ఆదాయ పన్ను ప్రధాన ముఖ్య కమిషనర్ వారి కార్యాలయము, ఆంధ్ర ప్రదేశ్ మరియు తెలంగాణ
10వ అంతస్తు, సి బ్లాక్, ఆదాయ పన్ను శాఖ భవనము, ఎ.సి. గార్డ్స్, హైదరాబాద్ – 500004.
प्रधान मुख्य आयकर आयुक्त का कार्यालय, आन्ध्र प्रदेश एवं तेलंगाना
10वीं मंजिल, 'सी' ब्लॉक, आयकर टावर्स, ए.सी. गार्ड्स, हैदराबाद – 500004.

Office of the Pr. Chief Commissioner of Income Tax, Andhra Pradesh & Telangana
10th Floor, 'C' Block, IT Towers, AC Guards, Hyderabad – 500004.
దూరవాణి / टेलिफोन / **Telephone No. : 040 – 23425462** ఫ్యాక్స్ / फैक्स / **Fax : 040 – 23241427**

F. No. 01/CIT (Admn & TPS) /Dept Examination/2026-27 Date: 28.07.2026.

OFFICE MEMORANDUM

Sub: Circulation of the Partial Amendment to the Departmental Examination Rules, 2026 for Income Tax Officers, Income Tax Inspectors and Ministerial Staff – Regarding.

Ref: (1) New Rules of Departmental Examination 2026 Published on the official website on 29.05.2026 by CBDT (HRD) Examination Division New Delhi.

(2) CBDT (HRD), New Delhi Order **dated 22.07.2026** regarding the **Partial Amendment to the Departmental Examination Rules, 2026.**

(3) CBDT (HRD), Examination Division, New Delhi Order in F. No. DE/ Instruction/Books/2026/ ADG/285 dated 30.06.2026 regarding the use of prescribed books for the Departmental Examination, 2026.

*****

Attention is invited to the references cited above.

As, directed, the Departmental Examination Rules, 2026 issued by the CBDT, Directorate of Income Tax (HRD), Examination Division, New Delhi and published on the official website on 29.05.2026 are enclosed herewith for ready reference.

Subsequently, the CBDT, Directorate of Income Tax (HRD), Examination Division, New Delhi has issued a **Partial Amendment to the Departmental Examination Rules, 2026** vide reference (2) above. A copy of the amendment is enclosed herewith and is circulated for the information and awareness of all officials/candidates appearing for the Departmental Examination, 2026.

Attention is also invited to the instructions issued by the Directorate of Income Tax (HRD), Examination Division, New Delhi vide reference (3) above regarding the **paper-wise prescribed books/use of books** for the Departmental Examination, 2026. A copy of the said instructions is also enclosed for the information and guidance of all officials/candidates.

The paper-wise list of prescribed books, wherever applicable, as notified by the CBDT, Directorate of Income Tax (HRD), Examination Division, New Delhi, is enclosed for the information of all concerned. All officials/candidates appearing for the Departmental Examination, 2026 are advised to prepare for the examination strictly in accordance with the amended Rules and the prescribed books/instructions issued by the CBDT, Directorate of Income Tax (HRD), Examination Division, New Delhi.

Encl.: As above.

B. G—n Gof

(Gangadhar Gowd Bandi)
Administrative Officer (Exams)
O/o CIT (Admn. & TPS) (In-Charge of Examinations)
Hyderabad.

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES
DIRECTORATE OF INCOME TAX
(HUMAN RESOURCES DEVELOPMENT)

2nd Floor Jawahar Lal Nehru Stadium, Pragati Vihar, New Delhi-110003

Dated: 22.07.2026

F. No. DE-2026/Rules/2026/ADG-2/330

To,

1. All Principal Chief Commissioners of Income Tax (CCA);
2. All Principal Directors General / Directors General of Income Tax of Directorate under CBDT;
3. All In-charges of Examination for information.

Madam/ Sir,

Sub: Partial amendment to the Departmental Examination Rules, 2026 for Income Tax Officers, Income Tax Inspectors and Ministerial Staff, published on the official website on 29.05.2026 — forwarding of Notification dated 22.07.2026 — reg.

Kindly refer to the Departmental Examination Rules, 2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs) and Ministerial Staff (MS), published on the official website of the Department on 29.05.2026.

2. Consequent upon a review of the said Rules, certain partial amendments therein have been notified with the approval of the Competent Authority vide Notification under F. No. DE-2026/Rules/2026/ADG-2/329 dated 22.07.2026, a copy of which is enclosed herewith for kind information and necessary action.

3. As per the notified amendment, list of Case Laws for the Departmental Examination of ITO for the Examination Year 2026 is enclosed as per Annexure-A for necessary circulation.

4. It is requested that the enclosed Notification may kindly be circulated in the PCIT/CIT charges under your administrative control, so that the candidates intending to appear in the ensuing Departmental Examinations are duly apprised of the amended provisions.

5. This issues with the approval of the Competent Authority.

Encl.: As above.

Yours faithfully,

22/07/2026

(Smita Verma)
Addl. Director of Income-tax (Examination), HRD

Copy for information and necessary action to: —

1. The Web Manager, irsofficersonline.gov.in, for uploading on the website.
2. Guard File.

22/07/2026

(Smita Verma)
Addl. Director of Income-tax (Examination), HRD

Annexure-A

The list of 20 case laws for Departmental Examination of ITO for 2026

1. CIT(Exemption) v. International Health Care Education and Research Institute (2025) 482ITR 287 (SC) dated 11.02.2025
2. Assessing Officer (International Taxation) v. Nestle SA (2023) 458 ITR 756: 155taxmann.com 384 : (2024) 296 Taxman 580 (SC) dated 19.10.2023
3. ACIT(Exemptions) v. Ahmedabad Urban Development Authority (2022) 449 ITR 489 : (2023)290 Taxman 137 : [TS-814-SC-2022] (SC) dated 19.10.2022
4. Mansarovar Commercial (P) Ltd. v. CIT (2023) 453 ITR 661 : 149 taxmann.com 178 (SC)dated 10.04.2023
5. DCIT v. Mastech Technologies (P) Ltd. (Now Avaids Technovators (P) Ltd.)(2022) 449 ITR 239: 145 taxmann.com 157 : [TS-901-SC-2022] (SC) dated 03.11.2022
6. Union of India v. Baba Banda Singh Bahadur Education Trust (2023) 454 ITR 273:293Taxman 428 : 150 taxmann.com 40 [TS-223-SC-2023] (SC) dated 26.04.2023
7. CIT, Jaipur v. Prakash Chand Lunia (D) Thr. Lrs. &Anr (2023) 454 ITR 61 : 293 Taxman229: 149 taxmann.com 416: [TS-206-SC-2023] (SC) dated 24.04.2023
8. Checkmate Services (P) Ltd. v. CIT (2022) 448 ITR 518 : 143 taxmann.com 178 : [TS-791-SC-2022] (SC) dated 12.10.2022
9. Apex Laboratories (P) Ltd. v. DCIT (2022) 442 ITR 1:286 Taxman 200:13taxmann.com 286SC) dated 22.02.2022
10. PCIT v. Khyati Realtors (P) Ltd. (2022) 447 ITR 167 : 289 Taxman 60 (SC)] dated 25.08.2022
11. PTL Enterprises Ltd. v. DCIT (2022) 443 ITR 260 : 326 CTR 858 : 286 Taxman 564 (SC)
12. Principal Director of Income Tax (Investigation) &Ors. v. Lalji bhai Kanji bhai Mandalia(2022) 446 ITR 18 :288 Taxman 361 (SC) dated 13.07.2022
13. Ashwini Sahakari Rugnalaya v. Chief Commissioner of Income-tax (2021) 438 ITR 192 : 130taxmann.com 366 (2022) 284 Taxman 16 : 137 taxmann.com 483 (SC) dated 15.09.2021
14. PCIT v. Wipro Ltd. (2022) 446 ITR 1 : 288 Taxman 491 : 140taxmann.com 223 (SC) dated11.07.2022
15. Maruti Suzuki India Ltd. v. CIT (2020) 421 ITR 510 : 270 Taxman 75 : 114 taxmann.com129 : [TS-69-SC-2020] (SC) dated 07.02.2020
16. NDR Promoters (P) Ltd. v. PCIT (2019) 418 ITR 10 : 266 Taxman 93 (SC)
17. CIT, Faridabad v. Ghanshyam (HUF) (2009) 315 ITR 1 : 224 CTR 522 : 182 Taxman 368 : 26DTR 129 (SC) dated 16.07.2009
18. PCIT v. Abhisar Buildwell P. Ltd. (Civil No. 65802021 dated 24.04.2023
19. N K proteins Ltd vs. CIT (2017 TIOL 23 SC IT)
20. CIT VS. Poddar Cement Ltd. 226 ITR 625 (SC) dated 27.05.1997

Smita
22/07/2026

(Smita Verma)
Addl. Director of Income-tax (Examination) HRD

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES
DIRECTORATE OF INCOME TAX
(HUMAN RESOURCES DEVELOPMENT)

2nd Floor Jawahar Lal Nehru Stadium, Pragati Vihar, New Delhi-110003

F. No. DE-2026/Rules/2026/ADG-2/329 Dated: 22.07.2026

NOTIFICATION

Partial amendment to the Departmental Examination Rules-2026 for ITOs, ITIs, and Ministerial Staff published on official website on 29.05.2026 — Reg;.

Consequent upon review of the Examination Rules, 2026 published on official website on 29.05.2026, the following amendments in the Examination Rules-2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs), and Ministerial Staff (MS), are hereby notified with the approval of the Competent Authority.

AMENDMENT TO DEPARTMENTAL EXAMINATION RULES FOR INCOME TAX OFFICERS – 2026:

Name of the Examination	Concerned Para of Examination Rules	Existing Provision as per Examination Rules published on 29.05.2026	Amended Provision as per this Notification.
ITO Examination	Rule VI(1)(f)	For the objective-type papers, one-fourth **(1/4th)** mark shall be deducted for every incorrect answer	For the objective-type papers, one-eighth **(1/8th)** mark shall be deducted for every incorrect answer.
ITO Examination	**Annexure-I** PAPER-I (IT Law and Taxpayer Services)	3. 15 marks are allocated for the MCQs based on the learning of ratios of judgments of Hon'ble Supreme Court of India. Following is the list of topics for analysis: (a)Business expenditure/ disallowance (b)Capital gains (c)Exemption and deduction (d)Cash credits/ unexplained income (e)Reassessment/ reopening of assessment	3. 15 marks are allocated for the MCQs based on the learning of ratios of judgments of Hon'ble Supreme Court of India. List of case Laws will be issued for each Examination Year with the Exam Notification.

22/07/2026

		(f)Search assessments / post-search additions (g)Revisional Jurisdiction	
Inspector Examination	Rule VI(1)(e)	**1/4th** marks shall be deducted for every incorrect answer for the objective type papers.	**1/8th** marks shall be deducted for every incorrect answer for the objective type papers.
Ministerial Staff Examination	Rule VI(1)(c)	**1/4th** mark shall be deducted for every incorrect answer for the objective type papers.	**1/8th** mark shall be deducted for every incorrect answer for the objective type papers.
Ministerial Staff Examination	RULE VII: PASS PERCENTAGE	1. A candidate will be declared to have completely passed the Departmental Examination for Ministerial Staff if he/she secures a minimum of **50% marks** (45% in case of SC/ST/PwBD candidates) in each of the papers. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever. 2. A candidate who has secured **50%** (45% in case of SC/ST/PwBD candidates) or more marks in one or more papers in a particular examination will be exempted from appearing in that paper or those papers in the subsequent examination(s).	1. A candidate will be declared to have completely passed the Departmental Examination for Ministerial Staff if he/she secures a minimum of **45% marks** (40% in case of SC/ST/PwBD candidates) in each of the papers. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever. 2. A candidate who has secured **45%** (40% in case of SC/ST/PwBD candidates) or more marks in one or more papers in a particular examination will be exempted from appearing in that paper or those papers in the subsequent examination(s).

