

**TRANSFER POLICY FOR GROUP B OFFICERS OF  
INCOME-TAX DEPARTMENT  
IN KARNATAKA AND GOA REGION – 2021**

1. **GENERAL:**

This transfer policy shall take effect from AGT, 2021 and would be applicable for all the Group B Officers in the Cadre Controlling Region of Principal Chief Commissioner of Income-tax, Karnataka and Goa Region, Bengaluru.

2. **TENURE AT STATIONS:**

An officer will be due for a transfer to another station after continuous stay at a station as mentioned below:

Sl. No.	Maximum continuous stay	Stations
1	8 Years	Bangalore and Hubli
2	5 years	Mysore, Gulbarga, Davanagere, Mangalore, Belgaum, Tumkur, Bellary, Panaji and Margao
3	3 years	Bijapur, Hassan, Raichur, Shimoga and Udupi
4	2 Years	All Stations other than listed above

For the purpose of counting continuous stay and completed tenure, stay of more than 270 days in a year in that station shall count as one year. A break of less than one year will be counted as part of continuous stay and completed tenure at that station.

To reckon a complete year in the tenure of a station, the officer should have completed a minimum 206 days working days excluding leave period in that financial year.

The duration of stay at DTRTI and MSTU will not be counted for the purpose of posting in a particular station subject to maximum of 3 years in either DTRTI or MSTU or both combined in the ITO cadre.

**EXCEPTIONS:**

a. Officers who have **less than three years** of service to retire **as on 1<sup>st</sup> April** may not be transferred on stay basis or on promotion, if it is practicable and administratively convenient to retain them in the same station.



b. Officers who have **less than three years of service** to retire as **on 1<sup>st</sup> April** may be posted to one of their places of choice, if practicable and administrative convenient.

c. For administrative convenience and suitability, an officer may be allowed to continue in a particular station / post notwithstanding the completion of his/her tenure.

d. Officers may request for retention in the same station on completion of their tenure/make a request for transfer to another station before completion of their tenure on compassionate / medical grounds (self or family). Such requests will be considered subject to administrative feasibility and documentary proof. In case of medical grounds, the officer may also be referred to Medical Board. In case the officer is transferred back within a period of 6 month to the station from where he/she was transferred on compassionate / medical ground, his/her term in the station to where he/she was transferred will not be counted and his/her stay in the station to where he/she is transferred back will be counted from the date prior to such transfer reducing the period of such term in the transferred station.

e. Request for retention on educational grounds will be considered subject to administrative feasibility, only in cases where the children of officers are in the 10<sup>th</sup> or 12<sup>th</sup> Standard in the financial year in which the transfer is to be effected.

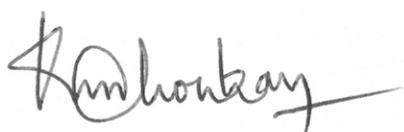
f. Considering Investigation wing as a sensitive and as it involves highly strenuous work, the officers who have **less than three years of service** to retire **as on 1<sup>st</sup> April** of respective AGT year may not be posted to investigation wing subject to administrative convenience.

### 3. **TRANSFER ON COMPLETION OF TENURE:**

a. On completion of tenure, an officer shall be transferred to another station from the station where he/she is working.

b. When a certain number of persons in a cadre/grade are due for transfer to other station for the reason of having completed their tenure, but cannot be so moved due to inadequate number of vacancies available, the person, who have served for longer period shall be moved first as far as possible.

c. An officer will be accommodated in one of the five stations opted, subject to administrative feasibility.



d. Subject to the availability of vacancies, two Principal Office Bearers (President / Secretary/ Treasurer) of the recognised Association may be allowed to be retained at the headquarters of the Association till the next General Transfer.

e. An officer who has completed his/her tenure in a two-year station will not again be transferred to another two-year station, unless he/she completes his/her tenure at three/five year station. **However, this clause may be relaxed depending on the merits of the case subject to administrative feasibility.**

f. Transfer of Administrative Officers & Private Secretaries on stay basis or on promotion will be kept at minimum subject to the decision of administration considering equalisation of SS/WS and administrative requirement.

#### 4. **ROTATION OF POSTS:**

a. In order to give varied experience in all areas of work in the Department, the postings of the officer will be rotated to as many work areas as possible subject to administrative convenience.

b. Consequent to introduction of Faceless Assessment Scheme (ReAC) in our Department, the entire work area will be classified as "**CATEGORY-1**" and "**CATEGORY-2**" as Para 4(d) below. In general there will be rotation of postings from Category-1 work area to Category-2 work area and vice versa. The tenure in Category-1 work area and Category-2 work area shall ordinarily be 2 years each except Category 2(b) viz., Investigation Wing, where the tenure shall be a maximum of 3 years. For this purpose, the period of tenure in both the work areas for more than or equal to 09 months as on 1<sup>st</sup> April will be counted as a completed year.

c. In cases where the Officer is willing to continue in **Category-1 Work Area**, the same may be considered subject to administrative feasibility and **limited to overall stay in a Station.**

d. For the sake of clarity, the work areas will be categorized as under:-

1. **CATEGORY-1:-**

All ITO (HQ) posts, Judicial ReAC (AU)/RU/VU, Audit, TRO, DTRTI, MSTU, CPC, Salary Wards, ITAT & I & CI

2. **(i) CATEGORY-2(a):-**

TDS, Exemption, Jurisdictional Assessing Officers (JAOs), International Taxation, BPU and FAIU etc.

**(ii) CATEGORY 2(b)**

Investigation Wing



5. **PROMOTIONS:**

a. On promotion, an officer will normally be transferred from the station where he/she is working to another station. However, if the vacancy is available at the same station, he/she may be posted in the same station up to completion of tenure prescribed for Group B Cadre with regard to continuous stay for that station, inclusive of the stay in the lower cadre.

b. If the promotion comes in the middle of the year, the officer will be retained in his/her present station until next general transfer subject to availability of vacancy and administrative feasibility.

c. On promotion, an Officer will generally be posted to **Category-1 work Area** subject to Administrative feasibility. However, when promotions take place in the middle of the year, in order to avoid the administrative difficulty caused, due to Officers being rotated every time on promotion, the promoted officer will be posted to the vacancy available at the time of promotion. If both in **Category-1 Work Area** and **Category-2 Work Area** posts are available, then the senior will be given preference in **Category-1 Work Area subject to administrative feasibility.**

6. **REQUEST TRANSFERS:**

a. Application for request transfers may be made subject to the condition that the minimum cool off period of two years is completed for returning to a station from where an officer was transferred.

b. In cases where an officer is transferred to places of two year tenure or to a station, which is not one of his/her five choice places, an application for request transfer may be made after completion of one year.

c. These applications will be considered subject to administrative feasibility and availability of vacancies.

7. **SPOUSE EMPLOYMENT:**

The cases will be dealt keeping in mind the spirit of DOPT guidelines and as far as possible the husband and wife will be posted at the same station, especially till their children are 10 years of age, if posts at the appropriate level exist in the same station and if no administrative problems are expected to result as a consequence. Where only the wife is a Government Servant, the concession as given above would be admissible to the Government Servant if no administrative problems are expected to result as a consequence.

8. **POSTING OF PHYSICALLY HANDICAPPED PERSONS:**

Such persons may be given posting near their native places within the region, as far as possible, subject to administrative constraints.



**9. POSTING OF OFFICERS HAVING MENTALLY RETARDED CHILDREN:**

While administratively it may not be possible in all cases to ensure posting of such an employee at a place of his/her choice, a sympathetic view on the merits of each will be taken in such case for posting to the extent possible.

**10. REPRESENTATIONS:**

Unless the transfer order is cancelled, either suo-moto or on representation, before the due date of relieving, the transferee shall be relieved on the due date. It is clarified that representation made against the transfer shall not confer any right whatsoever on the officer any right to continue at the previous post in defiance of the transfer order.

**11. TRANSFER ON ADMINISTRATIVE GROUNDS:**

An officer may be transferred to any place or to any post in the cadre controlling region at any time on administrative grounds.



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