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F. No. 01/CIT (Admn. & TPS)/Dept. Examination/2026-27 Date:12.08.2026

OFFICE MEMORANDUM

Sub: Departmental Examination for Ministerial Staff, 2026 – Eligibility of candidates under Rule III, Rule IV & Rule VI of the Departmental Examination Rules, 2026 – Regarding.

Attention is invited to **Rule III – Eligibility** of the Departmental Examination Rules, 2026 issued by the CBDT, Directorate of Income Tax (HRD), Examination Division, New Delhi.

2. All officials/candidates who have submitted applications for appearing in the **Ministerial Staff Departmental Examination, 2026** are advised to ensure that they fulfil the eligibility conditions prescribed under Rule III of the Departmental Examination Rules, 2026.

3. As per Rule III, the following categories of officials are eligible to appear in the **Ministerial Staff Departmental Examination, 2026**:

- i. **Directly recruited Office Superintendents** – for confirmation;
- ii. **Tax Assistants (TA)** – for promotion;
- iii. **Multi-Tasking Staff (MTS), Notice Servers (NS) and Lower Division Clerks (LDCs)** who have **qualified the prescribed Data Entry Skill Test** – for promotion; and
- iv. **Stenographers Grade I and II** – for eligibility to appear in the ITI Examination.

Tax Assistants appointed on compassionate grounds and Tax Assistants appointed under Sports Quota who are required to qualify for the prescribed Data Entry Skill Test shall also be eligible to appear in the Ministerial Staff Departmental Examination, 2026 only after qualifying for the said test. Candidates who have not qualified for the prescribed Data Entry Skill Test are not eligible to appear in the Ministerial Staff Departmental Examination, 2026. Accordingly, such candidates shall not be permitted to appear in the examination, and their applications shall be rejected in accordance with Rule III – Eligibility of the Departmental Examination Rules, 2026.

4. It is further provided that **SC/ST/PwBD candidates who had fully qualified under the Old Pattern examination in the past with relaxed standards** shall also be eligible to take the examination for betterment of their results, subject to the ceiling on the number of chances stipulated in **Rule IV**.

5. However, this eligibility is only for the limited purpose of allowing candidates of the **Old Pattern** to take the examination for the concerned unqualified paper(s) of the Old Pattern and shall cease once they reach the limit of chances stipulated under Rule IV.

6. Candidates who have qualified in Hindi at the **Matriculation or its equivalent examination or at any higher examination** shall be exempted from the Rajbhasha Hindi paper. Candidates who have passed the **“Pragya” examination conducted by the Central Hindi Teaching Institute or under the Hindi Teaching Scheme** may also be exempted, subject to verification and certification by the In-charge of Examination. **Candidates who do not possess any of the above qualifications are required to apply for and appear in the Rajbhasha Hindi paper** prescribed for the Departmental Examination for ITI/MS rules-2026, as per the Departmental Examination Rules, 2026.

7. All candidates are therefore advised to carefully verify their eligibility under **Rule III, Rule-IV & Rule-VI** before appearing in the Departmental Examination, 2026 and to strictly follow the **Departmental Examination Rules, 2026** and the instructions issued by the CBDT, Directorate of Income Tax (HRD), Examination Division, New Delhi.

8. All Heads of Offices are requested to verify the **basic service particulars and employment status** of the officials/candidates who have applied for the **ITO/ITI/Ministerial Staff Departmental Examination, 2026** and duly **certify/sign the second portion/box of the application form** meant for verification by the Head of Office. The duly verified applications may thereafter be forwarded to the **Administrative Officer (Exams), O/o CIT (Admn. & TPS), Hyderabad**, for further necessary action.

9. The **Departmental Examination Rules, 2026** and related instructions are available on the official website of the Income Tax Department, Hyderabad, at **<https://incometaxhyderabad.gov.in>**

10. All candidates are further advised to intimate the **Administrative Officer (Exams), O/o CIT (Admn. & TPS), (In-charge of Examinations), Hyderabad**, regarding any discrepancy relating to their eligibility, Data Entry Skill Test qualification or Hindi examination requirement, **on or before 14.08.2026**.

