

**INCOME TAX  
EMPLOYEES  
FEDERATION**



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**Secretary General: Rupak Sarkar**  
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No. N-1/ICT/2024-27

Dated, 4<sup>th</sup> November, 2025

To

**The Chairperson,  
The Committee for formulation of Inter Charge Transfer Policy  
For the Group B & C Officials,  
Central Board of Direct Taxes,  
J L Nehru Stadium, New Delhi.**

Sub: Proposal for formulation of **Inter Charge Transfer policy** for non-Gazetted Gr.B & C officials – Submission regarding

Sir,

At the outset, we sincerely acknowledge and express our deep appreciation for the initiative taken by the HRD, CBDT in constituting a Committee for the formulation of an Inter-Charge Transfer (ICT) Policy for non-Gazetted Group 'B' and Group 'C' officials. The very formation of this Committee reflects the positive and responsive approach of the administration towards addressing one of the long-pending and significant issues concerning the welfare and career progression of the employees.

We also take this opportunity to record our appreciation for the meaningful and constructive deliberations held during the meetings of the Committee, wherein various aspects and practical difficulties relating to the existing ICT framework were discussed in a cordial and open manner. The spirit of cooperation and understanding shown by all members of the Committee has been truly encouraging and has strengthened our confidence that a fair, transparent and employee friendly policy will soon emerge.

In continuation of the discussions held and in line with the suggestions invited by the Committee, we are submitting herewith our detailed proposal, duly annexed with this letter, for your kind consideration. We earnestly request that the same may please be examined sympathetically and incorporated appropriately in the final draft of the ICT Policy, in the larger interest of both the administration and the employees.

With regards,

Enclosure: as Annexed.

Yours sincerely,

**(Rupak Sarkar)**  
**Secretary General**  
Page 1 of 1

## **Proposals for New Inter Charge Transfer Policy**

The Inter-Charge Transfer policy in Income Tax Department governed vide letter of the Ministry of Finance, dated 10<sup>th</sup> May, 1990 and subsequently vide many circulars/instructions issued time to time by the HRD, CBDT was finally withdrawn vide CBDT Circular dated 22.12.2020. The CBDT vide Circular dated 22.12.2020 implemented the Loan Basis Transfer Policy which resulted into numerous court cases.

2. To sort out the problem faced by the employees of Income Tax Department viz. in the cadre of Group-'B' (Non-Gazetted) and Group-'C', the framing of the new Inter- Charge Transfer Policy may be undertaken in light of the following points, with suitable modifications / amendments to the 1990 Circular:

- (a) No request for Inter-Charge transfer shall be entertained in respect of posts, recruitment to which is made 100% by promotion (e.g. Notice Server, Steno Grade-1 etc.)
- (b) Request for transfer on compassionate grounds shall be entertained only in respect of posts, recruitment to which is made either by direct recruitment or partly through direct recruitment and partly through promotion, in the direct recruitment quota.
- (c) No request for Inter-Charge transfer shall be entertained from an employee [who may otherwise be eligible to make such a request under clause (b) above] unless he/she has put minimum three years of services in that grade/cadre for which he/ she requested for transfer.
- (d) An employee, who seeks transfer, should apply to the Principal Chief Commissioner (CCA) under whose jurisdiction he/ she is working / posted (home region, through proper channel. On being satisfied, the said Principal Chief Commissioner (CCA) shall take up the matter with the Principal Chief Commissioner of Income Tax (CCA) of the region to which the employee seeks transfer, i.e. the recipient region. The Principal Chief Commissioner of Income Tax (CCA) of the recipient region will examine the request of the official on merit and with regard to the vacancy position in the respective cadre in the region and shall pass necessary order for absorption of the employee seeking transfer. The transfer request shall be considered and conceded only against a clear vacancy. The decision of the Principal Chief Commissioner of Income Tax (CCA) of the recipient region shall be final. No request for re-transfer shall be entertained under any circumstances.

