinations 2006 for (i) Ministerial Staff (ii) ITIs & (iii) ITOs shall be as follows



#### Ministerial Staff Examination

1. T.A (having passed Computer Test)
2. Steno Grade I, II, III
3. LDC Including Hindi Typist
4. Sr. T.A

#### Income Tax Inspectors Examination

Post restructuring designations which are eligible are :-

1. All ITIs (for confirmation)
2. Office Superintendents
3. T.As (those having already passed Ministerial Staff Exam.)
4. Sr. T.As (those having already passed Ministerial Staff Exam.)
5. Steno Gr. III, II, I. (those having already passed Ministerial Staff Exam.)

#### Income Tax Officers Examination

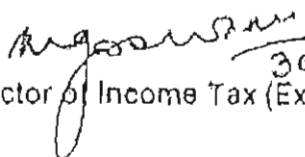
Post restructuring designations which are eligible are :-

1. ITI
2. Office Superintendent, If already passed ITI Exam.
3. Sr. T.A, If already passed ITI Exam.
4. T.A, If already passed ITI Exam.
5. Steno Gr. II & I, If already passed ITI Exam.

This notification shall not apply to adhoc employees even in eligible cadres. The above eligibility criteria is drawn from the Examination Rule 1998 by parity of designations and shall apply only to Departmental Examination 2006.

- sd -  
(Dr. Poonam K Saxena)  
Director of Income Tax (IT)

- Copy to: 1. All Chief Commissioners of Income Tax  
2. All Director Generals of Income Tax

  
30/3/07  
Joint Director of Income Tax (Exams)



Directorate of Income-Tax (IT)  
Central Board of Direct Taxes  
5<sup>th</sup> Floor, Mayur Bhawan  
New Delhi-110001

F.No. DE-2012/Notification/DIT(Exam)/2251

Dated : 11.07.2012

To

All Chief Commissioners of Income Tax (Cadre controlling),  
All CII (Incharge of Examination)

Madam/Sir,

**Subject : Eligibility of Stenographers for appearing in ITO  
Examinations 2012 -- reg.**

As per De 2012/Notification/DIT(Exam)/1607 dated 04.06.2012, the eligibility criteria for Stenographers appearing in ITO Examination is *Stenographer Grade I and II (if already passed ITI Exam) in [PB2 Rs. 9300-34800 + Rs 4200 (GP)]*.

The Directorate received a number of representations from erstwhile Stenographer Grade III, now rechristened Stenographer Grade II, seeking permission to appear in ITO Examination 2012.

The matter was considered by Board. Accordingly, in partial modification of Notification dated 04.06.2012, the eligibility of stenographers for appearing in the Departmental Examination 2012 for ITO is as under :-

**Erstwhile stenographer Grade III and now redesignated as stenographer Grade-II in terms of CBDT notification dated 30.09.2010 who have completed five years regular service after induction and passed ITI Exam.**

Stenographer Grade- I, if already passed ITI Exam

Yours sincerely,

(G.K. Maheshwari)  
Director of Income Tax (IT)  
New Delhi

Directorate of Income-tax (IT)  
Central Board of Direct Taxes  
Department of Revenue  
Ministry of Finance  
New Delhi-110001.

F.No. DE/Delhi/Effective Date/DIT/2011/5254

Date: 22.12.2011

To

All Cadre Controlling Chief Commissioners of Income Tax,  
All CIT (In-charge of Examn.) (By name)

Madam/Sir,

Sub:- Effective date of passing of Examinations - Instruction reg.

The CBDT Instruction F. No. A-32013/3/2000-Ad. VI dated 18.07.2000, wherein the date of passing the Examination was reckoned from the last date of the Examination, was modified by Instruction F.No. OA 542/1995/CAT.Cuttack/2002/DIT/697 dated 22.05.2009.


2. The modification was necessitated in the light of the decision of the Hon'ble Orissa High Court in W.P. (C) No. 224 of 2003 dated 31.10.2008 in the case of Union of India & Ors. Vs. Kishore Chandra Mohanty & Ors. In the said judgement Hon'ble Orissa High Court has also referred to the decision of the Hon'ble Supreme Court in UPSC Vs. Ajaya Kumar Das & Others [Civil Appeal No. 6295 of 2001 dated 10.09.2001]

3. As per the modified Instruction dated 22.5.2009 it was decided that, henceforth, the effective date of passing of Examination shall be the date of declaration of result by the Directorate of Income Tax (IT) in the case of ITOs/ITIs Examination and by the CCIT/CIT (Incharge of Examination) in the case of MS Examination.