This Office Memorandum is issued with prior approval of the Commissioner of Income Tax (Admn. & TPS), O/o Pr. CCIT, AP & TG, Hyderabad.



(Gangadhar Gowd Bandi)

Administrative Officer (Exams)

O/o CIT (Admin. & TPS) (In-charge of Examinations)

Hyderabad

2. to scan, verify, and attest/certify the application forms of the candidates of their respective regions (in Roll Number/ Registration Number Wise), and to forward the same to the Directorate of Income Tax, HRD in electronic mode within the notified period, in the manner and time prescribed under Rule XIII and Rule XIV of these Rules;
3. to make necessary arrangements for sending the answer sheets to the Directorate of Income Tax, HRD, for the subjective paper;
4. to furnish all statements that have a bearing on conduct of the examination in the form as prescribed by the Directorate of Income Tax, HRD from time to time;
5. to make all arrangements for proper conduct of the examination and declaration of results thereof, prescribing the procedure in the Examination Hall, etc., and
6. to perform such other essential functions not covered by Sub-Rules II(1) to II(5) as may be deemed necessary by the Directorate of Income Tax, HRD.

RULE III: ELIGIBILITY

Eligibility of candidates to appear in the Departmental Examination for Ministerial Staff shall be as under:

1. Directly recruited Office Superintendent (for confirmation)
2. Tax Assistant (TA) (for promotion)
3. Multi-Tasking Staff (MTS), Notice Server (NS) and Lower Division Clerk (LDC) who have qualified Data Entry Skill Test (for promotion)
4. Stenographer Grade I and II (for eligibility to appear in ITI Exam)

Provided that such SC/ST/PwBD candidates, who have fully qualified under the old pattern or new pattern examination in the past with relaxed standards, shall also be eligible to take the examination for betterment of their results subject to the ceiling on the number of chances stipulated in Rule IV below.

This eligibility is for the limited purpose of allowing the Old Pattern candidates the concession of passing the unqualified paper(s) of the Old Pattern, and shall lapse as soon as they reach the chance ceiling stipulated below in Rule IV.

RULE IV: CHANCES PERMISSIBLE AND AGE LIMIT

1. A candidate shall be permitted a maximum of 10 chances to qualify the examination.
2. In calculation of maximum number of chances, the chances availed by the candidates prior to the 2026 Examination shall not be considered.
3. In the calculation of maximum number of chances actually availed by the candidate, the chances for which he/she is allowed to appear in the examination shall be taken into account irrespective of the fact whether the candidate takes the examination or not. Once a candidate has been permitted to appear in the examination, withdrawal of candidature shall not be allowed.
4. There shall be no bar on the age limit for appearing in the Departmental Examination
5. The candidates who have already qualified a paper/examination are not eligible for re-appearing in that paper/ examination, except for SC/ST/PwBD candidates who are allowed to appear in the examination for betterment of their marks, after qualifying the entire examination.

RULE V: BETTERMENT CHANCE FOR SC/ST/PwBD CANDIDATES

1. The SC/ST/PwBD candidates, who have fully qualified the Departmental Examination either under the Old Pattern or under the New Pattern with relaxed standards, shall be allowed further chance(s) to take the examination for improvement/betterment of the result in the respective paper(s), subject to the overall ceiling of ten chances stipulated in Rule IV.
2. Candidates who have not fully qualified the examination are not eligible to avail betterment chance for improvement of the results of individual paper(s).
3. The SC/ST/PwBD candidates who have qualified with relaxed standards in the Old Pattern, shall be permitted to take the corresponding matching paper(s) only as per matching schedule given below in Rule VI(2).
4. Candidates who have already qualified under general standard and got exemption for particular paper(s) as per Departmental Examination Rule for Ministerial Staff, 1998, shall be exempted from appearing in betterment examination for that particular paper(s) and for remaining paper(s), they need to pass as per the qualifying marks for the Departmental Examination Rules-2026.