Provided that, while taking up the transfer request of an employee with the Principal Chief Commissioner of Income Tax (CCA) of the recipient region, the Principal Chief Commissioner of Income Tax (CCA) of the home region shall accord chronological preference to the transfer requests of employees falling under the following categories:

- i. Unmarried / Widow / Divorcee Woman Employee,
- ii. Spouse working in Central (or) State Government and PSUs,
- iii. Physically Challenged Employees,

- iv. Extreme Medical grounds (self and family in the order of preference),
- v. Ex-Servicemen,
- vi. Any other category.

(e) No request for transfer would be considered by the Principal Chief Commissioner of Income Tax (CCA) of the home region, if any Vigilance or Departmental Proceeding or any case before any judicial forum is pending in respect of such official.

(f) The employee who seeks transfer on his/her own request shall furnish affidavit for undertakings affirmed / sworn before a First Class Judicial Magistrate stating:

- (i) The ground for transfer,
- (ii) The declaration for minimum service rendered in home region,
- (iii) His/her willingness of transfer request for the post shall be considered against the clear vacancy of the Direct Recruitment Quota arises for which transfer request has been made by such employee.
- (iv) His/her seniority will be fixed from the date of joining and at the bottom of all the Direct Recruitments who have joined the same post till the official joins the post on transfer in the recipient region,
- (v) He/she shall abide by the fixation of his/her seniority as considered by the Departmental Promotion Committee of the recipient region.
- (vi) He/she shall forfeit all claims for promotion/confirmation in home region. He/she shall be eligible for promotion/confirmation only in the recipient region in accordance with the seniority allotted to him/her.
- (vii) He/She shall not claim the tenure of the services rendered in home region as qualifying service in the light of Hon'ble Supreme Court Judgment in Civil Appeal No.4356 of 2025 for promotion in recipient region.
- (viii) After absorption in recipient region, he/she shall write Departmental Exam afresh if it necessitates for the post against which he/she requested for transfer. Accordingly, writing the departmental exam for the higher post will be governed as per letter/instruction/Office Memorandum issued by the CBDT from time to time.
- (ix) If advance increment for passing departmental examination has already been granted in home region and pay is protected as per DoPT OM, he/she shall not claim Advance Increment in recipient region for passing the same departmental exam afresh.
- (x) If the official who has been absorbed to the post to which he requested transfer in the recipient region, subsequently disputes his/her fixation of seniority as decided by the Departmental Promotion Committee for the recipient region or he/she claims his/her tenure of services rendered in home region as qualifying services for promotion in recipient region, the Principal Chief Commissioner of Income Tax (CCA) of the recipient region is empowered to cancel his/her absorption and send back the official to the home region. Subsequently, no Inter- Charge transfer request of the official for any post will be considered for the same region or any other region.
- (xi) He/she shall not be entitled to claim any joining time and transfer travelling allowances on reversion to home region.

- (g) Since Inter charge Transfers are considered in Direct Recruitment Quota all the rules / procedures will be applicable to them also.
- (h) All the Inter-Charge Transfers should be considered in the category based quota vacancies in the recipients charge in each cadre and in each category (including General, EWS, OBC, SC/ST, Sports, Compassionate Appointments, Ex-servicemen, PWD categories).
- (i) Applications should be considered on First- cum- First-Served basis and each charge should maintain a list of seniority of the applications and exclusive page can be created in HRMS website to maintain transparency.
- (j) The New Inter Charge Transfer Policy system of not considering past service should be incorporated / amended in the Recruitment Rules of all relevant Cadres in the department.
- (k) All the ICT applications will be considered only once in a year just before notifications of DR vacancies made to the SSC.

3. The Principal Chief Commissioners of Income Tax (CCA) shall exercise the powers delegated to them in the matter of effecting Inter-Charge transfers on compassionate grounds in accordance with the terms and conditions mentioned here in above. If, in any case, relaxation to the above terms and conditions become necessary, prior approval of the Board shall invariably be obtained.

4. The powers delegated to the Principal Chief Commissioners of Income Tax (CCA) in the matter of inter-charge transfer can be exercised only in respect of the employees of the Income Tax Department.

5. Priority has to be given to the officials who have applied before introduction of Loan Policy Transfer i.e. 22.12.2020.and an SOP has to be given to all the charges to adopt the new ICT Policy uniformly.

6. The HRD, CBDT will prepare and order Inter Charge Transfer order once in a year before notifying the Direct Recruitment vacancies to the SSC.