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**TRANSFER POLICY**  
**IN RESPECT OF**  
**REGISTRY OFFICERS AND STAFF**  
**OF**  
**INCOME TAX APPELLATE TRIBUNAL**

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*09/5/11*



आयकर अपीलपीठ अधिकरण

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रजिस्ट्री अधिकारियों और कर्मचारियों

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स्थानांतरण नीति

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*10/5/11*  
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**INCOME TAX APPELLATE TRIBUNAL, MUMBAI**

*No. F.48-Ad(AT)/2011*

*Dated the 29<sup>th</sup> April, 2011*

**1. SCOPE**

The Transfer Policy would cover Groups 'A', 'B', 'C' and 'D' Registry officers and officials of the Income Tax Appellate Tribunal.

**2. PURPOSE**

The purpose of this Policy is to provide guidelines and procedure for effecting and implementing the transfers of Registry Officers/ Officials from one station to another, ordered either in the exigencies of administration or at their own request.

**3. OBJECTIVES OF THE POLICY**

3.1 All the officers/ officials of the Income Tax Appellate Tribunal are liable to be transferred and posted anywhere in India, at any time, and for any period, as requirements of public service and of the Income Tax Appellate Tribunal may dictate. Transfers and postings are a right of the Income Tax Appellate Tribunal, which, it would endeavour to exercise in the best interests of the administration, with due regard to the principles of equity and transparency vis-a-vis its employees.

3.2 These guidelines regarding transfers are meant essentially for the internal use of the Income Tax Appellate Tribunal and do not vest any employee with any right.

3.3 The Transfer Policy would *inter alia* serve to fulfill the following objectives :-

- (i) To distribute the available manpower, as per workload, at the various Benches of the Income Tax Appellate Tribunal.
- (ii) To provide opportunities to work in different disciplines.
- (iii) To obviate monotony and to maintain desired level of efficiency.
- (iv) To fulfill the needs of employees nearing retirement for possible placement close to their hometown or a location of their choice.
- (v) To maximize the overall satisfaction level of its employees, subject always to the paramount need to protect administrative efficiency of the organization.

### **NEED FOR TRANSFER**

Transfer can be effected on any of the following grounds :-

- (i) To fill up vacancies arising on account of promotions, creation of posts or retirements.
- (ii) For sharing of shortage, gainful deployment of surplus staff and also for meeting urgent staff requirements at stations having considerably higher pendency.
- (iii) For meeting personal request.
- (iv) On disciplinary grounds, if his/her continuance at the Bench(es)/ Station shall be detrimental to discipline in the organization.

- (v) For adherence to Government guidelines/ instructions/ rulings (as amended from time to time) concerning:
- a) Posting of husband/ wife working together at same location.
  - b) Any other category covered under relevant rules.

Notwithstanding what has been stated above, an employee may be transferred in exigencies of administration and/ or in public interest.

## 5. BASIC PRINCIPLES

5.1 Locally recruited Group 'D' employees would normally not be transferred except:-

- (i) on promotion, or
- (ii) on request, or
- (iii) in exigencies of administration

5.2 As a general rule, an officer/ official shall not be transferred from one station to another, either within the same Zone or to another Zone, unless he/she has completed *five* years of service at the present station.

5.3 The *five* years service condition at a station may, in deserving cases, be relaxed with the approval of the President, Income Tax Appellate Tribunal.

5.4 An employee, transferred from one station to another, will not have any claim to go back to his/ her old station before completion of *five* years of service at the new station.

5.5 To the extent possible, redeployments to a different location would be synchronized with the end of the academic year so that the education of employees' children does not suffer.

5.6 When the question of transfer is considered, as a normal rule, a person with the longest stay at the station, should ordinarily be transferred first.

5.7 Six months before expiry of normal tenure of posting at a station, an employee may indicate his choice of minimum of ~~three~~ different stations where he would like to be preferably posted and such option may be taken into consideration before his next posting is decided.

5.8 Transfer Policy, as annunciated herein, should be implemented as objectively as possible. If any exception is required to be made, it should be made with the approval of the President of Income Tax Appellate Tribunal.

5.9 In respect of matters which are not specifically covered in these rules, the Central Govt. rules, shall be followed.

#### 6. TIME SCHEDULE FOR GENERAL TRANSFERS

6.1 The general transfers shall commence in the 1<sup>st</sup> week of April, each year.

6.2 Proposals for transfer and posting of registry officers and officials shall be prepared at the Head Office not later than 31<sup>st</sup> March, based on recommendations of the concerned Senior Member/ Zonal Vice President.

6.3 General transfers shall be completed by the end of April, each year.

6.4 Transfers, outside the period of general transfers, should only be done :

- (i) to fill up a vacancy caused due to promotion, retirement or other unanticipated event, and where the post cannot be kept vacant.
- (ii) on request.
- (iii) on account of a new and pressing requirement which could not be anticipated at the time of the general transfers.

7. REQUEST TRANSFERS

7.1 Transfers of employees, when desired for their own convenience, shall not be discouraged, if they are administratively feasible and can be made without injury to the rights of others.

7.2 Request transfers shall normally be considered after completion of *two* years at a particular station. While considering such requests for transfer, due consideration will be given to the following Govt. of India instructions :-

- (i) Where both husband and wife are in Central Government employment, posting to the same station shall be given due weightage subject to considerations of maximum tenure as per the Policy. This has to be in accordance with the DoPT OM No. F.No. 2804/9/2009-Estt.(A) dated 30.09.2009.
- (ii) Where the officer or his/ her spouse or minor children is/ are required to be at a location on account of non-availability of super-specialized medical services at present place of posting, posting to a station of choice (in order of preference) shall be given due weightage.