22/07/2026

		4. The Candidates who have partially qualified one or more papers under the Old Pattern of the Examination Rules, 1998 shall be treated as having qualified the examination, provided they qualify the remaining paper(s) in accordance with the new Departmental Examination Rules, 2026 i.e., by securing **50% marks** (45% for SC/ST/PwBD candidates). 5.Rajbhasha Hindi paper can be passed at any time. The pass marks in this paper would be **50%** (45% in the case of PwBD/SC/ST candidate). On passing this paper, an entry will be made in the service record of the candidate.	4. The Candidates who have partially qualified one or more papers under the Old Pattern of the Examination Rules, 1998 shall be treated as having qualified the examination, provided they qualify the remaining paper(s) in accordance with the new Departmental Examination Rules, 2026 i.e., by securing **45% marks** (40% for SC/ST/PwBD candidates). 5.Rajbhasha Hindi paper can be passed at any time. The pass marks in this paper would be **45%** (40% in the case of PwBD/SC/ST candidate). On passing this paper, an entry will be made in the service record of the candidate.

Smita
22/07/2026

(Smita Verma)
Addl. Director of Income-tax (Examination) HRD

आयकर निदेशालय (मा.सं.वि.)
5वां तल, मयूर भवन, क्नॉट सर्कस, नई दिल्ली – 110001
परीक्षा प्रभाग

DIRECTORATE OF INCOME TAX (HRD)
EXAMINATION DIVISION
5th floor, Mayur Bhawan, Connaught Circus, New Delhi – 110001

F. No. DE/Instruction/Books/2026/ADG/1285 Dated:30.06.2026

To

All Pr. CCIT/CCIT/Pr. CIT/CIT
(In-charge of Examination)

Respected Madam/Sir,

Sub: - Use of Books in Departmental Examination- 2026 for ITOs/ITIs and Ministerial Staff- reg.

Kindly refer to the subject cited above.

2. It may be recalled that the Departmental Examinations–2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs) and Ministerial Staff (MS) are scheduled to commence from **28th September, 2026**. In this connection, I am directed to clarify that, for those papers in which reference books are permitted, only the prescribed and authorized bare statutory publications, such as the Bare Income-tax Act, Income-tax Rules, Conduct Rules, Fundamental Rules and Supplementary Rules (FR & SR), Bare Allied Acts, etc. may be provided to the candidates, if required.

It is further clarified that no handbook, commentary, guide, ready reckoner, digest, manual, or any publication containing explanatory notes, illustrations, interpretations, or solved examples, irrespective of the publisher, shall be permitted inside the examination hall.

Accordingly, candidates may be allowed to use authorized books only in the following papers:

For ITO Exam:

1. **Paper-I (Income Tax Law and Taxpayer Services):**
   Income Tax Act-1961, Income Tax Rules-1962,
   The Black Money (undisclosed Foreign Income & Assets) and the Imposition of Tax Act, 2015
   Benami Transactions (Prohibition) Amendment Act, 2016.
2. **Paper-III (Allied Laws and Office Administration) : Bare Acts only**
   Indian Contract Act, 1872,
   Transfer of Property Act, 1882,
   The Hindu Succession Act, 1956,
   Companies Act, 2013,
   Indian Partnership Act, 1932,
   Civil Procedure Code, 1908,
   Information Technology (Amendment) Act, 2008,
   Right to Information Act, 2005
   the Limited Liability Partnership (LLP) Act, 2008

FR, SR, GFR Rules (Fundamental Rules and Supplementary Rules) CCS (CCA) Rules, 1965,
CCS Conduct Rules, 1964,
CCS Leave Rules, 1972,
CCS Pension Rules, 2021,
Delegation of Financial Power Rules, 2024,
General Financial Rules, 2017,
Manual of Office Procedure (Vol I, II, and III),
POSH (Protection of women from Sexual Harassment) Act, 2013
The Rights of Persons with Disabilities (RPwD) Act, 2016).

For ITI Exam:

1. **Paper-I (Income Tax Law, Computation & Taxpayer Services):** Income Tax Act-1961, Income Tax Rules-1962,
   The Black Money (undisclosed Foreign Income & Assets) and the Imposition of Tax Act, 2015
   Benami Transactions (Prohibition) Amendment Act, 2016.
2. **Paper-III (Allied Laws and Office Procedure): Bare Acts only**
   Transfer of Property Act, 1882,
   Indian Registration Act, 1908,
   Companies Act, 2013,
   Bhartiya Sakshya Adhiniyam, 2023,
   Civil Procedure Code, 1908,
   Right to Information Act, 2005
   Information Technology (Amendment) Act, 2008
   FR, SR, GFR Rules (Fundamental Rules and Supplementary Rules)
   CCS (CCA) Rules, 1965,
   CCS Conduct Rules, 1964,
   CCS Leave Rules, 1972,
   CCS Pension Rules, 2021,
   Delegation of Financial Power Rules, 2024,
   General Financial Rules, 2017,
   Manual of Office Procedure (Vol I, II, and III),
   POSH (Protection of women from Sexual Harassment) Act, 2013& The Rights of Persons with Disabilities (RPwD) Act, 2016

For MS Exam:

1. **Paper-I (Income Tax Law and Taxpayer Services) and Paper -II (Income Tax Computation):**
   Income Tax Act-1961and Income Tax Rules 1962.
2. **Paper-III (Office Procedure) :**
   FR, SR, GFR Rules (Fundamental Rules and Supplementary Rules)
   CCS (CCA) Rules, 1965,
   CCS Conduct Rules, 1964,
   CCS Leave Rules, 1972,
   CCS Pension Rules, 2021,
   Delegation of Financial Power Rules, 2024,
   General Financial Rules, 2017,
   Manual of Office Procedure (Vol I, II, and III),
   POSH (Protection of women from Sexual Harassment) Act, 2013
   The Rights of Persons with Disabilities (RPwD) Act, 2016)

3. It is further clarified that, for Paper–III (With Books) of the Departmental Examination–2026 for Income Tax Officers, Income Tax Inspectors (Part–B), and Paper-III of Ministerial Staff, only the following seven authorized books shall be made available to the candidates. 2025 edition of these publications may be used:

1. Fundamental Rules and Supplementary Rules (FRSR) – Part I: General Rules (2025 Edition)
2. Fundamental Rules and Supplementary Rules (FRSR) – Part II: Travelling Allowance (TA) Rules (2025 Edition)
3. Fundamental Rules and Supplementary Rules (FRSR) – Part III: Leave Rules (2025 Edition)
4. Fundamental Rules and Supplementary Rules (FRSR) – Part IV: Dearness Allowance (DA), Dearness Relief (DR) and House Rent Allowance (HRA) (2025 Edition)
5. General Financial Rules, including the Compendium of Rules on Advances (2025 Edition)
6. Delegation of Financial Powers Rules (2025 Edition)
7. Central Civil Services (Conduct) Rules (2025 Edition)

4. It is requested that the above instructions may kindly be noted and communicated to all concerned. Necessary arrangements may also be made to ensure that these instructions are followed during the Departmental Examinations–2026.

Yours faithfully,

30/06/2026

(Hardayal Meena)
Dy. Director of Income Tax
(Examination Division), HRD
New Delhi

MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES
DEPARTMENTAL EXAMINATION RULES FOR INCOME TAX OFFICERS - 2026
(Effective from 2026 Examination onwards)

SHORT TITLE AND COMMENCEMENT

These Rules may be called the Departmental Examination Rules for **INCOME TAX OFFICERS, 2026**. These Rules will be applicable for the Departmental Examination from the **calendar year 2026** and onwards.

RULE I: DEFINITIONS:

In these Rules, unless the context otherwise requires

1. **Authority** for Departmental Examination for Income Tax Officers means Directorate of Income Tax, HRD on behalf of the Central Board of Direct Taxes, New Delhi.
2. **Betterment Chance** means further chance(s) allowed to SC/ST/PwBD candidates under these Rules for attaining the pass marks prescribed under these Rules for the General candidates for passing the individual papers and qualifying the examination on own merit.
3. **Competent Authority** means the Addl. Director General of Income-tax-2, HRD.
4. **New Pattern Examination** means the examination held under the Departmental Examination Rules for Income Tax Officers, 2026 as amended from time to time.
5. **Old Pattern Examination** means the examination(s) held under the Departmental Examination Rules for Income Tax Officers, 2009 as amended from time to time. (The earlier old pattern Departmental Examination Rules for Income tax Officers, 1998 will henceforth be discontinued from 2026.)
6. **Partially qualified candidate** means a candidate who is yet to qualify three or less papers of the Old Pattern of examination 2009.
7. **Periodicity of the examination** means examination shall ordinarily be held once in a year, preferably in the first half of the calendar year. This is, however, subject to change at the discretion of the Directorate of Income Tax, HRD. The Directorate of Income Tax, HRD will notify the exact dates of examination and fix the timetable, well in advance of the examination.
8. **Reviewing Authority** means the Pr. Director General of Income-tax, HRD, New Delhi.

RULE II: IN-CHARGE OF EXAMINATION

A Pr. Commissioner / Commissioner of Income Tax nominated as the In-charge of Examination by the Pr. Chief Commissioner of Income Tax of shall be responsible for proper conduct of the Departmental Examination for Income Tax Officers in that Region/Charge. The Pr. Chief Commissioner of Income Tax shall authorize the Pr. Commissioner/Commissioner of Income Tax so nominated for performing duties such as:

1. to receive applications in the prescribed proforma from the candidates appearing for the examination;
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, distribution of question papers, 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 Income Tax Officers shall be as under:

1. Income Tax Inspectors who have passed the Departmental Examination for Inspectors.
2. Office Superintendents who have passed the Departmental Examination for Inspectors.
3. Tax Assistants, who have passed the Departmental Examination for Inspectors.
4. Steno Grade-I & II who have passed the Departmental Examination for Inspectors.

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 number of chances stipulated in Rule IV below.

Provided further that the partially qualified candidates of the Old Pattern Examination shall also be eligible to appear, for the unqualified paper(s) only, in the New Pattern examination 2026 and subsequent years as per paper matching schedule given in Rule VI(2) and ceiling of 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 after the 2010 Examination (as Per Examination Rules-2009) shall be taken into account.

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. The candidates having left with less than three chances to qualify the examination shall be provided a minimum of three chances exclusively to qualify the newly introduced Paper-V "IT Applications & Operations".

   Illustration:

   A candidate who had already availed eight attempts and has not yet qualified the examination shall be granted one additional attempt in addition to the remaining two attempts solely for the purpose of qualifying Paper V, "IT Applications & Operations."
5. There shall be no bar on age limit for appearing in the Departmental Examination
6. Candidates who have already qualified a paper/examination are not eligible for re-appearing in that paper/ examination, except for betterment candidates who are allowed to appear in 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. For this purpose, the number of chances already availed by the candidate in qualifying the examination under the respective pattern shall be taken into account.
2. Candidates who have not fully qualified the examination are not eligible to avail betterment chance for the improvement of 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. The SC/ST/PwBD candidates, who have qualified with relaxed standards in the New Pattern, shall be permitted to improve their results by appearing in the paper(s)given below in Rule VI.