4. However para. 4 of the Instruction dated 22.5.2009 stated that in a case where the Examination is held in a particular calendar year and the result thereof is declared in any subsequent calendar year, the effective date of passing the Examination shall be deemed to be the 1<sup>st</sup> of January of the calendar year in which the result has been declared.

5. The matter has been reconsidered in the Board Meeting held on 24<sup>th</sup> November 2011 and it has been decided to modify Instruction F. No. OA-542/1995/CAT.Cuttack/2002/DIT/697 dated 22.05.2009 by deleting para 4 from it, prospectively i.e. with effect from Departmental Examination - 2011 onwards.

Yours Faithfully,



Dr. Preeti Jain Das  
Addl. DIT(Examn.) (OSD)  
New Delhi.

**AMENDED DEPARTMENTAL EXAMINATION RULES FOR**  
**INCOME TAX OFFICERS – 2009**  
**(Effective from 2023 Examination onwards)**

**Short Title and Commencement**

These Rules may be called the Amended Departmental Examination Rules for **INCOME TAX OFFICERS, 2009**. These Rules will be applicable for the Departmental Examination from the calendar year **2023 and onwards**.

**RULE - I Definitions :**

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

- a) **Authority** for Departmental Examination for Income Tax Officers means Director of Income Tax (Exams) New Delhi on behalf of the Central Board of Direct Taxes, New Delhi
- b) **Betterment Chance** means further chance(s) allowed to SC/ST candidates under these Rules for attaining the pass marks prescribed under these Rules for the General candidates for passing the individual papers and qualifying the examination on own merit.
- c) **New Pattern Examination** means the examination held under Departmental Examination Rules for Income Tax Officers-2009 as amended from time to time
- d) **Old Pattern Examination means** the examinations held under the Departmental Examination Rules for Income Tax Officers 1998 as amended from time to time.
- e) **Partially qualified candidate** means the candidate who is yet to qualify two or less papers of the Old Pattern of examination.  
**Explanation:** For the purposes of Clause (e), Income Tax Law Part-I & Income Tax Law Part-II of the Old Pattern examination shall be considered as one paper
- f) **Periodicity of the examination means** once a year, preferably in the first half of the calendar year. This is, however, subject to change at the discretion of the Director of Income Tax (Exams). The Director of Income Tax (Exams) will notify the exact dates of examination and fix the time table, well in advance of the examination.
- g) **Reviewing Authority means** Director General of Income Tax (HRD), New Delhi

**RULE - II : Chief Commissioner of Income Tax/Commissioner of Income Tax - In-charge Of Examination**

A Chief Commissioner of Income Tax / Commissioner of Income Tax nominated by the Chief Commissioner of Income Tax (Cadre Controlling) shall be responsible for the proper conduct of the Departmental Examination for Income Tax Officers in that Region/Charge. The Chief Commissioner of Income Tax shall authorise the Chief Commissioner / Commissioner of Income Tax so nominated:

- (a) to receive applications from the candidates appearing in the examination in the prescribed proforma, and forward the same within the notified time after certifying the correctness of the particulars as provided in Rule-XI of these Rules;
- (b) to intimate to the Director of Income Tax (Exams) the requirement of question papers;
- (c) to furnish all statements that have a bearing on the conduct of the examination in the form as prescribed by DIT(Exams) from time to time;
- (d) to make all arrangements for the proper conduct of the examination and declaration of results thereof, distribution of question papers, prescribing the procedure in the Examination Hall etc.
- (e) to perform such other essential functions not covered by Sub-Rules II(a) to II(d) as may be deemed necessary by the DIT (Exams).

### **RULE - III : ELIGIBILITY**

Eligibility of the candidates to appear in the Departmental Examination for Income Tax Officers shall be as under:

1. Income Tax Inspectors who have passed the Departmental Examination for Inspectors.
2. Office Superintendent, who have passed the Departmental Examination for Inspectors.
3. Senior T.A., who have passed the Departmental Examination for Inspectors.
4. T.A., who have passed the Departmental Examination for Inspectors.
5. Steno Gr. II & I, who have passed the Departmental Examination for Inspectors.
6. Steno Gr. III and now re-designated as Stenographer Grade-II who have completed **five years** regular service after induction and passed ITI Exam.

**Provided** that the partially qualified candidates of the Old Pattern Examination shall also be eligible to appear, for the unqualified papers/paper only, in the New Pattern examination 2010 and subsequent years as per paper matching schedule given in Rule V(B) below subject to the age limit and ceiling of number of chances stipulated in Rule IV(ii) below.

This eligibility is for the limited purpose of allowing the Old Pattern candidates, the concession of passing the unqualified paper(s) of the Old Pattern and shall lapse as soon as they reach the age limit/ chance ceiling stipulated below in Rule IV (ii)

**Provided** that the SC/ST candidates, who have fully qualified the old pattern or new pattern examination in the past with relaxed standards, shall also be eligible to take the examination for betterment of their results subject to the ceiling of number of chances stipulated in Rule IV (A) below.