- (iii) Physically challenged employees shall be considered for transfer, based on nature and extent of the disability. Definitions of Categories of Disabilities have been given in Para 8 of DoPT OM No. 36035/3/2004-Estt(Res.) dated 29<sup>th</sup> December, 2005 on the subject 'Reservation for the persons with Disabilities'
- (iv) Department of Personnel & Training guidelines issued vide their O.M. No. AB-14017/49/90 Estt. (RR) dated 15.02.1991 and O.M. No. AB14017/41/90 Estt. (RR) (Vol.II) dated 05.01.1993 in respect of the employees having mentally challenged child/ spouse shall be followed.
- (v) In case an officer is due to superannuate within *two* years, posting to a station of choice shall be given due weightage.

#### 8. APPLICATION FOR TRANSFER

Applications for transfers, on compassionate grounds, will be made in the proforma appended as Annexure I to this Transfer Policy, alongwith documents in support and also the comments/ recommendations of the Senior Member/ Zonal Vice President. In this proforma, an employee requesting for transfer may indicate choice of upto *three* stations, in order of preference.

#### 9. ADMINISTRATIVE TRANSFERS

"Administrative transfers" are the transfers which the Income Tax Appellate Tribunal orders *sua motu*:-

- (i) to fill up vacancies at the various Benches, or
- (ii) on grounds of misconduct or unsatisfactory performance, or
- (iii) in other administrative exigencies and/ or in public interest.

10. **TEMPORARY CHANGE OF HEADQUARTERS**

In exigencies of administration and for better utilization of manpower, the President, Income Tax Appellate Tribunal may temporarily change the headquarters of an officer/ employee under S.R. 59 which reads as under :-

*" The headquarters of the Government servant shall be in such place as a competent authority may prescribe."*

11. **ADMISIBILITY OF TRANSFER T.A.**

Transfer TA, as per Government of India rules, will be admissible in case of administrative transfers, but not in case of request transfers, except in the following circumstances:-

- (i) Where request transfer is effected against a vacancy at a Priority Bench(es) having comparatively higher pendency.
- (ii) Where an employee posted at a Priority Bench(es), is transferred out on request on completion of prescribed minimum tenure.

12. **AUTHORITIES COMPETENT TO EFFECT TRANSFER**

Subject to the general powers of the president, Income Tax Appellate Tribunal to effect transfers of Registry officers and staff of all Groups, transfers of the Groups of officers and staff shown in Col. 1 below will be effected by the Authority shown against them in Col. 3 of the Table given below:-

| Group of Service | Appointing Authority | Authority Competent to Transfer |
|------------------|----------------------|---------------------------------|
| 1.               | 2.                   | 3.                              |
| Groups 'A' & 'B' | President, ITAT      | President, ITAT                 |
| Groups 'C' & 'D' | Registrar, ITAT      | Registrar, ITAT                 |



13. **REVIEW APPLICATION/ APPEAL**

13.1 Whenever a transfer order is issued, the officer/ Official concerned shall comply with the order without delay. It would be open to an officer/ official to file review application/ appeal through proper channel to the President, Income Tax Appellate Tribunal against a transfer order within *seven* days from the date of receipt of the order. All such review applications/ appeals shall be with specific reference to the provisions of this Policy.

13.2 In the even of the transfer order not being stayed/ modified/ cancelled, as sought for in the representation, within *seven* days from the date of review application/ appeal, the Deputy Registrar/ Assistant Registrar of the Bench(es) concerned shall ensure that the concerned officer/ official is relieved immediately on receipt of decision/ order of the competent authority, on the review application/ appeal or on expiry of a period of *seven* days from the date of filing/ review application/ appeal, whichever is earlier.

14. **CODE OF CONDUCT**

14.1 Rule 20 of the Central Civil Services (Conduct) Rules, 1964 reads as under:


*"No Government servant shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Government."*

14.2 Violation of above provision amounts of misconduct, and the government servant concerned would be liable to be punished.

15. Miscellaneous

The Transfer Policy shall come into effect from the date of issue. The policy is being issued in order to facilitate the Registry Officers/Officials and to ensure efficient and effective administration. However, the Income Tax Appellate Tribunal, reserves its right to change any provision of this policy at any time for any reason to be recorded in writing with approval of the competent authority.

This issues with the approval of the Ministry of Law & Justice vide their letter F. No.A-60011/47/2011-Admn.III(L.A) dated the 15<sup>th</sup> April, 2011.

  
(J.S. CHHILAR)  
REGISTRAR

Deputy/Assistant Registrar, Income Tax Appellate Tribunal, Mumbai/Delhi/Kolkata/Chennai/  
Ahemdabad/Lucknow/Chandigarh/Banglore/Hydrabad/Jodhpur/Agra/Jaipur/Patna/Indore/  
Jabalpur/Allahabad/Rajkot/Amritsar/Nagpur/Pune/Panji/Guwahati/Cuttack/Visakhapatnam/  
Kochin Bench(es)

**INCOME TAX APPELLATE TRIBUNAL**

**APPLICATION FOR TRANSFER**

**A. Personal Details**

1. Name & Designation :
  2. Name of Bench(es) :
  3. Date of posting at the present Bench(es) :
  4. Date of retirement :
  5. Details of previous transfers, with durations and name of Bench(es) :
  6. Grounds, in brief, for seeking transfer :
  7. Names of *three* Benches, in order of preference, where transfer is desired. :
  8. Supporting documents, if any :
  9. Previous transfer application(s), if any, on similar/ other compassionate grounds (whether accepted/ rejected?) :
  10. Signature of the officer/ official, with date :
- B. Comments of the Senior Member, if applicable :**

(Signature)

**C. Comments/ recommendations of the Zonal Vice President :**

(Signature)

**D. Decision/ order of the President, Income Tax Appellate Tribunal :**

(Signature)