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 Number	Paper	Type	Maximum Marks	Duration of the Paper
1.	Paper-I Income Tax Law and Taxpayer Services, (With Books - Bare Acts and Rules Only)	Objective	100	2 Hours
2.	Paper-II Advance Accountancy (Without Books)	Objective	100	2 Hours
3.	Paper-III Allied Laws and Office Administration (With Books- Bare Acts and FR, SR, GFR Rules etc.)	Objective	100	2 Hours
4.	Paper-IV Computation of Income and Drafting (With books - IT Act & Rules)	Subjective	100	3 Hours
5.	Paper -V IT Applications & Operations (Without Book)	Objective	100	2 Hours

a) Paper-I shall be of 100 marks. Out of the total marks, 75% weightage shall be given to the Income-tax Act, Income-tax Rules and Taxpayer Services, 15% weightage shall be given to Case Laws, and 10% weightage shall be given to other laws, as per the syllabus at Annexure-I.
b) Paper-II shall be of 100 marks as per the syllabus at Annexure-I. Out of the total marks, 35% weightage shall be given to MCQs based on practical applications, requiring analytical reasoning and computational understanding to arrive at the correct answer.
c) Paper-III shall be of 100 marks and shall consist of MCQs. Out of the total marks, 50% weightage shall be given to Allied Laws and 50% weightage shall be given to Office Administration, as per the syllabus annexed at Annexure-I. Bare Acts and FR, SR and GFR Rules shall be provided for this paper.
d) Paper-IV shall be of 100 marks and shall be a subjective paper. Out of the total marks, 50% weightage shall be given to Income-tax Computation and 50% weightage shall be given to Drafting Skills, as per the syllabus at Annexure-I
e) Paper-V shall be of 100 marks and shall consist of multiple-choice questions based on IT Applications & Operations as per the syllabus at Annexure-I
f) For the objective-type papers, one-fourth ($1/4^{th}$) mark shall be deducted for every incorrect answer.
g) For the purposes of Paper-I, Paper-III and Paper-IV, only Bare Acts/ Rules or basic ready reckoner containing tax tables, depreciation rates, capital gains index shall be allowed to be carried into the examination hall.

h) No scientific calculator, mobile phone or any other electronic gadget is permitted to be taken into the examination hall; however, arithmetic calculator is permitted.

i) A candidate who has qualified any of the papers as per the Amended Departmental Examination Rules for Income Tax Officers, 2009, is exempt from appearing for the corresponding paper(s) under the new pattern as per matching schedule specified under Rule VI(2).

j) **Provisions for persons with benchmark disabilities (PwBD):**

   i. 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 request 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 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 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:

S. No	Unqualified Paper of Old Pattern	Matching Paper(s) to be taken by the candidates in the New Pattern	Type	Max. Marks
1.	Paper 1: Income Tax Law and Computation (Without Books)	Paper-I Income Tax Law and Taxpayer Services, (With books - Bare Acts and Rules Only)	Objective	100
2.	Paper 2: Advanced Accountancy (Without Books)	Paper-II Advance Accountancy (Without Books)	Objective	100
3.	Paper 3: Allied Laws (Without Books)	Paper-III Allied Laws and Office Administration (With Books-Bare Acts and FR, SR, GFR Rules etc.)	Objective	100
4.	Paper 4: (IT & Accountancy) Combined Practical (With I.T Act & Rules)	Paper-IV Computation of Income and Drafting (With books - IT Act & Rules)	Subjective	100

a) Partially qualified candidates shall be required to qualify the newly introduced Paper V also, in order to pass the examination.

b) If a candidate is partially qualified under the pattern of examination prescribed under the Examination Rules, 1998, and was appearing in the corresponding matching paper under the pattern of the Examination Rules, 2009, he/she shall be required to opt for the matching paper as specified in Rule VI(2) of the new Examination Rules, 2026, to pass the examination. He/she shall also be required to pass the newly inserted Paper V in order to pass the examination.

RULE VII: PASS PERCENTAGE

1. A candidate will be declared to have completely passed the Departmental Examination for ITOs if he/she secures a minimum of 50% marks (45% in the case of SC/ST/PwBD candidate) in each of the papers referred to in Rule VI above. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever.
2. A candidate who has secured 50% (45% in the case of SC/ST/PwBD candidate) or more marks in a particular paper or papers in one examination will be exempted from appearing in that paper or those papers in the subsequent examination(s).
3. Candidates who have partially qualified one or more papers as per old examination pattern, will be exempt from appearing in those papers and will be treated as qualified as per the old pattern (either in general or relaxed standard).
4. Marks in any paper being a fraction like ¼, ½, ¾ shall be rounded off to the nearest whole number i.e. 39¼ shall be rounded off to 39; 39½ & 39¾ shall be rounded off to 40.

RULE VIII: GRACE MARKS

The grace marks policy was introduced with the purpose of enabling marginally failing candidates to pass the examination. A candidate may be allowed a maximum of five grace marks in the following manner:

1. For the purposes of obtaining exemption from re-appearance in individual papers, a maximum of two marks per paper shall be allowed as grace marks.
2. Where a candidate is fully qualifying the examination in a year, the whole of five grace marks may be allowed in one paper subject to the condition that no grace marks have been availed in any paper in the same or previous examination in obtaining exemption from reappearing in any paper of that examination.
3. Where a candidate has already availed grace marks in the past in passing individual paper(s) in the same or previous examination, the grace marks already availed shall be reduced from the maximum permissible five grace marks and the balance, if any, shall be allowed to the candidate.

RULE IX: TREATMENT OF CANDIDATE USING UNFAIR MEANS

A candidate who is, or has been, found to be indulging in any one or more of the following, shall be treated as using unfair means in the departmental examinations:

1. Obtaining or attempting to obtain, directly or indirectly, any assistance, recommendation, influence, pressure, favour, or intervention from any person or authority, outside the scope of the applicable examination rules, for gaining an undue advantage in the departmental examination process;
2. Impersonating;
3. Procuring impersonation by any person;
4. Submitting fabricated documents or documents which have been tampered with;
5. Making statement regarding candidature / qualification / qualification of the scribe (if availed)/any other which are incorrect or false, and suppressing material information;
6. Resorting to any other irregularity or any other improper means in connection with his or her candidature for the examination or in connection with the result of the Examination;
7. Found to be in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall (as prescribed by the Exam Division);
8. Communicating with other candidates or exchanging calculators, chits, blotting papers etc. (on which something is written);
9. Tampering with the Information Technology system provided for examination purposes;
10. Carrying any unauthorized electronic gadgets including mobile phones, smart watches or bluetooth devices, scientific calculators, etc.;
11. Misbehaving in the examination hall in any manner;
12. Attempting to commit, or as the case may be, to abet in the commission of all or any of the act specified in the foregoing clauses;

13. Stealthily or forcibly taking, or attempting, to take the answer sheet out of examination hall, and
14. Use or attempted use of AI assist/Generative AI application/undisclosed LLM access/voice-relay through scribes.

A candidate who is, or has been, found to be indulging in any one or more of the abovementioned unfair means may, in addition to rendering himself/herself liable to criminal prosecution and disciplinary action under the appropriate rules, be liable to any one or more of the following penalties:

1. to be disqualified by the Competent Authority from the examination for which he/she is a candidate and be declared failed obtaining zero marks in all the papers in which he/she appeared in that Examination.
2. to be debarred from appearing in the Departmental Examinations either permanently or for a specified period as deemed fit by the Competent Authority.

to be given adverse entry in the Annual Appraisal Report along-with initiation of Disciplinary Action under CCS (Conduct) Rules. Action under this Clause to be taken only after finalization of proceedings by the Competent Authority under Rule X and by the Reviewing Authority under Rule XI, if a review petition is filed by the candidate.

RULE X: PROCEDURE FOR AWARD OF PUNISHMENT

1. The Competent Authority shall issue a memorandum to the candidate requiring him/her to submit his/her explanation within 30 days (which may be extended by the Competent Authority for further 30 days in exceptional cases) of the receipt of the memorandum of charges.

2. The Competent Authority shall call for a comprehensive report from the In-charge of Examination, supported with all the relevant evidence / material including certified digital logs of the respective system/device in respect of use of unfair means by the candidate.

3. The Competent Authority shall examine the report received from the In-charge of Examination along with all relevant evidence and material on record, and may conduct any enquiry as deemed fit. After such examination and enquiry, the Competent Authority shall arrive at a conclusion regarding the allegation. If the allegation against the candidate is found proved, either wholly or partly, the Competent Authority shall determine the punishment to be imposed and pass an appropriate order in writing. If the allegation is not proved, the Competent Authority shall pass a reasoned order in writing.

RULE XI: REVIEWING AUTHORITY

1. A candidate aggrieved by the order of punishment by the Competent Authority under Rule X may, within 30 days of the receipt of the said order, represent to the Pr. Director General of Income-tax, HRD, New Delhi for review of the punishment order. The Pr. Director General of Income-tax, HRD,

New Delhi shall have the powers to condone the delay in filing of the review petition for a further period of 30 days from the date of receipt of the said order of punishment, by the candidate.

2. The Pr. Director General of Income-tax, HRD, New Delhi, after going through the facts reported to him/her, appraising the evidence on record and the representation of the candidate, shall pass appropriate order in writing. The order passed by the Pr. Director General of Income-tax, HRD, in respect to all matters connected with the imposition, modification or revocation of the punishment, shall be final.

RULE XII: REVALUATION & REPRESENTATION

1. No request shall be entertained under any circumstances for revaluation or re-totalling of the answer scripts for objective type papers.
2. In order to make the examination system transparent, the Question Paper, Provisional Answer Key(s) and Recorded Response of the candidates will be hosted on the departmental web site "incometaxindia.gov.in".
3. Candidates may submit representations, if any, regarding the provisional answer key(s) through the online representation window on the departmental web site "incometaxindia.gov.in". The window will remain open for seven days from the date of activation of the window, and no representations shall be accepted after the stipulated period in any other mode.
4. The representations received shall be examined by the Expert Committee constituted by Directorate of Income Tax, HRD.
5. The decision of the Expert Committee shall be final, and no representation shall be entertained in this regard. The provisional answer keys will be finalized on the basis of decision of Expert Committee, and final result will be declared accordingly and published on the departmental website.
6. The request for recounting of marks will, however, be entertained for the subjective type paper, if a representation is submitted by the candidate to the In-charge of Examination within 45 days from the date of issue of the result by the Directorate of Income Tax, HRD or 30 days of the declaration of the result by the concerned In-charge Examination, whichever is earlier.

For this purpose, the date of uploading of result on the departmental web site "incometaxindia.gov.in" shall be taken to be the date of issue of result by the Directorate of Income Tax, HRD.

RULE XIII: APPLICATION FOR APPEARING IN THE EXAMINATION

1. The application for appearing in the examination will be made by the candidate to the In-charge of Examination in whose region or charge he/she is posted at the time of applying for the examination. The application shall be made in the prescribed format as and when called for, only after the declaration of the results for the preceding year by the In-charge of Examination.
2. Application received after the last date notified for this purpose shall be summarily rejected without assigning any reason, and no correspondence in this regard shall be entertained.

3. No request for change of examination centre shall be entertained unless the same is due to transfer of the candidate subsequent to submission of application form or on administrative reasons, as deemed fit by the Competent Authority.
4. In the event of transfer of the candidate subsequent to submission of application, the candidate shall forward a copy of the previous application form along with the transfer order, through the In-charge of Examination in the new charge, to the Directorate of Income Tax, HRD.
5. All candidates are required to retain a photocopy of the application form submitted by them.

RULE XIV: LISTS/ STATEMENTS TO BE SENT BY THE IN-CHARGE OF EXAMINATION

The In-charge of Examination shall send the following lists of statement to the Directorate of Income Tax, HRD:

1.	Application forms verified and attested by In-Charge of Examination	Within 30 days of the last date of submission of application form by the candidates.
2.	Seating plan and verified attendance sheet	Very next day after examination, dispatched through speed post
3.	List "B" of the candidates allowed to appear as per permission granted by the In-charge of Examination including the Roll Nos. allotted to the candidate and the exemption marks obtained by them in different papers in earlier years' examinations in the prescribed proforma. The absentees in the examination in any particular paper(s) must be marked 'A' in red ink.	Within 15 days of the conclusion of examination.

RULE XV: RESULT OF THE EXAMINATION

1. Result of the examination will be compiled in the Directorate of Income Tax, HRD and communicated to the In-charge of Examination under intimation to concerned Pr. Chief Commissioner of Income tax. The In-charge of Examination will announce the same to the candidates showing the marks in each paper. The In-charge of Examination will declare the names of the candidates who have passed the examination fully, and send the list of fully successful candidates to the Directorate of Income Tax, HRD within 15 days of the declaration of results.
2. Delay in conduct of Examination or declaration of the results shall not give rise to any rightful claim to the applicants for being considered for promotion for vacancies of the year by deeming to be eligible as on 1st of January of the relevant vacancy year irrespective of when the Examination is held and when the results are declared.

3. No relaxation, whatsoever, would be given to any category of employees on account of delay in conducting Examination or declaring the results thereof.