RULE VI: SYSTEM OF THE EXAMINATION

1. **PAPERS OF THE EXAMINATION**
The examination will be held in the following papers for New Pattern candidates, including New Pattern SC/ST/PwBD candidates availing the betterment chance, as per the syllabus given in Annexure-I.

Paper No.	Paper	Maximum Marks	Duration
1	Paper-I: Income Tax Law and Taxpayer Services (Objective) (With books - Bare Acts and Rules Only)	100	2 Hours
2	Paper-II: Income Tax Computation (Objective) (With books - Bare Acts and Rules Only)	100	2 Hours
3	Paper-III: Office Procedure (Objective) (With books)	100	2 Hours
4	Paper-IV: IT Applications & Operations (Objective) (Without Books)	100	2 Hours
5.	Paper-V: Rajbhasha Hindi (Subjective) (Without Books)	100	2 Hours

- a) Paper-I to Paper-IV shall consist of 100 marks MCQs each to be attempted in 2 hrs. Paper V (Rajbhasha Hindi) shall be subjective type of 100 Marks. The detailed syllabus of all papers is as per Annexure-I.
- b) Those who have qualified in Hindi paper in the matriculation or its equivalent or any higher Examination, will be exempt from passing the Rajbhasha Hindi paper in this Examination. In addition to above, the candidates who have passed the "Pragya" examination of Central Hindi

Teaching Institute or Hindi Teaching Scheme may also be exempt from passing examination in Rajbhasha Hindi subject to verification and certification by the In-Charge of Examination.

- c) 1/4th mark shall be deducted for every incorrect answer for the objective type papers.
- d) No scientific calculator, mobile phone or any other electronic gadget is permitted to be taken into the examination hall; however, arithmetic calculator is permitted.
- e) A candidate who has qualified any of the papers as per the Amended Departmental Examination Rules for Ministerial Staff, 1998, is exempt from appearing for the corresponding paper(s) under the new pattern as per matching schedule specified under Rule VI(2).
- f) **Provisions for persons with benchmark disabilities (PwBD):**
 - i. The Persons with Benchmark Disabilities (PwBD) in the categories of blindness, locomotor disability (both arms affected – BA) and cerebral palsy need to be provided the facility of scribe, if desired by the person. In case of other category of Persons with Benchmark Disabilities as defined under section 2(r) of the RPwD Act, 2016, the facility of scribe shall be allowed to such candidates on production of a certificate to the effect that the person concerned has physical limitation to write, and scribe is essential to write the examination on his/her behalf. The certificate is to be issued by the Chief Medical Officer/ Civil Surgeon/ Medical Superintendent of a Government Health Care institution in the prescribed proforma.
 - ii. The candidate has the discretion of opting for his own scribe or requesting the Examination In-charge for the same. In latter instances, candidates should be allowed to meet the scribe two days before the examination so that the candidate gets a chance to check and verify whether the scribe is suitable or not.
 - iii. In case the Examination In-charge provides the scribe/reader, it shall be ensured that qualification of the scribe should not be more than the minimum qualification criteria of the examination. However, qualification of the scribe/reader shall be matriculate or above.
 - iv. In case the candidate is allowed to bring his own scribe, qualification of the scribe should be one step below the qualification of the candidate taking the examination. The persons with benchmark disabilities opting for own scribe/reader should submit details of the own scribe as per proforma at APPENDIX-II, (as per **Annexure -II**)
 - v. There should also be flexibility in accommodating any change in scribe/reader in case of emergency. The candidates should also be allowed to take different scribe/reader for writing different papers. However, there can be only one scribe per paper.
 - vi. Candidates will be allowed to use aids and assistive devices such as prosthetics & orthotics, hearing aid as mentioned in para 2 of the certificate issued by the medical authority as per APPENDIX-I (as per **Annexure -III**).
 - vii. Compensatory time of not less than 20 minutes per hour of the examination shall be allowed for persons who are eligible for getting scribe.

2. **For partially qualified Old Pattern candidates/Betterment chance candidates of Old Pattern**
The paper matching schedule shall be as under: