

**Calling for Applications from Retired officers of IRS (IT) for filling up the post  
of member of Dispute Resolution Committee (DRC)**

**(Date of Advertisement – 14.10.2023)**

Section 245MA (1) and (2) of the Income-tax Act empowers the Central government to constitute one or more Dispute Resolution Committees (DRCs) for dispute resolution. As per Rule 44DAA of the Income Tax Rules and e-dispute resolution scheme, 2022 introduced vide notification no.27/2022 dt. 05.04.2022, the Central Government has been empowered to constitute a DRC in the region of Principal Chief Commissioner of Income-tax for dispute resolution

Further vide office order No.176 of 2023 dated 20/07/2023, Ad VI division, CBDT has created 18 DRC one in headquarter of each Pr. CCIT(CCA) region and vide officer order No 1 of 2023 dated 14.08.2023, ITJ division. CBDT, has notified the DRC scheme.

Each DRC will comprise of three members, out of which two members shall be retired officers from the IRS (IT), who have held the post of Commissioner of Income-tax or any equivalent or higher post for five years or more.

The necessary details including the Advertisement, Application Form, Contract and Non-disclosure and confidentiality agreement and DRC Scheme are attached below. The interested applicants may download and fill the application form and send it vide email to [edrc.hrd@incometax.gov.in](mailto:edrc.hrd@incometax.gov.in) with the subject “Application of Sh./Smt.....\_\_\_\_\_ for member of DRC” or physical copy may be submitted at [Pr. DGIT, HRD, CBDT, 2<sup>nd</sup> floor, Jawahar Lal Nehru Stadium, New Delhi-110003].

The Pr. CCIT(CCA) will sign a contract with the selected member and the non-disclosure and confidentiality undertaking is to be obtained from the selected Member.

# NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT

[to be executed on a stamp paper of adequate value]

THIS NON-DISCLOSURE AND CONFIDENTIALITY AGREEMENT (“Agreement”) is entered into at....., India, on this [●] day of [●], 202...., by and between:

(A) Pr. CCIT (CCA)....., Ministry of Finance, Government of India, having its office at .....(hereinafter referred to as the “Controlling Authority” which expressions shall unless repugnant to the context include its successors and assigns); AND

(B) Mr./Ms ..... held the post of .....at the time of retirement and appointed as Member of DRC of Pr. CCIT (CCA).....region (hereinafter referred to as the “Receiving Party”).

The Controlling Authority and the Receiving Party shall here in after individually be referred to as the “Party” and jointly be referred to as the “Parties”.

WHEREAS:

- A. The Government of India (“GOI”) through Pr. CCIT (CCA).....has appointed Mr./Ms. .... as Member of DRC of .....region as per Order .....and Notification dated .....and as per section 245MA and Rule 44DAA of Income tax act and Income tax Rules.
- B. The DRC has acquired or owns information (including, but not limited to, documents, papers, reports, software, databases, financial, technical, operational, information, process and procedures, etc.) about cases which is confidential and/or proprietary, the unauthorized usage or disclosure of which would be detrimental to functioning of DRC/GOI and/or interests of the assessee.
- C. NOW IT IS HEREBY AGREED as follows:

## 1. CONFIDENTIAL INFORMATION

1.1 The term “Confidential Information” for the purpose of this Agreement shall mean any information regardless of the way or form in which it is disclosed or recorded (including but not limited to written, oral or visual) which under the circumstances surrounding disclosure or by the nature of the information, ought to be treated as confidential by Receiving Party. Confidential Information includes, but is not limited to, all information in respect of the Proceedings of DRC.

## 2. OBLIGATION OF CONFIDENTIALITY

### 2.1. General Obligation

In consideration of the disclosure and release of the Confidential Information by or on behalf of the Controlling authority to the Receiving Party, the Receiving Party hereby agrees to use and to procure that it uses such measures and/or procedures as it uses in relation to its own confidential information to hold and keep in confidence any and all such Confidential Information and comply with the terms of this Agreement.

## 2.2. Purpose

The Receiving Party undertakes that it shall make use of the Confidential Information solely for the Purpose or such other purposes from time to time, as may be mutually agreed between the Parties, and shall not disclose, distribute, or disseminate Information in any way, to anyone except as provided in this Agreement.

## 2.3. Sharing of Confidential Information

The confidential information with the Receiving Party shall not be divulged to any third party without prior written approval of the Controlling Authority. The Receiving Party further agrees that no copies shall be made of Confidential Information except for the Purpose.

## 2.4. Return of the Confidential Information-

Immediately upon termination of this Agreement by any reason whatsoever, the Receiving Party shall: (a) cease using the Confidential Information, (b) return to the DRC, delete or destroy, as the case may be, all the Confidential Information and all copies, abstract, extracts, samples, notes or modules thereof, and (c) upon request of the Controlling Authority, certify in writing that the Receiving Party has complied with the obligations set forth herein this Clause.

## 3. DISCLOSURE DUE TO COURT ORDER/GOVERNMENTAL ACTION

In the event that the Receiving Party is obligated to disclose any Confidential Information as a result of a court order or pursuant to governmental action or other requirement of law, the Receiving Party shall, immediately provide a written intimation to the Controlling Authority of such disclosure.

## 4. REPORTING UNAUTHORISED DISCLOSURE

The Receiving Party shall immediately inform the Controlling Authority of any unauthorized use or disclosure, misappropriation or misuse by any person of any Confidential Information, upon the Receiving Party having notice or knowledge of the same.

5. OATH to be undertaken by the Receiving Party (As a Member of DRC) to,

- i) Treat all the information that comes to my knowledge as part of my duties in this office as confidential information and keep it strictly confidential.
- ii) Not sell, trade, publish or otherwise disclose such confidential information to anyone in any manner whatsoever including by means of reproduction either in physical, hardcopy, digital, or in electronic format.
- iii) Hold such confidential information in trust and confidence both during and after the terms of my engagement
- iv) Not engage in any other employment /occupation/consultancy or any other activity during my engagement that would otherwise conflict with my said obligations as a Member of DRC.
- v) Abide by data security policy and related guidelines issued by CBDT.
- vi) Not resort to any corrupt practices in any aspect and at any stage during the tenure of my engagement.

## 6. EFFECTIVE DATE AND TERMINATION OF AGREEMENT

In the event of termination of the contract for any reason whatsoever, the receiving party shall promptly surrender and deliver to the DRC any records/material, equipment, documents or data which is of confidential nature.

Further, the agreement can be terminated at any point in time for breach of the above conditions and the Receiving Party can be proceeded against the relevant laws for the time being in force.

## 7. NOTICES OR COMMUNICATION

The Receiving party shall keep the Controlling Authority and the DRC informed of any changes in address or contact details during the period of engagement.

## 8. GOVERNING LAW AND JURISDICTION

8.1. This Agreement shall be governed by and construed in accordance with the laws of India.

IN WITNESS WHERE of each Party has executed this Agreement, or caused this Agreement to be executed by its duly authorized representatives on the day and year first here in above written.

SIGNED For and on behalf of: Pr.CCIT (CCA).....

Name:

Designation:

SIGNED by Member DRC

.....

Name:

Designation:

## **Contract**

Contract for Retired Officers of Indian Revenue Service (Income Tax) as a Member of DRC.

This contract is made effective on..... between Pr. CCIT(CCA) of..... and Mr./Ms..... for appointment as a Member of DRC on a contract basis.

1. Terms and conditions of the engagement are as under:

1.1) **Age and Tenure-** The age of the retired Member should not exceed 61 years as on the date of advertisement.

1.1.2 There shall be no bar on reappointment.

1.1.3 The tenure of a Member of the DRC shall be for a period of three years. However, the tenure of the Member will be coterminous with the existence of the scheme, subject to the following:

a. The tenure will expire on completion of three years or attainment of 65 years whichever is earlier, or

b. The Member may be removed at any time with the prior approval of Competent Authority.

1.2) **Fee and allowances as per the scheme/notification:**

a) The retired Member of the DRC shall be paid a sitting fee of Rs.5,000/- each per day of sitting and a case-wise fee of Rs 5000/-each per case restricted to Rs 1.10 lacs per month. However, these fees shall be subject to revision with the approval of the CBDT at any time.

b) The fees per case shall be paid to the retired Member for the month in which cases are decided as rejected or accepted as per para 4 of the scheme.

c) The fee for the month to the retired Member shall be paid, within reasonable timeline after the submission of bills by the retired member.

d) The retired Member shall be paid TA and DA as applicable and as per the entitlement of the officer at the time of retirement as per applicable rules.