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ANNEXURE-I

SYLLABUS FOR INCOME TAX OFFICERS
PAPER-I: Income Tax Law and Taxpayer Services
(Objective Type With books - Bare Acts and Rules Only)

Duration: 2 hours **Max. Marks: 100**

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

PART A: Income Tax [90 Marks]

1. Income-tax Act, 1961(till its applicability) and Income-tax Act, 2025 as amended from time to time along with relevant Rules along with practical application of the Act and Rules.
2. Taxpayer Services and Digital Service Delivery:
   - a) Taxpayers Charter and service delivery standards,
   - b) Practical Applications in Taxpayer Services;
     - i. Personalized Communication
     - ii. Digital Platforms
     - iii. Proactive Service Delivery: TRACES, 26AS, e-PAN, Prefilled ITR, ASK, SEVOTTAM
   - c) Grievance Redressal Systems in Taxpayer Services - CPGRAM, E-nivaran
3. 15 marks are allocated for the MCQs based on the learning of ratios of judgments of Hon'ble Supreme Court of India. Following is the list of topics for analysis:
   - a) Business expenditure / disallowance
   - b) Capital gains
   - c) Exemption and deduction
   - d) Cash credits / unexplained income
   - e) Reassessment / reopening of assessment
   - f) Search assessments / post-search additions
   - g) Revisional Jurisdiction

PART B: Other Acts of Direct Taxes (with books-Bare Acts only) [10 Marks]

1. The Black Money (Undisclosed Foreign Income & Assets) and the Imposition of Tax Act, 2015.
2. Benami Transactions (Prohibition) Amendment Act, 2016.

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SYLLABUS FOR INCOME TAX OFFICERS
PAPER–II: Advance Accountancy
(Objective type without books)

Duration: 2 hours **Max. Marks: 100**
(The paper shall consist of multiple-choice questions carrying 100 marks in total)

The paper shall be of 100 marks out of which 35% weightage will be given to the MCQs based on practical application that will require analytical reasoning and computational understanding to arrive at the correct answer. The syllabus is as under:

1. Accounting Cycle & Preparation of final accounts i.e. manufacturing, trading and profit and loss accounts and balance sheet.
2. Partnership Account (including change in constitution & dissolution)
3. Company Accounts:
   a. Final accounts
   b. Issue and forfeiture of shares
   c. Contingent expenditure
4. Hire Purchase consignment and Joint Venture Accounts.
5. Accounts of depreciation–Straight-line Method and Written down Method.
6. Basics of the following Accounting Standards issued by the institute of Chartered Accounts of India:
   a) AS-1: Disclosure of accounting policies.
   b) AS-2: Valuation of Inventory
   c) AS-7: Accounting for Construction contracts.
   d) AS-9: Revenue recognition.
   e) AS-10: Property, Plant and Equipment.
   f) AS-11: Accounting for effect of changes in foreign exchange rates.
   g) AS-12: Accounting for Government Grants.
   h) AS-13: Accounting for Investments.
   i) AS-16: Borrowing Costs.
   j) AS-19: Leases.
   k) AS-22: Accounting for Taxes on income.
   l) AS-29: Provisions, Contingent Liabilities and Contingent Assets.
7. Basics of amalgamation, absorption and reconstruction.

This paper will also test the candidate’s knowledge of general commercial terms. The paper will be of graduation standard.

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SYLLABUS FOR INCOME TAX OFFICERS
PAPER–III: Allied Laws and Office Administration
(Objective type with books - Bare Acts and FR, SR, GFR Rules etc.)

Duration: 2 hours **Max. Marks: 100**

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

PART A: Allied Laws [50 Marks]

1. Indian Contract Act, 1872 (Chapter I to Chapter VI)
2. Transfer of Property Act, 1882:
   a) Chapter-II (Ss. 5 to 11,44 to 53A)
   b) Chapter-III,
   c) Chapter-IV (Ss. 58,59A,69,73,100, 102, 103)
   d) Chapter-V (Ss. 105 to 108)
   e) Chapter-VII
   f) Chapter VIII (Sec. 130)
3. The Hindu Succession Act, 1956
4. Companies Act, 2013:
   a) Chapter I – Sections 1 to 2
   b) Chapter II – Sections 3 to 15
   c) Chapter IV – Sections 43 to 48, 52, 53, 55,60, 63 & 71.
   d) Chapter IX – Sections 128 to 138
   e) Chapter XV – Sections 230 to 240
   f) Chapter XX – Sections 359 to 365
5. Indian Partnership Act, 1932 (Chapter I to Chapter VI)
6. Civil Procedure Code, 1908:
   a) Order V: Issue and service of summons
   b) Order XVI: Summoning & attendance of witnesses
   c) Sections 60 to 63 read with order XXI
   d) Order XIX: Affidavits
   e) Order XXVI: Commissions (Rules 1 to 18)
   f) Order XLVII: Review
7. Information Technology (Amendment) Act, 2008 (Chapter I to V, Chapter XI)
8. Right to Information Act, 2005 (Sections 2,3,4,6,7,8,9,10,11)
9. The Limited Liability Partnership (LLP) Act, 2008

PART B: Office Administration [50 Marks]

1. Fundamental Rules and Supplementary Rules
2. CCS (CCA) Rules, 1965
3. CCS Conduct Rules, 1964

4. CCS Leave Rules, 1972
5. CCS Pension Rules, 2021
6. Delegation of Financial Power Rules, 2024
7. General Financial Rules, 2017
8. Manual of Office Procedure (Vol I, II, and III)
9. POSH Act (Protection of women from Sexual Harassment Act, 2013)
10. The Rights of Persons with Disabilities (RPwD) Act, 2016
11. Handling public procurement via GeM, and contract management

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SYLLABUS FOR INCOME TAX OFFICERS
PAPER – IV: Computation of Income and Drafting
(Subjective Type With books - IT Act & Rules)

Duration: 3 hours **Max. Marks: 100**

PART A: Computation of Income [50 Marks]

1. Computation of income under heads of income.
2. Exempt income and deductions from Gross Total Income.
3. Aggregation of income, set-off and carry forward of losses, and clubbing of income.
4. Computation of total taxable income of individuals, partnership firms, Limited Liability Partnership and Company
5. Computation of tax, interest, and refund.

PART B: Drafting of Notices/Orders [50 Marks]

1. Drafting of statutory notices, including questionnaire and show-cause notices.
2. Drafting of assessment orders.
3. Drafting of penalty notices and penalty orders.
4. Drafting of Income / Loss Determination Proposals (ILDP).
5. Drafting of basic office communications relating to assessment, demand, refund and rectification.

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SYLLABUS FOR INCOME TAX OFFICERS
PAPER-V: IT Applications & Operations
(Objective type without books)

Duration: 2 hours **Max. Marks: 100**

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

The questions will be based on IT applications and operations in the department. It will test the functional capability of the candidate for core work of the department.

1. **ITBA Applications Modules:**
   - a) Brief introduction to ITBA Portal
   - b) ITR processing
   - c) Rectification
   - d) Recovery
   - e) Audit
   - f) Faceless Appeal, Appeal Register and CSR
   - g) Order Giving Effect
   - h) Penalty
   - i) e-Nivaran
   - j) PAN and TAN- (View / Update NRI Status details, Event Marking, Initiate Deletion / e-duplication / Restoration, Transfer / Create Transfer Order, Bulk Transfer)
   - k) TDS
   - l) Common Functions
   - m) MIS-REPORT generation of all the modules
   - n) Email & Video Conferencing (VC)
2. **Assessment Module (Faceless and non-Faceless) in ITBA**
   - a) Overview of assessment
   - b) Features and functions of assessment
   - c) Selection of cases and notice generation
   - d) Cancellation of cases selected
   - e) Scrutiny Assessment (Conducting all Assessment Proceedings including issuing notice, reference to TPO, VO etc. Making additions/disallowances in income, sending data to CPC-ITR for computation, capturing feedback, Passing of Assessment Order)
   - f) Manual order upload
   - g) Set aside cases for fresh assessment to AO
   - h) Set aside cases for fresh assessment to CIT(A)
3. **HRMS in ITBA**
   - a) Role of HRMS in ITBA
   - b) User roles and access levels
   - c) Role-based access control
   - d) Compliance & HR rules

4. **Insight application module**
    a) Introduction of Insight Portal
    b) Data Handling in Insight Application
    c) Process Flow of Insight Portal
    d) E- verification
    e) Third Party Reporting
5. **ITD Information Security policy 2020**
6. **Digital Forensics**
    a) CBDT Digital Intelligence & Analytics Labs (DIALs) standards
    b) Digital Forensics Protocols
    c) Handling Of Digital Devices on Initiation of Search and post search
    d) Disk, Mobile, e-mail and cloud forensics
    e) Cloning, Extraction, Indexing /Clustering, Form 65B/Certificate u/s Section 63(4)(c) of Bhartiya Sakshya Adhiniyam, Chain of Custody, Panchnama and Mazaharnama.

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ANNEXURE-II

APPENDIX-II

(Letter of Undertaking by the person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)

I ____________________, a candidate with __________________ (nature of disability/condition) appearing for the ______________________(name of the examination) bearing Roll No. ___________________________ at _______________________ (name of the Centre) in the District ____________________, ____________________________ (name of the State). My educational qualification is _____________________.

2. I do hereby state that __________________________ (name of the scribe) will provide the service of scribe for the undersigned for taking the aforementioned examination.

3. I do hereby undertake that his qualification is _____________________. In case, subsequently it is found that his qualification is not as declared by the undersigned and is beyond my qualification, I shall forfeit my right to the post or certificate/diploma/degree and claims relating thereto.

(Signature of the candidate)
(counter signature by the parent/guardian, if the candidate is minor)

Place:
Date:

ANNEXURE-III

<u>APPENDIX-I</u>

(Certificate for person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)

This is to certify that, we have examined Mr/Ms/Mrs …………. (name of the candidate), S/o /D/o ……………………, a resident of ………………(Vill/PO/PS/District/State), aged …………….. yrs, a person with ……………………. (nature of disability/condition), and to state that he/she has limitations which hampers his/her writing capability owing to his/her above condition. He/she requires support of scribe for writing the examination.

2. The above candidate uses aids and assistive devices such as prosthetics & orthotics, hearing aid (name to be specified) which is/are essential for the candidate to appear at the examination with the assistance of scribe.

3. This certificate is issued only for the purpose of appearing in written examinations conducted by recruitment agencies as well as academic institutions and is valid upto __________ (it is valid for maximum period of six months or less as may be certified by the medical authority)

Signature of medical authority

(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)
Orthopedic /PMR specialist	Clinical Psychologist/ Rehabilitation Psychologist/Psychiatrist / Special Educator	Neurologist (if available)	Occupational therapist (if available)	Other Expert, as nominated by the Chairperson (if any)
(Signature & Name)				
Chief Medical Officer/Civil Surgeon/Chief District Medical Officer………Chairperson				

Name of Government Hospital/Health Care Centre with Seal

Place:

Date:

MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES
DEPARTMENTAL EXAMINATION RULES FOR INCOME TAX INSPECTORS - 2026
(Effective from 2026 Examination onwards)

SHORT TITLE AND COMMENCEMENT

These Rules may be called the Departmental **Examination Rules for INCOME TAX INSPECTORS, 2026.** These Rules will be applicable for the Departmental Examination from the **calendar year 2026** and onwards.

RULE I: DEFINITIONS

In these Rules, unless the context otherwise requires

1. **Authority** for Departmental Examination for Income Tax Inspectors means Directorate of Income Tax, HRD on behalf of the Central Board of Direct Taxes, New Delhi.
2. **Betterment Chance** means further chance(s) allowed to SC/ST/PwBD candidates under these Rules for attaining the pass marks prescribed under these Rules for the General candidates for passing the individual papers and qualifying the examination on own merit.
3. **Competent Authority** means the Addl. Director General of Income-tax-2, HRD.
4. **New Pattern Examination** means the examinations held under the Departmental Examination Rules for Income Tax Inspectors, 2026 as amended from time to time.
5. **Old Pattern Examination** means the examination(s) held under the Departmental Examination Rules for Income Tax Inspectors, 2009 (The earlier old pattern Departmental Examination Rules for Income Tax Inspectors, 1998 will henceforth be discontinued from 2026).
6. **Partially qualified candidate** means a candidate who is yet to qualify three or less papers (except Rajbhasha Hindi) of the Old Pattern of examination Rules, 2009.
7. **Periodicity of the examination** means examination shall ordinarily be held once in a year, preferably in the first half of the calendar year. This is, however, subject to change at the discretion of the Directorate of Income Tax, HRD. The Directorate of Income Tax, HRD will notify the exact dates of examination and fix the timetable, well in advance of the examination.
8. **Reviewing Authority** means the Pr. Director General of Income -tax, HRD, New Delhi.