### **RULE - IV : CHANCES PERMISSIBLE AND AGE LIMIT**

**i) For New Pattern candidates**

- (a) A maximum of 10 number of chances may be availed of by a candidate;
- (b) There shall be no bar on age limit for appearing in the Departmental Examination

**EXPLANATION(s) :** In calculation of maximum number of ten chances, the chances, availed by the candidates prior to the 2009 Examination shall not be taken into account. In the calculation of maximum number of chances actually availed by the candidate, the chances for which he is allowed to appear in the Examination shall be taken into account irrespective of the fact whether the candidate takes the examination or not. Once a candidate has been permitted to appear in the examination, withdrawal of candidature shall not be allowed.

- (c) The candidates who have already qualified a paper/examination are **not eligible for re-appearing in that paper/examination**, except for betterment candidates who are allowed to appear in examination for bettering their scores once they have qualified the entire examination as reserved candidate.

**ii) For Old Pattern candidates**

- (a) The age and number of chances for these candidates shall be same as laid down by Rule IV of erstwhile Departmental Examination Rules for ITOs – 1998 i.e. the age of the candidate on 1<sup>st</sup> April of the year of Examination should not exceed 55 years (in the case of SC/ST candidates there shall be no age limit) and the maximum number of chances a candidate can avail is ten.

**EXPLANATION:** For the purpose of counting the number of chances available to a candidate for availing the concession mentioned in 1<sup>st</sup> Proviso to Rule III above, the number of chances already availed by the candidate under the Old Pattern of examination shall be taken into account. In the calculation of maximum number of chances actually availed by the candidate, the chances for which he is allowed to appear in the Examination shall be taken into account irrespective of the fact whether the candidate takes the examination or not. Once a candidate has been permitted to appear in the examination, withdrawal of candidature shall not be allowed.

- (b) The candidates who have already qualified a paper/examination are **not eligible for re-appearing in that paper/examination**, except for betterment candidates who are allowed to appear in examination for bettering their scores once they have qualified the entire examination as reserved candidate.

**Rule - IV (A) :- Betterment chance for SC/ST candidates**

**(a)** The SC/ST candidates, who have fully qualified the Departmental Examination either under the Old Pattern or under the New Pattern with relaxed standards, shall be allowed further chance(s) to take examination for improvement/betterment of the result in the respective paper(s) subject to the overall ceiling of ten chances stipulated in Rule IV. For this purpose, the number of chances already availed by the candidate in qualifying the examination under the respective pattern shall be taken into account. The candidates who have not fully qualified the examination are not eligible to avail betterment chance for improvement of the result in the respective paper(s).

**(b)** The SC/ST candidates, who have qualified with relaxed standards in the Old Pattern, shall be permitted to take the corresponding matching paper(s) only as per matching schedule given below in Rule V(B)

**(c)** The SC/ST candidates, who have qualified with relaxed standards in the New Pattern, shall be permitted to improve their results by appearing in the paper(s) given below in Rule V(A).

**RULE - V : SUBJECTS OF THE EXAMINATION**

**(A) For New Pattern candidates (including for New Pattern SC/ST candidates availing betterment chance)**

<b>Sl. No</b>	<b>SUBJECT</b>	<b>Type</b>	<b>Maximum Marks</b>
1.	Paper-1 Income Tax Law and Computation (Without books)	Objective	100
2.	Paper-2 Advanced Accountancy (Without books)	Objective	100
3.	Paper-3 Allied Laws (Without books)	Objective	100
4.	Paper-4 Income-tax & Accountancy (Combined Practical) (With I.T Act & Rules)	Subjective	100

**(a)** Each of the 3 objective type papers (Paper 1 to 3) shall consist of 100 questions to be attempted in 2 hrs. Thus each question shall carry 1 mark.

**(b)** 1/8<sup>th</sup> mark shall be deducted for every incorrect answer for the objective type papers.

**(c)** The subjective paper (paper 4) shall be of 3 hours and shall be a test of candidates' application skills in 'Income-tax law and computation' & 'Advanced' with each of these subjects represented in the proportion of 50:50.

**(d)** For the purposes of paper 4, only Bare Act/ Rules or basic ready reckoner containing tax tables, depreciation rates, capital gains index shall be allowed to be carried into the examination hall.

**(e)** No scientific calculator, mobile phone or any other electronic gadget is permitted to be taken into the examination hall, however the arithmetic calculator is permitted.