**2. Other Terms and conditions:**

- 1) The appointment of a Member of DRC will be purely on a contract basis and will not confer any right for regular appointment.
- 2) The retired Member engaged as a Member of DRC shall continue to draw pension and dearness relief on pension during the period of his appointment.
- 3) The appointment of the retired Member shall not be considered as a case of re-employment.
- 4) The Member shall not engage in any other employment/ occupation/consultancy or any other activity during his/her engagement that would otherwise conflict with his/her obligations as a Member of DRC.
- 5) The Member shall be administered an oath of confidentiality and sign the non-disclosure undertaking.

I have carefully read the terms and conditions mentioned in this contract and they are acceptable to me.

Signature of Member \_\_\_\_\_

Signature of CIT (Admin & TPS) on \_\_\_\_\_

behalf of Pr. CCIT (CCA)

Date : \_\_\_\_\_

**Advertisement for appointment of retired officers of Indian Revenue Services (Income Tax) for the post of Members of Dispute Resolution Committee (DRC)**

**Applications are invited from retired officers of IRS (IT) for filling up the post of Member DRC in accordance with Section 245MA (1) and (2) of the Income-tax Act. There are 18 DRCs, one in headquarters of each Pr. CCsIT (CCA) region, which will deal with cases as per e-Dispute Resolution Scheme,2022 (herewith refer as ‘the scheme’) which was notified vide notification no 27/2022 dt. 05.04.2022. Each DRC shall consist of three Members - two Members shall be retired officers from the IRS (IT) and one serving officer not below the rank of Principal Commissioner of Income-tax or Commissioner of Income-tax as specified by the Board.**

**1) ELIGIBILITY:**

1.1 Officer who has superannuated/retired or has taken VRS or is due to retire in the next three months from the date of advertisement.

1.2 The age limit of retired member should not exceed 61 years as on the date of advertisement.

1.3 Has held the post of Commissioner of Income-tax or any equivalent or higher post for five years or more

**2) SELECTION CRITERIA:** Selection will be by a centralized Selection Panel.

The selection will be done based on following criteria:

2.1 Last five years of APARs just before retirement

2.2 Past experience of special work done during the service and/or judicial



work / litigation work like experience of working in ITAT/Settlement Commission / AAR / CIT (Appeals) / CIT (Judicial)/Dispute Resolution Panel etc.

### 2.3 Personal interaction.

3) **TENURE**: The members shall be appointed for a period of three years. The tenure will expire on completion of three years or attainment of 65 years whichever is earlier.

### 4) **REMUNERATION**:

4.1 The retired Members shall be paid a sitting fee of Rs.5,000/- each per day of sitting and a case-wise fee of Rs 5000/- each per case with the condition that the total monthly remuneration is restricted to the ceiling of Rs.1.10 lakh per month.

4.2 The fees per case shall be paid to the retired Member for the month in which cases are decided as rejected or accepted as per para 4 of the scheme.

4.3 The fees for the month to the retired Member shall be paid, within reasonable timelines after the submission of bills by the retired Member.

4.4 The retired Members shall be paid TA and DA as applicable and as per the entitlement of the officer at the time of retirement as per applicable rules.

4.5. The selected Members will also sign a contract with the Pr. CCIT(CCA) concerned along with non-Disclosure and confidentiality Undertaking.

The details regarding eligibility, selection criteria, tenure, remuneration, contract and non-Disclosure undertaking is also available on [link].

Application forms may be downloaded from [link] and duly submitted by [date] on [email] or physically submitted in [Address].