RULE II: IN-CHARGE OF EXAMINATION

A Pr. Commissioner / Commissioner of Income Tax nominated as the In-charge of Examination by the Pr. Chief Commissioner of Income Tax shall be responsible for proper conduct of the Departmental Examination for Income Tax Inspectors in that Region/Charge. The Pr. Chief Commissioner of Income Tax shall authorize the Pr. Commissioner/ Commissioner of Income Tax so nominated for performing duties such as:

1. to receive applications in the prescribed proforma from the candidates appearing for the examination;
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 Income Tax Inspector shall be as under:

1. All directly recruited ITIs (for confirmation)
2. Office Superintendents (those who have already passed Ministerial Staff Examination) (for promotion)
3. Tax Assistants (those who have already passed Ministerial Staff Examination) (for promotion)
4. Steno Grade. I & II (those who have already passed Ministerial Staff Examination) (for promotion)

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 number of chances stipulated in Rule IV below.

Provided further that the partially qualified candidates of the Old Pattern Examination shall also be eligible to appear, for the unqualified paper(s) only, in the New Pattern examination 2026 and subsequent years as per paper matching schedule given in Rule VI(2) and ceiling of 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

For New Pattern candidates

1. A candidate shall be permitted a maximum of 10 chances to qualify the examination.

2. In calculation of maximum number of 10 chances, the chances availed by the candidates after the 2010 Examination (as Per Examination Rules-2009) shall be taken into account.
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. The candidates having left with less than three chances to qualify the examination shall be provided a minimum of three chances exclusively to qualify the newly introduced Paper-IV "IT Applications & Operations".

   llustration:
   A candidate who had already availed eight attempts and has not yet qualified the examination shall be granted one additional attempt in addition to the remaining two attempts solely for the purpose of qualifying Paper IV, "IT Applications & Operations."

5. There shall be no bar on age limit for appearing in the Departmental Examination
6. The candidates who have already qualified a paper/examination are not eligible for re-appearing in that paper/ examination; except for betterment candidates who are allowed to appear in 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 examination for improvement/betterment of the result in the respective paper(s), subject to the overall ceiling of ten chances stipulated in Rule IV. For this purpose, the number of chances already availed by the candidate in qualifying the examination under the respective pattern shall be taken into account.
2. Candidates who have not fully qualified the examination are not eligible to avail betterment chance for the improvement of 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 appear in the corresponding matching paper(s) only as per matching schedule given below in Rule VI(2) and 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 Number	Paper	Type	Max. Marks	Duration of the Paper
1.	Paper-I: Income Tax Law, Computation & Taxpayer Services (With books - Bare Acts and Rules Only)	Objective	100	2 Hours
2.	Paper-II: Accountancy & Book-Keeping (Without Books)	Objective	100	2 Hours
3.	Paper-III: Allied Laws and Office Procedure (With Books- Bare Acts and FR, SR, GFR Rules etc.)	Objective	100	2 Hours
4.	Paper-IV: IT Applications & Operations (Without Books)	Objective	100	2 Hours
5.	Paper-V: Rajbhasha Hindi (Without Books)	Subjective	100	2 Hour

a) Paper-I, Paper-II and Paper-IV shall consist of 100 marks MCQs each to be attempted in 2 hrs. The detailed syllabus of the papers is as per Annexure-I.

b) Paper-III shall be of 100 marks and shall consist of MCQs. Out of the total marks, 60% weightage shall be given to Allied Laws and 40% weightage shall be given to Office Procedure, as per the syllabus annexed at Annexure-I. Bare Acts and FR, SR and GFR Rules shall be provided for this paper.

c) Paper-V (Rajbhasha Hindi) shall be of 100 Marks (Subjective) to be attempted within a duration of two hours. The detailed syllabus is as per Annexure-I.

d) Those who have qualified in Hindi paper in the matriculation or its equivalent or any higher Examination, or in the Departmental Examination for Ministerial Staff will be exempt from passing the Rajbhasha Hindi paper in this Examination. In addition to above, 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.

e) 1/4th mark shall be deducted for every incorrect answer for the objective type papers.

f) For the purposes of Paper-I and Paper-III, only Bare Acts/ Rules or basic ready reckoner containing tax tables, depreciation rates, capital gains index shall be allowed to be carried into the examination hall

g) No scientific calculator, mobile phone or any other electronic gadget is permitted to be taken into the examination hall; however, arithmetic calculator is permitted.

h) A candidate who has qualified any of the papers as per the Amended Departmental Examination Rules for Income Tax Inspector, 2009, is exempt from appearing for the corresponding paper(s) under the new pattern as per matching schedule specified under Rule VI(2).

i) Provisions for persons with benchmark disabilities (PwBD):

i. 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 request 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 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 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:

S. No	Unqualified Paper of Old Pattern	Matching Paper(s) to be taken by the candidates in the New Pattern	Type	Max. Marks
1.	Paper-1: IT law and Computation (Without Books)	Paper-I: Income Tax Law, Computation & Taxpayer Services (With books - Bare Acts and Rules Only)	Objective	100

2.	Paper-2: Book keeping (Without Books)	Paper-II: Accountancy & Book - Keeping (Without Books)	Objective	100
3.	Paper-3: Allied Laws (Without Books)	Paper-III: Allied Laws and Office Procedure (With Books - Bare Acts and FR, SR, GFR Rules etc.)	Objective	100
4.	Paper-4: Office Procedure (Without Books)	Paper-IV: IT Applications & Operations (Without Books)	Objective	100
5.	Paper -5 Hindi	Paper-V: Rajbhasha Hindi (Without Books)	Subjective	100

a) Partially qualified candidates shall be required to qualify the newly introduced Paper IV also, in order to pass the examination.

b) If a candidate is partially qualified under the pattern of examination prescribed under the Examination Rules, 1998, and was appearing in the corresponding matching paper under the pattern of the Examination Rules, 2009, he/she shall be required to opt for the matching paper as specified in Rule VI(2) of the new Examination Rules, 2026, to pass the examination. He/she shall also be required to pass the newly inserted Paper IV in order to pass the examination.

RULE VII: PASS PERCENTAGE

1. A candidate will be declared to have completely passed the Departmental Examination for ITIs if he/she secures a minimum of 50% marks (45% in the case of SC/ST/PwBD candidate) in each of the papers referred to in Rule VI above. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever.
2. A candidate who has secured 50% (45% in the case of SC/ST/PwBD candidate) or more marks in a particular paper or papers in one examination will be exempted from appearing in that paper or those papers in the subsequent examination(s).
3. Candidates who have partially qualified one or more papers under the old pattern of the Examination Rules, 2009 shall be treated as having qualified the examination, provided they qualify the remaining paper(s) in accordance with the new Departmental Examination Rules, 2026 i.e., by securing 50% marks (45% for SC/ST/PwBD candidates).
4. Candidates who have already got exemption for appearing in betterment examination as per previous rule, 2009 will be exempt from appearing in betterment exam, subject to passing the remaining paper(s) in accordance with the qualifying marks prescribed under the Departmental Examination Rules, 2026 (i.e. 50%)
5. Rajbhasha Hindi paper can be passed at any time. The pass marks in this paper would be 50% (45% in the case of PwBD/SC/ST candidate). On passing this paper, an entry will be made in the service record of the candidate.

6. Marks in any paper being a fraction like ¼, ½, ¾ shall be rounded off to the nearest whole number i.e. 39¼ shall be rounded off to 39; 39½ & 39¾ shall be rounded off to 40.

RULE VIII: GRACE MARKS

The grace marks policy was introduced with the purpose of enabling marginally failing candidates to pass the examination. A candidate may be allowed a maximum of five grace marks in the following manner:

1. For the purposes of obtaining exemption from re-appearance in individual papers, a maximum of two marks per paper shall be allowed as grace marks.
2. Where a candidate is fully qualifying the examination in a year, the whole of five grace marks may be allowed in one paper subject to the condition that no grace marks have been availed in any paper in the same or previous examination in obtaining exemption from reappearing in any paper of that examination.
3. Where a candidate has already availed grace marks in the past in passing individual paper(s) in the same or previous examination, the grace marks already availed shall be reduced from the maximum permissible five grace marks and the balance, if any, shall be allowed to the candidate.

RULE IX: TREATMENT OF CANDIDATE USING UNFAIR MEANS

A candidate who is, or has been, found to be indulging in any one or more of the following, shall be treated as using unfair means in the departmental examinations:

1. Obtaining or attempting to obtain, directly or indirectly, any assistance, recommendation, influence, pressure, favour, or intervention from any person or authority, outside the scope of the applicable examination rules, for gaining an undue advantage in the departmental examination process;
2. Impersonating;
3. Procuring impersonation by any person;
4. Submitting fabricated documents or documents which have been tampered with;
5. Making statement regarding candidature / qualification / qualification of the scribe (if availed)/any other which are incorrect or false, and suppressing material information;
6. Resorting to any other irregularity or any other improper means in connection with his or her candidature for the examination or in connection with the result of the Examination;
7. Found to be in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall (as prescribed by the Exam Division);
8. Communicating with other candidates or exchanging calculators, chits, blotting papers etc. (on which something is written);
9. Tampering with the Information Technology system provided for examination purposes;
10. Carrying any unauthorized electronic gadgets including mobile phones, smart watches or bluetooth devices, scientific calculators, etc.;
11. Misbehaving in the examination hall in any manner;

12. Attempting to commit, or as the case may be, to abet in the commission of all or any of the act specified in the foregoing clauses;
13. Stealthily or forcibly taking, or attempting, to take the answer sheet out of examination hall, and
14. Use or attempted use of AI assist/Generative AI application/undisclosed LLM access/voice-relay through scribes

A candidate who is, or has been, found to be indulging in any one or more of the abovementioned unfair means may, in addition to rendering himself/herself liable to criminal prosecution and disciplinary action under the appropriate rules, be liable to any one or more of the following penalties:

1. to be disqualified by the Competent Authority from the examination for which he/she is a candidate and be declared failed obtaining zero marks in all the papers in which he/she appeared in that Examination.
2. to be debarred from appearing in the Departmental Examinations either permanently or for a specified period as deemed fit by the Competent Authority.
3. to be given adverse entry in the Annual Appraisal Report along-with initiation of Disciplinary Action under CCS (Conduct) Rules. Action under this Clause to be taken only after finalization of proceedings by the Competent Authority under Rule X and by the Reviewing Authority under Rule XI, if a review petition is filed by the candidate.

<u>RULE X: PROCEDURE FOR AWARD OF PUNISHMENT</u>

1. The Competent Authority shall issue a memorandum to the candidate requiring him/her to submit his/her explanation within 30 days (which may be extended by the Competent Authority for further 30 days in exceptional cases) of the receipt of the memorandum of charges.
2. The Competent Authority shall call for a comprehensive report from the In-charge of Examination, supported with all the relevant evidence / material including certified digital logs of the respective system/device in respect of use of unfair means by the candidate.
3. The Competent Authority shall examine the report received from the In-charge of Examination along with all relevant evidence and material on record, and may conduct any enquiry as deemed fit. After such examination and enquiry, the Competent Authority shall arrive at a conclusion regarding the allegation. If the allegation against the candidate is found proved, either wholly or partly, the Competent Authority shall determine the punishment to be imposed and pass an appropriate order in writing. If the allegation is not proved, the Competent Authority shall pass a reasoned order in writing.

<u>RULE XI: REVIEWING AUTHORITY</u>

1. A candidate aggrieved by the order of punishment under Rule X by the Competent Authority may, within 30 days of receipt of the said order, represent to the Pr. Director General of Income-tax, HRD, New Delhi for review of the punishment order. The Pr. Director General of Income-tax, HRD, New Delhi shall have the powers to condone the delay in filing of the review petition for a further period of 30 days from the date of receipt of the said order of punishment by the candidate.

2. The Pr. Director General of Income-tax, HRD, New Delhi, after going through the facts reported to him/her, appraising the evidence on record and the representation of the candidate, shall pass appropriate order in writing. The order passed by the Pr. Director General of Income-tax, HRD, in respect to all matters connected with the imposition, modification or revocation of the punishment, shall be final.