**(B)For partially qualified Old Pattern candidates/ Betterment chance candidates of old pattern**

The paper matching schedule shall be as under:

S. No.	Unqualified Paper of Old Pattern	Matching Paper(s) to be taken by the candidates in the New Pattern	Paper(s) to be specifically set for partially qualified Old Pattern candidates only	Type	Maximum Marks
1.	IT Law-I & II	Paper-1 :- Income Tax Law and Computation (Without Books) and		Objective	100
		Paper-4 :- (IT & Accountancy) Combined Practical (With I.T Act & Rules)		Subjective	100
2.	Book Keeping	Paper-2:- Advanced Accountancy (Without Books)		Objective	100
3.	Other Taxes	Paper-3:- Allied Laws (Without Books)		Objective	100
4.	Office Procedure	-----	Paper-5 as per Old Syllabus (Without Books)	Objective	100
5.	Examination of Accounts & language Test	-----	Paper-6 To be conducted by the concerned CCIT/CIT (Examination) as per past practice	Subjective	150

- (a) Each of the four objective type papers (Paper 1, 2, 3 & 5) shall consist of 100 questions to be attempted in 2 hours Thus each question shall carry 1 mark.
- (b) 1/8<sup>th</sup> mark shall be deducted for every incorrect answer for the objective type papers.
- (c) The subjective papers (Paper 4) shall be of 3 hours and shall be a test of candidates' application skills in 'Income-tax Law and computation' & 'Advanced Accountancy' with each of these subjects represented in the proportion of 50:50.



- (d) The Examination of Accounts & Language Test shall be of three hours & forty five minutes and have the same format as in the Old Pattern
- (e) Candidate have to pass Paper 1 & Paper 4 together
- (f) For the purposes of paper 4, only Bare Act/ Rules or basic ready reckoner containing tax tables, depreciation rates, and capital gains index shall be allowed to be carried into the examination hall.
- (g) No scientific calculator, mobile phone or any other electronic gadget is permitted to be taken into the examination hall, however the arithmetic calculator is permitted.

#### **RULE – VI : PASS PERCENTAGE**

##### **For New/Old Pattern candidates and PwBD/SC/ST candidates**

(a) A candidate will be declared to have completely passed the Departmental Examination for ITOs if he/she secures a minimum of 50% (45% in the case of **PwBD/SC/ST** candidate) in each of the subjects referred to in Rule V above and 50% marks in aggregate (45% in the case of **PwBD/SC/ST** candidate). **No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever.**

(b) A candidate who has secured 50% (45% in the case of **PwBD/SC/ST** candidate) or more marks in a particular subject or subjects in one examination will be exempted from appearing in that subject or those subjects in the subsequent examination. For the purpose of reckoning 50% marks (45% in the case of **PwBD/SC/ST** candidate) Paper- 1 'Income Tax Law & Computation' & Paper 4 'Income Tax & Accountancy' (combined practical) will be treated as one subject for Partially qualified old pattern candidates and Betterment chance candidates of old pattern

(c) Marks in any paper being a fraction like  $\frac{1}{4}$ ,  $\frac{1}{2}$ ,  $\frac{3}{4}$  shall be rounded off to the nearest whole number i.e.  $39\frac{1}{4}$  shall be rounded of to 39;  $39\frac{1}{2}$  &  $39\frac{3}{4}$  shall be rounded off to 40;

(d) A candidate, who appears for two unqualified papers of the Old Pattern and does not qualify the prescribed matching papers in the New Pattern and at the same time exhausts his number of chances stipulated at IV(ii) above, would not be allowed the benefit of carryover of exemption of the qualified matching paper when he/she shifts to the New Pattern of Examination

#### **RULE - VI-A: GRACE MARKS**

A candidate may be allowed a maximum of seven grace marks in the following manner

- a) Where a candidate is fully qualifying the examination, in a year, the whole of seven grace marks may be allowed in one paper subject to the condition that no grace marks have been availed in any paper in the same or previous

examination in obtaining exemption from reappearing in any paper of that examination.

b) Where a candidate has already availed grace marks in the past in passing individual paper(s) in the same or previous examination, the grace marks already availed shall be reduced from the maximum permissible seven grace marks and the balance if any, shall be allowed to the candidate.

c) For the purposes of obtaining exemption from re-appearance in individual papers a maximum of two percent of the total marks of the paper shall be allowed as grace marks.