**F.No. 279/Misc./M-61/2023-ITJ**  
**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**Central Board of Direct Taxes**  
**ITJ Section**

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Dated: 14<sup>th</sup> August, 2023

**OFFICE ORDER NO. 1 OF 2023**

**Subject: Constitution of Dispute Resolution Committee in consequence to the notification of e-Dispute Resolution Scheme, 2022 under section 245MA of the Income Tax Act-reg.**

With the approval of Competent Authority, the constitution of Dispute Resolution Committee and terms & conditions relating thereto are hereby ordered as under:-

2. Section 245MA (1) and (2) of the Income-tax Act empowers the Central Government to constitute one or more Dispute Resolution Committees (DRCs) for dispute resolution. As per Rule 44DAA of the Income Tax Rules introduced vide Notification No.26/2022 dated 05.04.2022, the Central Government has been empowered to constitute a DRC for every region of Principal Chief Commissioner of Income-tax for dispute resolution.

**1) Eligibility:** As per Rule 44DAA of the Income Tax Rules, each DRC shall consist of three Members appointed by the Central Government as under:

a) Two Members shall be retired officers from the Indian Revenue Service (Income Tax), who have held the post of Commissioner of Income-tax or any equivalent or higher post for five years or more; and

b) One serving officer not below the rank of Principal Commissioner of Income-tax or Commissioner of Income-tax as specified by the Board. The eligibility of the Member has already been laid down in the aforesaid rule.

**2) Procedure for selection of retired Members of the DRC through the Selection Panel:**

2.1 The Selection Panel (hereinafter referred to as the Panel) shall consist of 3 Members headed by Pr. DGIT (HRD) and having two officers at CCIT level as Member(s) as approved by Chairman, CBDT.

2.2 The process of appointment of the retired Member of the DRC shall be through an open advertisement. The Panel shall shortlist the applications on the basis of the criteria decided.

**Contd.../-**

2.3 There will be a centralized advertisement by the office of Pr.DGIT, HRD calling for applications by way of advertisement in 'Employment News' and on the Department's official website. The Pr. CCsIT (CCA) may also post the advertisement on the local official website. The Panel shall finalize two names for each CCA region and an additional common reserve list of candidates which may extend to 18 candidates in order of merit which will be valid for a period of one year.

2.4 The names of the shortlisted candidates shall be sent to all the Pr. CCsIT (CCA). The respective Pr. CCIT(CCA) shall issue orders constituting DRC in their region. The Pr.CCIT (CCA) office will sign a contract with the selected Member and the non-disclosure and confidentiality undertaking is to be obtained from the selected Member.

2.5 The candidates in the reserve list will not be entitled to any compensation or remuneration or fees etc. The names in the reserve list would be considered in cases of resignation, termination, death, exceeding the maximum age limit of 65 years or vacancy arising for any other reason etc. Having this reserve list ready would ensure that time is not lost in re-doing the whole process of advertising for filling up vacancies in the DRC.

### **3) Period of engagement /Tenure:**

3.1 The tenure of Member of the DRC shall be for a period of three years. However, the tenure of any member may be terminated at any time as per Rule 44DAA.

3.2 There shall be no bar on reappointments however the age of the retired member should not exceed 61 years as on the date of advertisement. Further, the tenure will expire on completion of three years or attainment of 65 years whichever is earlier.

3.3 The selection panel shall initiate the process of appointment of new Member/ reappointment at least six months before the expiry of the term of the existing committee Member or as and when the necessity arises.

### **4) Definitions:**

4.1 'Sitting' means each day of the meeting of the DRC physically or otherwise in which all the Member are present based on record of proceedings.

4.2 'Case' means any application filed in Form No. 34BC as specified in clause (ii) of para 4 of the CBDT notification no. 27/2022/file no.370142/5/2022-Part 1(Part 1).

### **5) Remuneration/Fee and allowances:**

5.1 The retired Member of the DRC shall be paid a sitting fee of Rs.5,000/- each per day of sitting and a case-wise fee of Rs 5000/- each per case with the condition that the total monthly remuneration shall be limited to the ceiling of Rs.1.10 lakh per month (for example, if DRC has any number of meetings in a day, the sitting fee will be paid on per day basis only i.e only Rs 5000 per day per member will be paid irrespective of the number of meetings in a day.). However, these fees shall be subject to revision with the approval of the CBDT at any time without any prior notice.

5.2 The fees per case shall be paid to the retired Member for the month in which cases are decided as rejected or accepted as per para 4 of the Scheme.

**Contd.../-**

5.3 The fees for the month to the retired Member shall be paid, within reasonable timelines after the submission of bills by the retired Member.

5.4. The retired Member shall be paid TA and DA as applicable and as per the entitlement of the officer at the time of retirement as per applicable rules.

**6) Designation of serving Member:**

6.1 The Pr. CCIT (CCA) shall assign the charge of the third member of the DRC as an additional charge to Pr. CIT AU -1/VU-1.

6.2 In addition to the manpower already provided for the post of Pr. CIT AU-1/VU-1, one official of the rank of OS, one stenographer, and two MTS should be appointed to assist the DRC during the sittings.

**7) Expenses related to Dispute Resolution Committee meetings:**

7.1 The payment of all expenses in setting up the DRC including the provision of office space and other infrastructural requirements, shall be met by the Pr. CCIT concerned under the head OE (General) of the budgetary grant of the Pr. CCIT. The sitting fees and case-wise fees shall be met out of the grants of the Pr. CCIT charge under the head 'payment of professional and other special services'.

8) The decision of the DRC shall be by the majority and the DRC would follow the procedure as defined in notification dt. 05.04.2022

**9) Interpretation-** If any question arises relating to the interpretation of these rules, the decision of the CBDT thereon shall be final.

**10) Residuary provisions-** Matters relating to the conditions of service of the Member with respect to which no express provision has been made in this Scheme shall be referred in each case to the CBDT for its decision.

**11) Power to relax-** The CBDT shall have the power to relax the provisions of this Scheme with respect to any class or category of persons.

3. This issues with the approval of competent authority.



(Tanay Sharma)  
Jt. CIT(OSD), ITJ, CBDT

Copy to:-

1. The Chairman, Members and all officers in CBDT of the rank of Under Secretary and above.
2. All Principal Chief Commissioners of Income Tax, Cadre Controlling Authority.
3. All Principal Chief Commissioners/ Principal Director Generals of Income Tax.
4. All Principal Chief Controller of Account, New Delhi.
5. Principal DGIT(HRD) w.r.t. their F.No. CB/192/2023-DDIT(APAR-2)-HRD (FTS No. 300589808) dated 11.07.2023, for information.

6. Zonal Accounts Officer, CBDT, C/o Principal CCIT concerned.
7. PSs to FM/MOS(Finance)
8. PPS to Secretary Revenue/Chairman, CBDT/Members, CBDT/ Addl. Secy.(Revenue)/JS(Admn.)  
CBDT/ JS (Revenue)
9. Hindi Section for Hindi version.
10. Secretary General, ITGOA/IRS Association/ Income Tax Employees Federation (ITEF)/ All  
India Income Tax SC&ST Employees Welfare Association
11. Commissioner of Income Tax (Media & TP) and Official Spokesperson, CBDT, North Block,  
New Delhi.
12. Database Cell, CBDT, Jhandewalan Extension, New Delhi.



(Tanay Sharma)  
Jt. CIT(OSD), ITJ, CBDT

## Application for the post of Member of DRC on a contract basis

Recent  
passport-size  
photograph (self-  
attested)

1.	Name in full (in block letter):	
2.	Father's Name /Husband's Name:	
3.	Nationality:	
4.	Gender:	
5.	Date of birth:	
6.	Present address:	
7.	Contact Details: Telephone No: Mobile: E-mail:	
8.	Permanent address:	
9.	Date of joining the govt. service:	
10.	Date of retirement and the post from which retired : (Enclose a copy of the retirement order)	
11.	Educational and technical qualifications:	

12. Brief particulars of service with nature of duties performed for the last 10 years before retirement:

Sl. No.	Name of the office/organization	period		Post held	Nature of held work done in brief
		From	To		

13. Additional information, if any, in support of your suitability for the post:

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**Declaration**

I solemnly declare that all the statements made in the application are true, complete and correct to the best of my knowledge and belief. And no disciplinary proceedings were pending against me on the date of application. I, understand and agree that in the event of any information being found false or incorrect /incomplete or ineligibility detected at any time before or after selection interview, my candidature is liable to be rejected and I shall be bound by the decision of the central government.

Signature

(Full name of the applicant)

Place:

Date: