

INTRODUCTION

These rules may be called the Amended Departmental Examination Rules for Income Tax Inspectors, 2009. These rules will be applicable for the Departmental Examination 2010 and onwards.

RULES-I Definitions :

In these rules, unless the context otherwise requires

- a) **Authority** for Departmental Examination for Income Tax Inspectors 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 examinations held under Departmental Examination Rules for Income Tax Inspectors-2009 as amended from time to time
- d) **Old Pattern Examination** means the examinations held under the Departmental Examination Rules for Income Tax Inspectors 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 & Assessment-I & Income Tax Law & Assessment-II of the Old Pattern 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 - Incharge 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 Inspectors in that Region/Charge. The Chief Commissioner of Income Tax shall authorise the Chief Commissioner of Income tax /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 statement 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 Inspectors shall be as under:

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 (Now redesignated as Grade-II with no change in pay band and grade pay), II & I (those having already passed Ministerial Staff 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 for 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 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 result 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
- (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.

EXPLANATION : 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.

ii) For Old Pattern candidates

- (a) The age and number of chances for these candidates shall be the same as laid down by Rule IV of erstwhile Departmental Examination Rules for Inspectors- 1998 i.e. the age of the candidate on 1st 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.
- (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.

EXPLANATION: For the purpose of counting the number of chances available to a candidate for availing the concession mentioned in 1st 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.

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 the improvement of results of individual 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 Rule V(A).

RULE-V : SUBJECTS OF THE EXAMINATION

(A)For New Pattern candidates(Including for New Pattern SC/ST candidates availing Betterment chance)

Paper number	SUBJECT	Type	Maximum Marks
1.	Paper-1:- Income Tax Law & Computation (Without books)	Objective	150
2.	Paper-2:- Book Keeping (Without Books)	Objective	100
3.	Paper-3:- Allied Laws (Without books)	Objective	100
4.	Paper-4:- Office Procedure (Without Books)	Objective	100
5.	Paper-5:- Hindi	Subjective	50

(a) The paper-I on Income-tax Law and Computation shall consist of 150 questions of 1 mark each to be attempted in 3 hrs. The other three objective type papers (Paper 2 to 4) shall consist of 100 questions to be attempted in 2 hrs.

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

(c) **If more than one bubbles are marked, it would be taken as a wrong answer and 1/8th marks would be deducted for it.**

(d) **If the bubbles are not marked in the correct manner, as indicated on the back side of OMR sheet, then marks may get deducted and no representation in this regard would be entertained.**

(e) Those who have qualified in Hindi paper in the matriculation, its equivalent or any higher Examination or in the Departmental Examination for Ministerial Staff will be exempted from passing the Hindi paper in this Examination. Hindi Paper (paper 5) shall be of 1 hr. duration.

- (f) 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/ SC/ST candidates who have qualified with relaxed standards in the Old Pattern and are availing Betterment chance

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 :- IT law and Computation (Without Books)		Objective	150
2.	Book Keeping	Paper-2:- Book keeping (Without Books)		Objective	100
3.	Other Taxes	Paper-3:- Allied Laws (Without Books)		Objective	100
4.	Office procedure	Paper-4:- Office Procedure (Without Books)		Objective	100
5.	Hindi Test	Paper -5 Hindi		Subjective	50
6.	Examination of Accounts		Paper-6:- To be conducted by the concerned CIT (Examination) as per past practice	Subjective	100

- (a) The paper –I on Income-tax Law and Computation shall consist of 150 questions of 1 mark each to be attempted in 3 hrs. The other three objective type papers (Paper 2 to 4) shall consist of 100 questions to be attempted in 2 hrs.
- (b) 1/8th mark shall be deducted for every incorrect answer for the objective type papers.
- (c) If more than one bubbles are marked, it would be taken as a wrong answer and 1/8th marks would be deducted for it.
- (d) If the bubbles are not marked in the correct manner, as indicated on the back side of OMR sheet, then marks may get deducted and no representation in this regard would be entertained.
- (e) The subjective papers (paper 5 & paper 6) shall be of 1hr. and 2 hrs. duration respectively.
- (f) 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

A) FOR NEW PATTERN CANDIDATES

- (a) A candidate will be declared to have completely passed the Departmental Examination for ITIs if he/she secures a minimum of 45% (40% in the case of SC/ST candidate) in each of the subjects referred to in Rule VA above and 45% marks in aggregate (40% in the case of SC/ST candidate).

- (b) A candidate who has secured 45% (40% in the case of 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(s).
- (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 off to 39; $39\frac{1}{2}$ & $39\frac{3}{4}$ shall be rounded off to 40;

B) FOR PARTIALLY QUALIFIED CANDIDATES OF THE OLD PATTERN AND FOR SC/ST CANDIDATES WHO HAVE QUALIFIED WITH RELAXED STANDARDS IN THE OLD PATTERN

- (a) A candidate will be declared to have passed the Departmental Examination completely if he/she secures a minimum of 45% marks (40% in the case of SC/ST candidate) in the each of the matching paper and 50% (45% in the case of SC/ST candidate) in the aggregate. For the purpose of aggregation the marks in the examination of accounts will be restricted to 55.
- (b) A candidate who has secured not less than 50% marks (45% in the case of SC/ST candidate) in a particular subject in one examination will be exempted from appearing in that subject in all subsequent examinations.
- (c) Where a candidate has secured exemption in any subject, the marks in excess of 50% (45% in the case of SC/ST candidate) will be taken into account in reckoning the overall aggregate of 50% (45% in the case of SC/ST candidate) in every subsequent examination. However, the marks to be taken into account for this purpose in the paper of examination of accounts will be restricted to five.
- (d) Where a candidate has not secured exemption in a subject, the marks obtained in that subject in the latest chance will be taken into account for the purpose of determining the aggregate percentage.
- (e) Hindi test paper can be passed at any time. The pass marks in this paper would be 50% (45% in the case of SC/ST candidate). On passing this paper an entry will be made in the service record of the candidate.

RULE-VI-A: GRACE MARKS

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

- a) 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.
- b) Where a candidate is fully qualifying the examination, in a year, the whole of five 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.
- c) 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 five grace marks and the balance if any, shall be allowed to the candidate.

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 Confidential 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 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 Commissioner/Chief 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 CIT (Exam) whichever is earlier.

For this purpose the date of uploading of result on the departmental web site “*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 CCIT /CIT, INCHARGE 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) :

(i)	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 / Commissioners (Incharge of Examination). The Chief Commissioner / Commissioner (Incharge 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 1st 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.