#### **RULE - VII : TREATMENT OF CANDIDATE USING UNFAIR MEANS**

A candidate who is or has been found to be indulging in any one or more of the following :

- i. Obtaining support for his candidature by any means;
- ii. Impersonating;
- iii. Procuring impersonation by any person;
- iv. Submitting fabricated document or documents which have been tampered with;
- v. Making statements which are incorrect or false : suppressing material information;
- vi. 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;
- vii. Using unfair means in the examination hall;
- viii. Misbehaving in the examination hall in any manner and
- ix. 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.
- x. Stealthily or forcibly taking or attempting to take the answer sheet out of examination hall

May, in addition to rendering himself/herself liable to criminal prosecution and disciplinary action under the appropriate rules, will be liable to any one or more of the following penalties:

- (a) to be disqualified by the Competent Authority from the examination for which he/she is a candidate and be declared as failed obtaining Zero marks in all the papers in which he/she appeared in that Examination.
- (b) to be debarred either permanently or for a specified period by the Competent Authority.
- (c) to be given an adverse entry in the Annual Performance Appraisal Report by the Controlling Officer / Reviewing Officer on the advice of the DIT(Exams).

**Explanation I :** "Competent Authority" shall be the DIRECTOR OF INCOME TAX (Exams), New Delhi.

**Explanation II :** A candidate found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall shall be deemed to have used unfair means in the examination hall. Candidates communicating with each other or exchanging calculators, chits, blotting papers etc. (on which something is written) shall also be treated to have used unfair means.

**RULE - VIII : PROCEDURE FOR AWARD OF PUNISHMENT**

- (a) The Competent Authority shall issue a memorandum to the candidate requiring him/her to submit his/her explanation within 30 days (which may be extended at the discretion of the Competent Authority in appropriate case for sufficient reasons) of the receipt of the memorandum of charges of which he/she has been found guilty.
- (b) The Competent Authority shall examine all the material available on record. After making a careful evaluation of the said material on record, if the Competent Authority arrives at the conclusion that the allegation against candidate stand proved either wholly or partly, he/she shall proceed to determine the punishment to be imposed and pass appropriate order in writing.

**RULE - IX : REVIEWING AUTHORITY**

- (a) A candidate aggrieved by the order of punishment by the Competent Authority under Rule-VIII may within 30 days of the receipt of the said order represent to the Director General of Income Tax (HRD), New Delhi for the review of the punishment order. The Director General of Income Tax (HRD), New Delhi shall have the powers to condone the delay in filing of the review petition for a further period of 30 days from the date of receipt of the said order of punishment by the candidate.
- (b) The Director General of Income Tax (HRD), New Delhi after going through the facts reported to him/her appraising the evidence on record and the representation of the candidate, shall pass appropriate orders in writing. The order passed by the Director General Of Income Tax (HRD), in respect to all matters connected with the imposition /modification or revocation of the punishment shall be final.

**RULE - X : REVALUATION & REPRESENTATION**

- a) No request shall be entertained under any circumstances for revaluation or re-totalling of the Answer-scripts for the objective type papers.
- b) The request for recounting of marks will, however, be entertained for the subjective type paper, if a representation is submitted by the candidate to the Chief Commissioner/Commissioner (In-charge of Examination) within 45 days from the date of issue of the result by the

Directorate or 30 days of the declaration of the result by concerned CCIT/CIT (Exam) whichever is earlier.

For this purpose the date of uploading of result on the departmental web site "[incometaxindia.gov.in](http://incometaxindia.gov.in)" shall be taken to be the date of issue of result by the Directorate.

**RULE - XI : APPLICATION FOR APPEARING IN THE EXAMINATION**

- a) The application for appearing in the examination will be made by the candidate to the jurisdictional Chief Commissioner of Income Tax / Commissioner of Income Tax (Incharge of Examination) in whose region or charge he/she is posted at the time of applying for the examination. The application will be made in the prescribed format as and when called for, after the declaration of the results for the preceding year by the CCIT / CIT (Incharge of Examination).
- b) The application received after the last date notified for the purpose, shall be summarily rejected without assigning any reason and no correspondence in this regard shall be entertained
- c) No request for change of examination centre shall be entertained unless the same is due to transfer of the candidate subsequent to submission of application form.
- d) In the event of transfer of the candidate subsequent to submission of application, the candidate shall forward a copy of the previous application form along with transfer order through the CCIT/CIT (Examination) in the new charge to the Directorate.
- e) All candidates are required to retain a photocopy of the application form submitted by them.

**RULE - XII : LIST / STATEMENT TO BE SENT BY THE CIT, IN-CHARGE OF EXAMINATION**

The Chief Commissioner of Income Tax/Commissioner of Income Tax (Incharge of Examination) shall send the following lists of statement to the Director of Income Tax (Exams):

<b>(i)</b>	List "B" of the candidates allowed to appear as per permission granted by the CCIT/CIT (Incharge of Examination) including the Roll Nos. allotted to the candidate and the exemption marks obtained by them in different subjects in earlier years' examinations in the prescribed proforma. The absentees in the examination in any particular subject(s) must be marked 'A' in Red ink.	Within 15 days of the conclusion of examination.
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### **RULE - XIII : RESULT OF THE CANDIDATES**

The result of the examination will be compiled in the Directorate and communicated to the Chief Commissioner of Income Tax /Commissioners (Incharge of Examination). The Chief Commissioner/Commissioner (In charge of Examination) will announce the same to the candidates showing the marks in each subject. They will declare the names of the candidates who have passed the examination fully and send the list of fully successful candidates to the Director of Income Tax (Exams), Director General of Income-tax (HRD) and the CBDT within 15 days of the declaration of the results.

#### **Explanation:**

- (a)** Delay in conduct of Examination or declaration of the results shall not give rise to any rightful claim to the applicants for being considered for promotion for vacancies of the year by deeming to be eligible as on 1<sup>st</sup> of January of the relevant vacancy year irrespective of when the Examination is held and when the results are declared;
- (b)** No relaxation, whatsoever, would be given to any categories of employees on account of delay in conducting Examination or declaring the results thereof.

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**AMENDED DEPARTMENTAL EXAMINATION RULES FOR**  
**INCOME TAX OFFICERS – 2009**  
**(Effective from 2023 Examination onwards)**

**Short Title and Commencement**

These Rules may be called the Amended Departmental Examination Rules for **INCOME TAX OFFICERS, 2009**. These Rules will be applicable for the Departmental Examination from the calendar year **2023 and onwards**.

**RULE - I Definitions :**

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

- a) **Authority** for Departmental Examination for Income Tax Officers means Director of Income Tax (Exams) New Delhi on behalf of the Central Board of Direct Taxes, New Delhi
- b) **Betterment Chance** means further chance(s) allowed to SC/ST candidates under these Rules for attaining the pass marks prescribed under these Rules for the General candidates for passing the individual papers and qualifying the examination on own merit.
- c) **New Pattern Examination** means the examination held under Departmental Examination Rules for Income Tax Officers-2009 as amended from time to time
- d) **Old Pattern Examination means** the examinations held under the Departmental Examination Rules for Income Tax Officers 1998 as amended from time to time.
- e) **Partially qualified candidate** means the candidate who is yet to qualify two or less papers of the Old Pattern of examination.  
**Explanation:** For the purposes of Clause (e), Income Tax Law Part-I & Income Tax Law Part-II of the Old Pattern examination shall be considered as one paper
- f) **Periodicity of the examination means** once a year, preferably in the first half of the calendar year. This is, however, subject to change at the discretion of the Director of Income Tax (Exams). The Director of Income Tax (Exams) will notify the exact dates of examination and fix the time table, well in advance of the examination.
- g) **Reviewing Authority means** Director General of Income Tax (HRD), New Delhi

**RULE - II : Chief Commissioner of Income Tax/Commissioner of Income Tax - In-charge Of Examination**

A Chief Commissioner of Income Tax / Commissioner of Income Tax nominated by the Chief Commissioner of Income Tax (Cadre Controlling) shall be responsible for the proper conduct of the Departmental Examination for Income Tax Officers in that Region/Charge. The Chief Commissioner of Income Tax shall authorise the Chief Commissioner / Commissioner of Income Tax so nominated:

- (a) to receive applications from the candidates appearing in the examination in the prescribed proforma, and forward the same within the notified time after certifying the correctness of the particulars as provided in Rule-XI of these Rules;
- (b) to intimate to the Director of Income Tax (Exams) the requirement of question papers;
- (c) to furnish all statements that have a bearing on the conduct of the examination in the form as prescribed by DIT(Exams) from time to time;
- (d) to make all arrangements for the proper conduct of the examination and declaration of results thereof, distribution of question papers, prescribing the procedure in the Examination Hall etc.
- (e) to perform such other essential functions not covered by Sub-Rules II(a) to II(d) as may be deemed necessary by the DIT (Exams).

### **RULE - III : ELIGIBILITY**

Eligibility of the candidates to appear in the Departmental Examination for Income Tax Officers shall be as under:

1. Income Tax Inspectors who have passed the Departmental Examination for Inspectors.
2. Office Superintendent, who have passed the Departmental Examination for Inspectors.
3. Senior T.A., who have passed the Departmental Examination for Inspectors.
4. T.A., who have passed the Departmental Examination for Inspectors.
5. Steno Gr. II & I, who have passed the Departmental Examination for Inspectors.
6. Steno Gr. III and now re-designated as Stenographer Grade-II who have completed **five years** regular service after induction and passed ITI Exam.

**Provided** that the partially qualified candidates of the Old Pattern Examination shall also be eligible to appear, for the unqualified papers/paper only, in the New Pattern examination 2010 and subsequent years as per paper matching schedule given in Rule V(B) below subject to the age limit and ceiling of number of chances stipulated in Rule IV(ii) below.

This eligibility is for the limited purpose of allowing the Old Pattern candidates, the concession of passing the unqualified paper(s) of the Old Pattern and shall lapse as soon as they reach the age limit/ chance ceiling stipulated below in Rule IV (ii)

**Provided** that the SC/ST candidates, who have fully qualified the old pattern or new pattern examination in the past with relaxed standards, shall also be eligible to take the examination for betterment of their results subject to the ceiling of number of chances stipulated in Rule IV (A) below.

### **RULE - IV : CHANCES PERMISSIBLE AND AGE LIMIT**

**i) For New Pattern candidates**

- (a) A maximum of 10 number of chances may be availed of by a candidate;
- (b) There shall be no bar on age limit for appearing in the Departmental Examination

**EXPLANATION(s)** : In calculation of maximum number of ten chances, the chances, availed by the candidates prior to the 2009 Examination shall not be taken into account. In the calculation of maximum number of chances actually availed by the candidate, the chances for which he is allowed to appear in the Examination shall be taken into account irrespective of the fact whether the candidate takes the examination or not. Once a candidate has been permitted to appear in the examination, withdrawal of candidature shall not be allowed.

- (c) The candidates who have already qualified a paper/examination are **not eligible for re-appearing in that paper/examination**, except for betterment candidates who are allowed to appear in examination for bettering their scores once they have qualified the entire examination as reserved candidate.

**ii) For Old Pattern candidates**

- (a) The age and number of chances for these candidates shall be same as laid down by Rule IV of erstwhile Departmental Examination Rules for ITOs – 1998 i.e. the age of the candidate on 1<sup>st</sup> April of the year of Examination should not exceed 55 years (in the case of SC/ST candidates there shall be no age limit) and the maximum number of chances a candidate can avail is ten.

**EXPLANATION:** For the purpose of counting the number of chances available to a candidate for availing the concession mentioned in 1<sup>st</sup> Proviso to Rule III above, the number of chances already availed by the candidate under the Old Pattern of examination shall be taken into account. In the calculation of maximum number of chances actually availed by the candidate, the chances for which he is allowed to appear in the Examination shall be taken into account irrespective of the fact whether the candidate takes the examination or not. Once a candidate has been permitted to appear in the examination, withdrawal of candidature shall not be allowed.

- (b) The candidates who have already qualified a paper/examination are **not eligible for re-appearing in that paper/examination**, except for betterment candidates who are allowed to appear in examination for bettering their scores once they have qualified the entire examination as reserved candidate.

**Rule - IV (A) :- Betterment chance for SC/ST candidates**



(a) The SC/ST candidates, who have fully qualified the Departmental Examination either under the Old Pattern or under the New Pattern with relaxed standards, shall be allowed further chance(s) to take examination for improvement/betterment of the result in the respective paper(s) subject to the overall ceiling of ten chances stipulated in Rule IV. For this purpose, the number of chances already availed by the candidate in qualifying the examination under the respective pattern shall be taken into account. The candidates who have not fully qualified the examination are not eligible to avail betterment chance for improvement of the result in the respective paper(s).

(b) The SC/ST candidates, who have qualified with relaxed standards in the Old Pattern, shall be permitted to take the corresponding matching paper(s) only as per matching schedule given below in Rule V(B)

(c) The SC/ST candidates, who have qualified with relaxed standards in the New Pattern, shall be permitted to improve their results by appearing in the paper(s) given below in Rule V(A).

#### **RULE - V : SUBJECTS OF THE EXAMINATION**

##### **(A) For New Pattern candidates (including for New Pattern SC/ST candidates availing betterment chance)**

<b>Sl. No</b>	<b>SUBJECT</b>	<b>Type</b>	<b>Maximum Marks</b>
1.	Paper-1 Income Tax Law and Computation (Without books)	Objective	100
2.	Paper-2 Advanced Accountancy (Without books)	Objective	100
3.	Paper-3 Allied Laws (Without books)	Objective	100
4.	Paper-4 Income-tax & Accountancy (Combined Practical) (With I.T Act & Rules)	Subjective	100

(a) Each of the 3 objective type papers (Paper 1 to 3) shall consist of 100 questions to be attempted in 2 hrs. Thus each question shall carry 1 mark.

(b) 1/8<sup>th</sup> mark shall be deducted for every incorrect answer for the objective type papers.

(c) The subjective paper (paper 4) shall be of 3 hours and shall be a test of candidates' application skills in 'Income-tax law and computation' & 'Advanced' with each of these subjects represented in the proportion of 50:50.

(d) For the purposes of paper 4, only Bare Act/ Rules or basic ready reckoner containing tax tables, depreciation rates, capital gains index shall be allowed to be carried into the examination hall.

(e) No scientific calculator, mobile phone or any other electronic gadget is permitted to be taken into the examination hall, however the arithmetic calculator is permitted.

**(B)For partially qualified Old Pattern candidates/ Betterment chance candidates of old pattern**

The paper matching schedule shall be as under:

S. No.	Unqualified Paper of Old Pattern	Matching Paper(s) to be taken by the candidates in the New Pattern	Paper(s) to be specifically set for partially qualified Old Pattern candidates only	Type	Maximum Marks
1.	IT Law-I & II	Paper-1 :- Income Tax Law and Computation (Without Books) and		Objective	100
		Paper-4 :- (IT & Accountancy) Combined Practical (With I.T Act & Rules)		Subjective	100
2.	Book Keeping	Paper-2:- Advanced Accountancy (Without Books)		Objective	100
3.	Other Taxes	Paper-3:- Allied Laws (Without Books)		Objective	100
4.	Office Procedure	-----	Paper-5 as per Old Syllabus (Without Books)	Objective	100
5.	Examination of Accounts & language Test	-----	Paper-6 To be conducted by the concerned CCIT/CIT (Examination) as per past practice	Subjective	150

- (a) Each of the four objective type papers (Paper 1, 2, 3 & 5) shall consist of 100 questions to be attempted in 2 hours Thus each question shall carry 1 mark.
- (b) 1/8<sup>th</sup> mark shall be deducted for every incorrect answer for the objective type papers.
- (c) The subjective papers (Paper 4) shall be of 3 hours and shall be a test of candidates' application skills in 'Income-tax Law and computation' & 'Advanced Accountancy' with each of these subjects represented in the proportion of 50:50.

- (d) The Examination of Accounts & Language Test shall be of three hours & forty five minutes and have the same format as in the Old Pattern
- (e) Candidate have to pass Paper 1 & Paper 4 together
- (f) For the purposes of paper 4, only Bare Act/ Rules or basic ready reckoner containing tax tables, depreciation rates, and capital gains index shall be allowed to be carried into the examination hall.
- (g) No scientific calculator, mobile phone or any other electronic gadget is permitted to be taken into the examination hall, however the arithmetic calculator is permitted.

#### **RULE - VI : PASS PERCENTAGE**

##### **For New/Old Pattern candidates and PwBD/SC/ST candidates**

(a) A candidate will be declared to have completely passed the Departmental Examination for ITOs if he/she secures a minimum of 50% (45% in the case of **PwBD/SC/ST** candidate) in each of the subjects referred to in Rule V above and 50% marks in aggregate (45% in the case of **PwBD/SC/ST** candidate). **No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever.**

(b) A candidate who has secured 50% (45% in the case of **PwBD/SC/ST** candidate) or more marks in a particular subject or subjects in one examination will be exempted from appearing in that subject or those subjects in the subsequent examination. For the purpose of reckoning 50% marks (45% in the case of **PwBD/SC/ST** candidate) Paper- 1 'Income Tax Law & Computation' & Paper 4 'Income Tax & Accountancy' (combined practical) will be treated as one subject for Partially qualified old pattern candidates and Betterment chance candidates of old pattern

(c) Marks in any paper being a fraction like  $\frac{1}{4}$ ,  $\frac{1}{2}$ ,  $\frac{3}{4}$  shall be rounded off to the nearest whole number i.e.  $39\frac{1}{4}$  shall be rounded of to 39;  $39\frac{1}{2}$  &  $39\frac{3}{4}$  shall be rounded off to 40;

(d) A candidate, who appears for two unqualified papers of the Old Pattern and does not qualify the prescribed matching papers in the New Pattern and at the same time exhausts his number of chances stipulated at IV(ii) above, would not be allowed the benefit of carryover of exemption of the qualified matching paper when he/she shifts to the New Pattern of Examination

#### **RULE - VI-A: GRACE MARKS**

A candidate may be allowed a maximum of seven grace marks in the following manner

- a) Where a candidate is fully qualifying the examination, in a year, the whole of seven grace marks may be allowed in one paper subject to the condition that no grace marks have been availed in any paper in the same or previous

examination in obtaining exemption from reappearing in any paper of that examination.

**b)** Where a candidate has already availed grace marks in the past in passing individual paper(s) in the same or previous examination, the grace marks already availed shall be reduced from the maximum permissible seven grace marks and the balance if any, shall be allowed to the candidate.

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- ix.** 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.
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May, in addition to rendering himself/herself liable to criminal prosecution and disciplinary action under the appropriate rules, will be liable to any one or more of the following penalties:

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