RULE XII: REVALUATION & REPRESENTATION

1. No request shall be entertained under any circumstances for revaluation or re-totaling of the answer scripts for objective type papers.
2. In order to make the examination system transparent, the Question Paper, Provisional Answer Key(s) and Recorded Response of the candidates will be hosted on the departmental web site "incometaxindia.gov.in"
3. Candidates may submit representations, if any, regarding the provisional answer key(s) through the online representation window on the departmental web site "incometaxindia.gov.in". The window will remain open for seven days from the date of activation of the window, and no representations shall be accepted after the stipulated period in any other mode.
4. The representations received shall be examined by the Expert Committee constituted by Directorate of Income Tax, HRD.
5. The decision of the Expert Committee shall be final, and no representation shall be entertained in this regard. The provisional answer keys will be finalized on the basis of decision of Expert Committee, and final result will be declared accordingly and published on the departmental website.

RULE XIII: APPLICATION FOR APPEARING IN THE EXAMINATION

1. The application for appearing in the examination will be made by the candidate to the In-charge of Examination in whose region or charge he/she is posted at the time of applying for the examination. The application shall be made in the prescribed format as and when called for, only after the declaration of the results for the preceding year by the In-charge of Examination.
2. Application received after the last date notified for this purpose shall be summarily rejected without assigning any reason, and no correspondence in this regard shall be entertained.
3. No request for change of examination centre shall be entertained unless the same is due to transfer of the candidate subsequent to submission of application form or on administrative reasons, as deemed fit by the Competent Authority.
4. In the event of transfer of the candidate subsequent to submission of application, the candidate shall forward a copy of the previous application form along with the transfer order, through the In-charge of Examination in the new charge, to the Directorate of Income Tax, HRD.
5. All candidates are required to retain a photocopy of the application form submitted by them.

RULE XIV: LISTS/STATEMENTS TO BE SENT BY THE IN-CHARGE OF EXAMINATION

The In-charge of Examination shall send the following lists of statement to the Directorate of Income Tax, HRD:

1.	Application forms verified and attested by In-Charge of Examination	Within 30 days of the last date of submission of application form by the candidates.
2.	Seating plan and verified attendance sheet	Very next day after examination, dispatched through speed post
3.	List “B” of the candidates allowed to appear as per permission granted by the In-charge of Examination including the Roll Nos. allotted to the candidate and the exemption marks obtained by them in different papers in earlier years’ examinations in the prescribed proforma. The absentees in the examination in any particular paper(s) must be marked ‘A’ in red ink.	Within 15 days of the conclusion of examination.

RULE XV: RESULT OF THE EXAMINATION

1. Result of the examination will be compiled in the Directorate of Income Tax, HRD and communicated to the In-charge of Examination under intimation to concerned Pr. Chief Commissioner of Income tax. The In-charge of Examination will announce the same to the candidates showing the marks in each paper. The In-charge of Examination will declare the names of the candidates who have passed the examination fully, and send the list of fully successful candidates to the Directorate of Income Tax, HRD within 15 days of declaration of the results.
2. Delay in conduct of Examination or declaration of the results shall not give rise to any rightful claim to the applicants for being considered for promotion for vacancies of the year by deeming to be eligible as on 1st of January of the relevant vacancy year irrespective of when the Examination is held and when the results are declared.
3. No relaxation, whatsoever, would be given to any category of employees on account of delay in conducting Examination or declaring the results thereof.

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ANNEXURE-I

Syllabus of Income Tax Inspectors
PAPER I: Income Tax Law, Computation & Taxpayer Services
(Objective Type with books - Bare Acts and Rules only)

Duration: 2 hours **Max. Marks: 100**

(The paper shall consist of multiple-choice questions carrying 100 marks in total, out of which 90 percentage weightage will be given to Income Tax Act,1961/ Income tax Act,2025, relevant Rules & Taxpayer Services, and 10 percentage weightage will be given to other Acts of Direct Taxes)

PART A: Income Tax Act (with books-Bare Acts only) [90 Marks]

Income Tax Act, 1961 and Income Tax Act, 2025 as amended from time to time along with relevant Rules, with an in-depth understanding of the following chapters:

Name of Chapter	IT Act, 2025	IT Act, 1961
Preliminary (Definitions)	Chapter I	Chapter I
Basis of Charge	Chapter II	Chapter II
Computation of Total Income	Chapter IV	Chapter IV
Aggregation of Income	Chapter VI	Chapter VI
Set Off, or Carry Forward and Set Off of Losses	Chapter VII	Chapter VI
Deduction to be Made in Computing Total Income	Chapter VIII	Chapter VIA
Tax Administration	Chapter XIV	Chapter XIII
Procedure for Assessment	Chapter XVI	Chapter XIV
Collection and Recovery of Tax	Chapter XIX	Chapter XVII
Penalties	Chapter XXI	Chapter XXI
Offences and Prosecutions	Chapter XXII	Chapter XXII

The paper will also contain objective type questions on the practical application of Income Tax Act with more emphasis on Heads of Income, Assessment, Computation of income and Taxes, TDS & TCS provision etc. The paper will also test knowledge of candidates regarding work relating to enquiry and surveys, tax evasion petitions, prosecutions, investigations and collection of information for CIB detailed in the Manual of Office Procedure, being some of the functions of Inspectors of Income Tax.

2. Taxpayer Services and Digital Service Delivery:

a) Taxpayers Charter and service delivery standards,
b) Practical Applications in Taxpayer Services;
   i. Personalized Communication
   ii. Digital Platforms
   iii. Proactive Service Delivery- TRACES, 26AS, e-PAN, Prefilled ITR, ASK, SEVOTTAM,
c) Grievance Redressal Systems in Taxpayer Services: CPGRAM, E-nivaran

PART B: Other Acts of Direct Taxes (with books - Bare Acts only) [10 Marks]

1. The Black Money (Undisclosed Foreign Income and Assets) and the Imposition of Tax Act, 2015.
2. The Benami Transactions (Prohibition) Amendment Act, 2016.

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Syllabus of Income Tax Inspectors
PAPER–II: Accountancy & Book-Keeping
(Objective type without books)

Duration: 2 hours **Max. Marks: 100**

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

The paper shall be of 100 marks out of which 35% weightage will be given to the MCQs based on practical application that will require analytical reasoning and computational understanding to arrive at the correct answer. The syllabus is as under:

1. Fundamentals: Definition and functions of accounting
2. Accounting Principles: Concepts & Conventions, Cash and Mercantile Systems
3. Fundamentals of Double Entry System – General Principles
4. Accounting Cycle or Process–Journalisation and Ledgerisation. Recording transaction in Subsidiary books – Posting of Ledger
5. Accounting of Bank transactions, bill transactions, preparation of bank reconciliation statements
6. Capital and Revenue expenditure, receipts and payments and income and expenditure accounts
7. Preparation of Trial Balance, Errors disclosed by Trial Balance and errors not disclosed by Trial Balance – rectification of errors
8. Preparation and Analysis of final accounts i.e. manufacturing, trading and profit and loss accounts and balance Sheet
9. Accounts of depreciation–Straight-line Method and Written down Method
10. Partnership Account, Company Account, and Limited Liability Partnership account
11. Basics of the following Accounting Standards issued by the institute of Chartered Accounts of India
    a) AS-1: Disclosure of accounting policies.
    b) AS-2: Valuation of Inventory.
    c) AS-7: Accounting for Construction contracts.
    d) AS-9: Revenue recognition.
    e) AS-10: Property, Plant and Equipment.
    f) AS-22: Accounting for Taxes on income.
    g) AS-29: Provisions, Contingent Liabilities and Contingent Assets.

This paper will also test the candidate's knowledge of general commercial terms. The paper will be of graduation standard.

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Syllabus of Income Tax Inspectors
PAPER –III: Allied Laws and Office Procedure
(Objective Type with Books - Bare Acts and FR, SR, GFR Rules etc.)

Duration: 2 hours **Max. Marks: 100**
(The paper shall consist of multiple-choice questions carrying 100 marks in total, out of which 60% weightage will be given to Allied Laws and 40% weightage will be given to Office Procedure)

PART A: Allied Laws [60 Marks]

1. Transfer of Property Act, 1882:
   a) Chapter-II (Sections 5 to 11, 44 to 53A)
   b) Chapter-III
   c) Chapter-IV (Sections 58, 59A, 69, 73, 100, 102, 103)
   d) Chapter-V (Sections 105 to 108)
   e) Chapter-VII
   f) Chapter VIII (Section 130)
2. Indian Registration Act 1908: (Sections 16, 17, 18, 40 to 47 and 60)
3. Companies Act, 2013
   a) Chapter I – Sections 1 to 2
   b) Chapter II – Sections 3 to 15
   c) Chapter IV – Sections 43 to 48, 52, 53, 55, 60, 63 & 71
   d) Chapter IX – Sections 128 to 138
   e) Chapter XV – Sections 230 to 240
   f) Chapter XX – Sections 359 to 365
4. Bharatiya Sakshya Adhiniyam, 2023
5. Civil Procedure Code, 1908
   a) Order V – Issue and service of summons
   b) Order XVI – Summoning & attendance of witnesses
   c) Sections 60 to 63 read with order XXI
   d) Order XIX – Affidavits
   e) Order XXVI - Commissions - Rules 1 to 18
   f) Order XLVII – Review
6. Right to Information Act, 2005 (Sections 2,3,4,6,7,8,9,10,11)
7. The Information Technology (Amendment) Act, 2008

PART B: Office Procedure [40 Marks]

1. Fundamental Rules and Supplementary Rules
2. CCS (CCA) Rules, 1965
3. CCS Conduct Rules, 1964

4. CCS Leave Rules, 1972
5. CCS Pension Rules, 2021
6. Delegation of Financial Power Rules, 2024
7. General Financial Rules, 2017
8. Manual of Office Procedure (Vol I, II, and III)
9. POSH Act (Protection of women from Sexual Harassment Act, 2013)
10. The Rights of Persons with Disabilities (RPwD) Act, 2016
11. Handling public procurement via GeM, and contract management.

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Syllabus of Income Tax Inspectors

PAPER IV: IT Applications & Operations
(Objective type without books)

Duration: 2 hours **Max. Marks: 100**
(The paper shall consist of multiple-choice questions carrying 100 marks in total as per the prescribed syllabus below)

The questions will be based on IT applications and operations in the department. It will test the functional capability of the candidate for core work of the department.

1. **ITBA Applications Modules:**
   a) Brief introduction to ITBA Portal
   b) ITR processing
   c) Rectification
   d) Recovery
   e) Audit
   f) Faceless Appeal, Appeal Register and CSR
   g) Order Giving Effect
   h) Penalty
   i) e-Nivaran
   j) PAN and TAN- (View / Update NRI Status details, Event Marking, Initiate Deletion / e-duplication / Restoration, Transfer / Create Transfer Order, Bulk Transfer)
   k) TDS
   l) Common Functions
   m) MIS-REPORT generation of all the modules
   n) Email & Video Conferencing (VC)
2. **Assessment Module (Faceless and non-Faceless) in ITBA**
   a) Overview of assessment
   b) Features and functions of assessment
   c) Selection of cases and notice generation
   d) Cancellation of cases selected
   e) Manual order upload
3. **HRMS in ITBA**
   a) Role of HRMS in ITBA
   b) User roles and access levels
   c) Role-based access control
   d) Compliance & HR rules
4. **Insight application module**

a) Introduction of Insight Portal
b) Data Handling in Insight Application
c) Process Flow of Insight Portal
d) E- verification
e) Third Party Reporting

5. Digital Forensics

a) CBDT Digital Intelligence & Analytics Labs (DIALs) standards
b) Digital Forensics Protocols
c) Handling Of Digital Devices on Initiation of Search and post search
d) Disk, Mobile, e-mail and cloud forensics
e) Cloning, Extraction, Indexing /Clustering, Form 65B/Certificate u/s Section 63(4)(c) of Bhartiya Sakshya Adhiniyam, Chain of Custody, Panchnama and Mazaharnama.

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Syllabus of Income Tax Inspectors
PAPER No. V: Rajbhasha Hindi
(Subjective type without Books)

Duration: 2 hours **Max. Marks: 100**

PART A: Short Translation from Hindi to English [Marks: 20]

(Translation of short and simple passages or sentences from Hindi to English)

PART B: Short Translation from English to Hindi [Marks: 20]

(Translation of short and simple passages or sentences from English to Hindi)

PART C: Simple Reading Comprehension [Marks: 20]

(Comprehension based questions on short official passage, office order, notice, letter and memorandum)

PART D: General Official and Departmental Work-Related Hindi [Marks: 20]

(General questions on commonly used official terminology, choosing the appropriate English meaning of a Hindi word, choosing the appropriate Hindi equivalent of an English word, and identifying the correct usage of official and departmental sentences in Hindi and English)

PART E: Brief Official Writing [Marks: 20]

(Assessment of candidate's ability to write short official formats in simple Hindi)

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ANNEXURE-II

APPENDIX-II

(Letter of Undertaking by the person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)

I ____________________, a candidate with __________________ (nature of disability/condition) appearing for the ______________________(name of the examination) bearing Roll No. ___________________________ at _______________________ (name of the Centre) in the District ____________________, ____________________________ (name of the State). My educational qualification is _____________________.

2. I do hereby state that __________________________ (name of the scribe) will provide the service of scribe for the undersigned for taking the aforementioned examination.

3. I do hereby undertake that his qualification is _____________________. In case, subsequently it is found that his qualification is not as declared by the undersigned and is beyond my qualification, I shall forfeit my right to the post or certificate/diploma/degree and claims relating thereto.

(Signature of the candidate)
(counter signature by the parent/guardian, if the candidate is minor)

Place:
Date:

ANNEXURE-III

APPENDIX-I

(Certificate for person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)

This is to certify that, we have examined Mr/Ms/Mrs …………. (name of the candidate), S/o /D/o ……………………, a resident of ………………(Vill/PO/PS/District/State), aged …………….. yrs, a person with ……………………. (nature of disability/condition), and to state that he/she has limitations which hampers his/her writing capability owing to his/her above condition. He/she requires support of scribe for writing the examination.

2. The above candidate uses aids and assistive devices such as prosthetics & orthotics, hearing aid (name to be specified) which is/are essential for the candidate to appear at the examination with the assistance of scribe.

3. This certificate is issued only for the purpose of appearing in written examinations conducted by recruitment agencies as well as academic institutions and is valid upto ___________ (it is valid for maximum period of six months or less as may be certified by the medical authority)

Signature of medical authority

(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)
Orthopedic /PMR specialist	Clinical Psychologist/ Rehabilitation Psychologist/Psychiatrist / Special Educator	Neurologist (if available)	Occupational therapist (if available)	Other Expert, as nominated by the Chairperson (if any)
(Signature & Name)				
Chief Medical Officer/Civil Surgeon/Chief District Medical Officer………Chairperson				

Name of Government Hospital/Health Care Centre with Seal

Place:
Date:

MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES
DEPARTMENTAL EXAMINATION RULES FOR MINISTERIAL STAFF - 2026
(Effective from 2026 Examination onwards)

SHORT TITLE AND COMMENCEMENT

These Rules may be called the **Departmental Examination Rules for MINISTERIAL STAFF, 2026**. These Rules will be applicable for the Departmental Examination from the **calendar year 2026** and onwards.

RULE I: DEFINITIONS

In these Rules, unless the context otherwise requires

1. **Authority** for Departmental Examination for Ministerial Staff means Directorate of Income Tax, HRD on behalf of the Central Board of Direct Taxes, New Delhi.
2. **Betterment Chance** means further chance(s) allowed to SC/ST/PwBD candidates under these Rules for attaining the pass marks prescribed under these Rules for the General candidates for passing the individual papers and qualifying the examination on own merit.
3. **Competent Authority** means the Addl. Director General of Income-tax-2, HRD.
4. **New Pattern Examination** means the examinations held under the Departmental Examination Rules for Ministerial Staff, 2026 as amended from time to time.
5. **Old Pattern Examination** means the examination(s) held under the Departmental Examination Rules for Ministerial Staff, 1998 as amended from time to time.
6. **Partially qualified candidate** means a candidate who is yet to qualify three or less papers (except Rajbhasha Hindi) of the Old Pattern of examination Rules, 1998.
7. **Periodicity of the examination** means examination shall ordinarily be held once in a year, preferably in the first half of the calendar year. This is, however, subject to change at the discretion of the Directorate of Income Tax, HRD. The Directorate of Income Tax, HRD will notify the exact dates of examination and fix the timetable, well in advance of the examination.
8. **Reviewing Authority** means the Pr. Director General of Income-tax, HRD, New Delhi.

RULE II: IN-CHARGE OF EXAMINATION

A Pr. Commissioner / Commissioner of Income Tax nominated as the In-charge of Examination by the Pr. Chief Commissioner of Income Tax of shall be responsible for proper conduct of the Departmental Examination for Ministerial Staff in that Region/Charge. The Pr. Chief Commissioner of Income Tax shall authorize the Pr. Commissioner/ Commissioner of Income Tax so nominated for performing duties such as:

1. to receive applications in the prescribed proforma from the candidates appearing for the examination;

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:

S. No.	Unqualified Paper of Old Pattern (Subjective papers)	Matching Paper(s) to be taken by the candidates in the New Pattern	Type	Max. Marks
1.	Paper-3 Office Procedure (Income-Tax) (without books)	Paper-I: Income Tax Law and Taxpayer Services (Objective) (With books -Bare Acts and Rules Only)	Objective	100
2.	Paper-4 Practical Test (with books)	Paper-II: Income Tax Computation (Objective) (With books - Bare Acts and Rules Only)	Objective	100
3.	Paper-2 Office Procedure (FRs, SRs, GFRs etc.) (with books)	Paper-III: Office Procedure (With books)	Objective	100
4.	Paper-1 Precis & Drafting	Paper-IV: IT Applications & Operations	Objective	100
5.	Hindi Test	Paper-V: Rajbhasha Hindi (Without Books)	Subjective	100

a) Partially qualified candidates shall be required to qualify the newly introduced Paper IV also, in order to pass the examination.

b) If a candidate is partially qualified under the pattern of examination prescribed under the Examination Rules, 1998, he/she shall be required to opt for the matching paper as specified in Rule VI(2) of the new Examination Rules, 2026, to pass the examination. He/she shall also be required to pass the newly inserted Paper IV in order to pass the examination.

RULE VII: PASS PERCENTAGE

1. A candidate will be declared to have completely passed the Departmental Examination for Ministerial Staff if he/she secures a minimum of 50% marks (45% in case of SC/ST/PwBD candidates) in each of the papers. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever.
2. A candidate who has secured 50% (45% in case of SC/ST/PwBD candidates) or more marks in one or more papers in a particular examination will be exempted from appearing in that paper or those papers in the subsequent examination(s).
3. Candidates who have partially qualified one or more papers as per old examination pattern as per Departmental Examination Rules, 1998, shall be exempt from appearing in these papers and shall be treated as qualified as per the Old Pattern (either in general or relaxed standard).
4. The Candidates who have partially qualified one or more papers under the Old Pattern of the Examination Rules, 1998 shall be treated as having qualified the examination, provided they qualify the remaining paper(s) in accordance with the new Departmental Examination Rules, 2026

i.e., by securing 50% marks (45% for SC/ST/PwBD candidates).

5. Rajbhasha Hindi paper can be passed at any time. The pass marks in this paper would be 50% (45% in the case of PwBD/SC/ST candidate). On passing this paper, an entry will be made in the service record of the candidate.
6. Marks in any paper being a fraction like ¼, ½, ¾ shall be rounded off to the nearest whole number i.e. 39¼ shall be rounded off to 39; 39½ & 39¾ shall be rounded off to 40.

RULE VIII: GRACE MARKS

The grace marks policy was introduced with the purpose of enabling marginally failing candidates to pass the examination. A candidate may be allowed a maximum of five grace marks in the following manner:

1. For the purposes of obtaining exemption from re-appearance in individual papers, a maximum of two marks per paper shall be allowed as grace marks.
2. Where a candidate is fully qualifying the examination in a year, the whole of five grace marks may be allowed in one paper, subject to the condition that no grace marks have been availed in any paper in the same or previous examination in obtaining exemption from reappearing in any paper of that examination.
3. Where a candidate has already availed grace marks in the past in qualifying individual paper(s) in the same or previous examination, the grace marks already availed shall be reduced from the maximum permissible five grace marks and the balance, if any, shall be allowed to the candidate.

RULE IX: TREATMENT OF CANDIDATE USING UNFAIR MEANS

A candidate who is, or has been, found to be indulging in any one or more of the following, shall be treated as using unfair means in the departmental examinations:

1. Obtaining or attempting to obtain, directly or indirectly, any assistance, recommendation, influence, pressure, favour, or intervention from any person or authority, outside the scope of the applicable examination rules, for gaining an undue advantage in the departmental examination process;
2. Impersonating;
3. Procuring impersonation by any person;
4. Submitting fabricated document or documents which have been tampered with;
5. Making statements regarding candidature/ qualification/ qualification of the scribe (if availed)/any other which are incorrect or false, and suppressing material information;
6. Resorting to any other irregularity or any other improper means in connection with his or her candidature for the examination, or in connection with the result of the Examination;
7. Found to be in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall (as prescribed by the Exam Division);
8. Communicating with other candidates or exchanging calculators, chits, blotting papers etc. (on which something is written);
9. Tampering with the Information Technology system provided for examination purposes;

10. Carrying any unauthorized electronic gadgets including mobile phones, smart watches or bluetooth devices, scientific calculators, etc.;
11. Misbehaving in the examination hall in any manner;
12. Attempting to commit, or as the case may be, to abet in the commission of all or any of the act specified in the foregoing clauses;
13. Stealthily or forcibly taking, or attempting to take, the answer sheet out of examination hall, and
14. Use or attempted use of AI assist/Generative AI application/undisclosed LLM access/voice-relay through scribes.

A candidate who is, or has been, found to be indulging in any one or more of the abovementioned unfair means may, in addition to rendering himself/herself liable to criminal prosecution and disciplinary action under the appropriate rules, be liable to any one or more of the following penalties:

1. to be disqualified by the Competent Authority from the examination for which he/she is a candidate, and be declared failed obtaining zero marks in all the papers in which he/she appeared in that Examination.
2. to be debarred from appearing in the Departmental Examinations either permanently or for a specified period as deemed fit by the Competent Authority.
3. to be given adverse entry in the Annual Appraisal Report along-with initiation of Disciplinary Action under CCS (Conduct) Rules. Action under this Clause to be taken only after finalization of proceedings by the Competent Authority under Rule X and by the Reviewing Authority under Rule XI, if a review petition is filed by the candidate.

RULE X: PROCEDURE FOR AWARD OF PUNISHMENT

1. The Competent Authority shall issue a memorandum to the candidate requiring him/her to submit his/her explanation within 30 days (which may be extended by the Competent Authority for further 30 days in exceptional cases) of the receipt of the memorandum of charges.
2. The Competent Authority shall call for a comprehensive report from the In-charge of Examination, supported with all the relevant evidence / material including certified digital logs of the respective system/device in respect of use of unfair means by the candidate.
3. The Competent Authority shall examine the report received from the In-charge of Examination, along with all relevant evidence and material on record, and may conduct any enquiry as deemed fit. After such examination and enquiry, the Competent Authority shall arrive at a conclusion regarding the allegation. If the allegation against the candidate is found proved, either wholly or partly, the Competent Authority shall determine the punishment to be imposed and pass an appropriate order in writing. If the allegation is not proved, the Competent Authority shall pass a reasoned order in writing.

RULE XI: REVIEWING AUTHORITY

1. A candidate aggrieved by the order of punishment under Rule X by the Competent Authority may, within 30 days of receipt of the said order, represent to the Pr. Director General of Income-tax, HRD, New Delhi for review of the punishment order. The Pr. Director General of Income-tax, HRD, New

Delhi shall have the powers to condone the delay in filing of the review petition for a further period of 30 days from the date of receipt of the said order of punishment by the candidate.

2. The Pr. Director General of Income-tax, HRD, New Delhi, after going through the facts reported to him/her, appraising the evidence on record and the representation of the candidate, shall pass appropriate order in writing. The order passed by the Pr. Director General of Income-tax, HRD, in respect to all matters connected with the imposition, modification or revocation of the punishment, shall be final.

RULE XII: REVALUATION & REPRESENTATION

1. No request shall be entertained under any circumstances for revaluation or re-totaling of the answer scripts for objective type papers.
2. In order to make the examination system transparent, the Question Paper, Provisional Answer Key(s) and Recorded Response of the candidates will be hosted on the departmental website "incometaxindia.gov.in"
3. Candidates may submit representations, if any, regarding the provisional answer key(s) through the online representation window on the departmental web site "incometaxindia.gov.in". The window will remain open for seven days from the date of activation of the window, and no representations shall be accepted after the stipulated period in any other mode.
4. The representations received shall be examined by the Expert Committee constituted by Directorate of Income Tax, HRD.
5. The decision of the Expert Committee shall be final and no representation shall be entertained in this regard. The provisional answer keys will be finalized on the basis of decision of Expert Committee, and final result will be declared accordingly and published on the departmental website.
6. The request for re-totaling/recounting of marks will, however, be entertained for the subjective type paper, if a representation is submitted by the candidate to the In-charge of Examination within 45 days from the date of issue of the result by the Directorate of Income Tax, HRD or within 30 days of the declaration of the result by the concerned In-charge of the Examination, whichever is earlier.

For this purpose, the date of uploading of result on the departmental web site "incometaxindia.gov.in" shall be taken to be the date of issue of result by the Directorate of Income Tax, HRD.

RULE XIII: APPLICATION FOR APPEARING IN THE EXAMINATION

1. The application for appearing in the examination will be made by the candidate to the In-charge of Examination in whose region or charge he/she is posted at the time of applying for the examination. The application shall be made in the prescribed format as and when called for, only after the declaration of the results for the preceding year by the In-charge of Examination.
2. Application received after the last date notified for this purpose shall be summarily rejected without assigning any reason, and no correspondence in this regard shall be entertained.

3. No request for change of examination centre shall be entertained unless the same is due to transfer of the candidate subsequent to submission of the application form or on administrative reasons, as deemed fit by the Competent Authority.
4. In the event of transfer of the candidate subsequent to submission of application, the candidate shall forward a copy of the previous application form along with the transfer order, through the In-charge of Examination in the new charge, to the Directorate of Income Tax, HRD.
5. All candidates are required to retain a photocopy of the application form submitted by them.

RULE XIV: LISTS/ STATEMENTS TO BE SENT BY THE IN-CHARGE OF EXAMINATION

The In-charge of Examination shall send the following lists of statements to the Directorate of Income Tax, HRD:

1.	Application forms verified and attested by the In-Charge of Examination	Within 30 days of the last date of submission of application form by the candidates.
2.	Seating plan and verified attendance sheet	Very next day after examination, dispatched through speed post
3.	List "B" of the candidates allowed to appear as per permission granted by the In-charge of Examination including the Roll Nos. allotted to the candidate and the exemption marks obtained by them in different papers in earlier years' examinations, in the prescribed proforma. The absentees in the examination in any particular paper(s) must be marked 'A' in red ink.	Within 15 days of the conclusion of examination.

RULE XV: CONDUCT OF EXAMINATION AND DECLARATION OF RESULT

1. Result of the examination will be compiled in the Directorate of Income Tax, HRD and communicated to the In-charge of Examination under intimation to concerned Pr. Chief Commissioner of Income tax. The In-charge of Examination will announce the same to the candidates showing the marks in each paper. The In-charge of Examination will declare the names of the candidates who have passed the examination fully, and send the list of fully successful candidates to the Directorate of Income Tax, HRD within 15 days of declaration of the results.
2. Delay in conduct of Examination or declaration of the results shall not give rise to any rightful claim to the applicants for being considered for promotion for vacancies of the year by deeming them eligible as on 1st of January of the relevant vacancy year irrespective of when the Examination is held and when the results are declared.
3. No relaxation, whatsoever, would be given to any category of employees on account of delay in conducting Examination or declaring the results thereof.

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ANNEXURE-I

Syllabus of Ministerial Staff
PAPER I – Income Tax Law and Taxpayer Services
(Objective with Books – Bare Acts and Rules Only)

Duration: 2 Hours **Max. Marks: 100**
(The paper shall consist of multiple-choice questions carrying 100 marks in total)

1. Income Tax Act, 1961/Income Tax Act, 2025 as amended from time to time, along with relevant Rules, along with practical application of the Act and Rules with special emphasis on following chapters:

Name of Chapter	**IT Act, 2025**	**IT Act, 1961**
Basis of Charge	Chapter II	Chapter II
Incomes Which do not Form Part of Total Income	Chapter III	Chapter III
Computation of Total Income	Chapter IV	Chapter IV
Income of Other Person Included in Total Income of Assessee	Chapter V	Chapter V
Aggregation of Income	Chapter VI	Chapter VI
Set Off or Carry Forward and Set Off of Losses	Chapter VII	Chapter VI
Deduction to be Made in Computing Total Income	Chapter VIII	Chapter VIA
Rebates and Relief	Chapter IX	Chapter VIII
Determination of Tax in Special Cases	Chapter XIII	Chapter XII
Return of Income	Chapter XV	Chapter XIV

2. Income Tax Procedures, Appeals, and Compliance Management
   a) Monetary limit and time limit for filing of appeals and for Application before competent authorities for grant of condonation of delay in filing of return
   b) Maintenance of Income tax records, filing and period of retention
   c) Monthly and quarterly reports
   d) Central Action Plan

3. Taxpayer Services and Digital Service Delivery:
   a) Taxpayers Charter and service delivery standards
   b) Practical Applications in Taxpayer Services;
      i. Personalized Communication
      ii. Digital Platforms

iii. Proactive Service Delivery- TRACES, 26AS, e-PAN, Prefilled ITR, ASK, SEVOTTAM,

c) Grievance Redressal Systems in Taxpayer Services: CPGRAM, E-nivaran

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Syllabus of Ministerial Staff
PAPER II - Income Tax Computation
(Objective Type with Books – Bare Acts and Rules Only)

Duration: 2 Hours **Max. Marks: 100**
(The paper shall consist of multiple-choice questions carrying 100 marks in total)

The paper shall consist of tests designed to assess the accuracy of tax calculations across various heads of income, including depreciation, interest and in-depth knowledge of Income-tax office procedures. Topics covered are as follows:

1. Computation of Income of an assessee under various heads of Income, the total income and tax payable thereon as per Income tax Act, 2025/Income tax Act, 1961
2. Computation of set off and carry forward of losses
3. Calculation of exemptions and deductions
4. Calculation of advance tax, tax deductible at source, self-assessment tax
5. Computation of tax for Individual, Firm & LLP and Companies
6. Calculation of interests as per Income tax Act, 2025/Income tax Act, 1961
7. Computation of depreciation - Straight Line Method and Written Down Value Method
8. Computation of demand and refund consequent to passing of assessment order, penalty order, reassessment order, rectification order & order giving effect (OGE)
9. Rates of tax applicable to various classes of assessees

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Syllabus of Ministerial Staff
PAPER III–Office Procedure
(Objective Type with Books – FR, SR, GFR, etc.)

Duration: 2 hours **Max. Marks: 100**

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

1. Fundamental Rules:
   a) Definitions
   b) General conditions and service
   c) Pay
   d) Leave including LTC & HTC
   e) Joining Time
2. Supplementary Rules:
   a) Medical Certificate of Fitness on first entry into Government Service
   b) Travelling Allowances
   c) Records of service
   d) Amount of joining time admissible
   e) Revised Leave Rules
3. CCS (CCA) Rules, 1965
4. CCS Conduct Rules, 1964
5. CCS Leave Rules, 1972
6. CCS Pension Rules, 2021
7. Delegation of Financial Power Rules, 2024
8. General Financial Rules, 2017
9. Manual of Office Procedure (Vol I, II, and III)
10. POSH Act (Protection of women from Sexual Harassment Act, 2013)
11. The Rights of Persons with Disabilities (RPwD) Act, 2016
12. Handling public procurement via GeM, and contract management

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Syllabus of Ministerial Staff
PAPER IV - IT Applications & Operations
(Objective Type without books)

Duration: 2 hours **Max. Marks: 100**

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

Questions will be based on IT applications and operations in the department. It will test the functional capability of the candidate for core work of the department.

1. **ITBA Applications Modules:**
   a) Brief introduction to ITBA Portal
   b) ITR processing
   c) Rectification
   d) Recovery
   e) Audit
   f) Faceless Appeal, Appeal Register and CSR
   g) Order Giving Effect
   h) Penalty
   i) e-Nivaran
   j) PAN and TAN- (View / Update NRI Status details, Event Marking, Initiate Deletion / e-duplication / Restoration, Transfer / Create Transfer Order, Bulk Transfer)
   k) TDS
   l) Common Functions
   m) MIS-REPORT generation of all the modules
   n) Email & Video Conferencing (VC)
2. **HRMS in ITBA**
   a) Role of HRMS in ITBA
   b) User roles and access levels
   c) Role-based access control
   d) Compliance & HR rules
3. **Insight application module**
   a) Introduction of Insight Portal

b) Data Handling in Insight Application
c) Process Flow of Insight Portal
d) E-verification
e) Third Party Reporting

4. **ITD Information Security policy 2020**

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Syllabus of Ministerial Staff
PAPER – V Rajbhasha Hindi
(Subjective Type without books)

Duration: 2 hours **Max. Marks: 100**

PART A: Short Translation from Hindi to English [Marks: 20]

(Translation of short and simple passages or sentences from Hindi to English)

PART B: Short Translation from English to Hindi [Marks: 20]

(Translation of short and simple passages or sentences from English to Hindi)

PART C: Simple Reading Comprehension [Marks: 20]

(Comprehension based questions on short official passage, office order, notice, letter and memorandum)

PART D: General Official and Departmental Work-Related Hindi [Marks: 20]

(General questions on commonly used official terminology, choosing the appropriate English meaning of a Hindi word, choosing the appropriate Hindi equivalent of an English word, and identifying the correct usage of official and departmental sentences in Hindi and English)

PART E: Brief Official Writing [Marks: 20]

(Assessment of candidate’s ability to write short official formats in simple Hindi)

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ANNEXURE-II

APPENDIX-II

(Letter of Undertaking by the person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)

I ____________________, a candidate with __________________ (nature of disability/condition) appearing for the ______________________(name of the examination) bearing Roll No. ___________________________ at _______________________ (name of the Centre) in the District ____________________, ____________________________ (name of the State). My educational qualification is _____________________.

2. I do hereby state that __________________________ (name of the scribe) will provide the service of scribe for the undersigned for taking the aforementioned examination.

3. I do hereby undertake that his qualification is _____________________. In case, subsequently it is found that his qualification is not as declared by the undersigned and is beyond my qualification, I shall forfeit my right to the post or certificate/diploma/degree and claims relating thereto.

(Signature of the candidate)
(counter signature by the parent/guardian, if the candidate is minor)

Place:
Date:

ANNEXURE-III

APPENDIX-I

(Certificate for person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)

This is to certify that, we have examined Mr/Ms/Mrs …………. (name of the candidate), S/o /D/o ……………………, a resident of ………………(Vill/PO/PS/District/State), aged …………….. yrs, a person with ……………………. (nature of disability/condition), and to state that he/she has limitations which hampers his/her writing capability owing to his/her above condition. He/she requires support of scribe for writing the examination.

2. The above candidate uses aids and assistive devices such as prosthetics & orthotics, hearing aid (name to be specified) which is/are essential for the candidate to appear at the examination with the assistance of scribe.

3. This certificate is issued only for the purpose of appearing in written examinations conducted by recruitment agencies as well as academic institutions and is valid upto __________ (it is valid for maximum period of six months or less as may be certified by the medical authority)

Signature of medical authority

(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)
Orthopedic /PMR specialist	Clinical Psychologist/ Rehabilitation Psychologist/Psychiatrist / Special Educator	Neurologist (if available)	Occupational therapist (if available)	Other Expert, as nominated by the Chairperson (if any)
(Signature & Name)				
Chief Medical Officer/Civil Surgeon/Chief District Medical Officer………Chairperson				

Name of Government Hospital/Health Care Centre with Seal

Place:
Date: