F.No. **A/640/2025-ADIT (CMD-2) HRD, Comp No.35999** /2981

CENTRAL BOARD OF DIRECT TAXES

DIRECTORATE OF INCOME TAX

(HUMAN RESOURCE DEVELOPMENT)

Dated: 12.08.2025

Office Memorandum

Subject: Clarification regarding applicability of junior-senior clause as prescribed in the Recruitment Rules (RRs) of respective cadres for promotion to higher grades – reg.

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References have been received in the Directorate of HRD seeking clarification regarding the applicability of the *junior-senior clause* as prescribed in the Recruitment Rules (RRs) of respective cadres for promotion to higher grades. The matter has been examined in view of DoPT OM dated 31.12.2010, containing guidelines on the framing of RRs, wherein at Para 3.1.2, it has been categorically stated that:

> *"Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are **not short of** the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service."*

2. Based on the above guidelines prescribed by DoPT, the junior-senior clause at Note-3 of Column-11 has been incorporated verbatim in the RRs of Tax Assistant dated 18.12.2015, notified by the CBDT after due approval of the Competent Authority. From the above, it is evident that under no circumstances **the benefit of shortfall** in the residency period/eligibility of service can be extended to senior officials **beyond two years** for the purpose of promotion to a higher grade under the junior-senior clause as prescribed in the RRs of TA, 2015.

3. With regard to promotion to the post of Tax Assistant as per the RRs dated 18.12.2015, in any vacancy year, if the name of a junior official (as per the seniority list) is to be considered by the DPC for promotion to the post of TA, then the names of senior officials working in the feeder grades (i.e., MTS/NS/LDC), under the junior-senior clause, can only be considered **if they have rendered a minimum of 3 years of regular service** as on the crucial date of eligibility, i.e., 1st January of the relevant vacancy year.

4. It is also pertinent to mention that pursuant to the notification of the RRs of TA dated 18.12.2015, a corrigendum to Note-3 of Column-11 (Hindi version) was published in the Official Gazette vide G.S.R.-337(E) dated 05.04.2022 (copy enclosed), which is reproduced below:

12/08/25

*"जहाँ ऐसे कनिष्ठों, जिन्होंने अपनी अर्हक/पात्रता सेवा पूरी कर ली है, पर पदोन्नति के लिए विचार किया जा रहा हो, उनके वरिष्ठों पर भी विचार किया जाएगा यदि वे जरूरी अर्हक/पात्रता सेवा ऐसी अर्हक/पात्रता सेवा के आधे से अधिक से अथवा दो वर्ष, जो भी कम हो, **से कम ना** हो और उन्होंने अगले उच्चतर ग्रेड में पदोन्नति हेतु उनके ऐसे कनिष्ठों, जिन्होंने ऐसी अर्हक/पात्रता सेवा पहले ही पूरी कर ली है, सहित परिवीक्षा की अवधि सफलतापूर्वक पूरी कर ली हो।"*

5. It is further clarified that, in accordance with *the junior-senior clause* prescribed in the RRs of the respective cadres, the name of a junior official (as per the seniority list) working in the feeder grades can be considered by the DPC for promotion to a higher grade in a particular vacancy year, only if a **sufficient number of vacancies under the promotion quota are available** to accommodate **all such eligible senior officials** (as per the seniority list), who meet the eligibility criteria as on crucial date of eligibility for respective Vacancy Year.

6. All PCCIT(CCA) are requested to strictly adhere to the above clarification in letter and spirit, without any deviation. It is brought to the kind notice of all PCCIT(CCA) regions that uniform implementation of Recruitment Rules of respective cadres, all Office Memorandums (OMs), instructions and clarifications, issued by the DoPT/DoE/CBDT/HRD is essential to maintain consistency in administration, uphold equality and justice for departmental employees, to prevent grievances and service litigations.

This issues with the approval of Competent Authority

12/08/25

(Megha Garg)
Joint Director of Income-Tax, CMD-II(HRD)

Copy to:

1. The PPS to the Chairman, CBDT, Delhi
2. The PS to the Member (Admn), CBDT, Delhi
3. All the Pr. CCIT(CCA) for necessary compliance.
4. The JCIT, Data-Base Cell for uploading on irsofficersoniine.gov.in.
5. Guard File.

12/08/25

Joint Director of Income-Tax, CMD-II(HRD)

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REGD. No. D. L.-33004/99

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EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

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शुद्धि पत्र

नई दिल्ली, 5 अप्रैल, 2022

सा. का. नि. 337(अ).—वित्त मंत्रालय, राजस्व विभाग, केंद्रीय प्रत्यक्ष कर बोर्ड में कर सहायक, समूह 'ग' पदों पर भर्ती नियम, 2015 की अधिसूचना के हिन्दी संस्करण, जिसे भारत के राजपत्र, असाधारण, भाग II , खण्ड 3, उप खण्ड (i) में सा. का. नि. 990 (अ) दिनांक 18 दिसंबर, 2015 के तहत प्रकाशित किया गया था, की अनुसूची के कॉलम 11 में टिप्पणी 3,

के लिए

" जहां ऐसे कनिष्ठ व्यक्तियों के सम्बन्ध में, जिन्होंने अपनी अर्हक या पात्रता सेवा पूरी कर ली है, उनकी प्रोन्नति के लिए विचार किया जा रहा हो, वहाँ उनसे वरिष्ठ व्यक्तियों के संबन्ध में भी विचार किया जाएगा, परन्तु यह तब जब कि उसके द्वारा की गई ऐसी अर्हक या पात्रता सेवा, अपेक्षित अर्हक या पात्रता सेवा के आधे से अधिक से या दो वर्ष से, इनमें से जो भी कम हो, और उन्होंने अपने ऐसे कनिष्ठ व्यक्तियों सहित, जिन्होंने ऐसी अर्हक या पात्रता सेवा पहले ही पूरी कर ली है, अगली उच्चतर श्रेणीं में प्रोन्नति के लिए अपनी परिवीक्षा की अवधि सफलतापूर्वक पूरी कर ली हो।"

पढ़ा जाए

"जहाँ ऐसे कनिष्ठों, जिन्होंने अपनी अर्हक/पात्रता सेवा पूरी कर ली है, पर पदोन्नति के लिए विचार किया जा रहा हो, उनके वरिष्ठों पर भी विचार किया जाएगा बशर्ते कि उनकी अर्हक/पात्रता सेवा ऐसी अर्हक/पात्रता सेवा के आधे से अधिक से अथवा दो वर्ष, जो भी कम हो, से कम न हो और उन्होंने अगले उच्चतर ग्रेड में पदोन्नति हेतु उनके ऐसे कनिष्ठों, जिन्होंने ऐसी अर्हक/पात्रता सेवा पहले ही पूरी कर ली है, सहित परिवीक्षा की अवधि सफलतापूर्वक पूरी कर ली हो। "

[फा. सं. एचआरडी/सीएम/121/7/2014-15/डायरी सं. 174/2022-प्रशा. 7]

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