



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 / టెలిఫోన్ / Telephone No. : 040 - 23425462 ఫ్యాక్స్ / ఫేక్స్ / Fax : 040 - 23241427

FN.01/AO/DE/Correspondence/Notification/ITO/ITI/MS/2026

Dt: 10.06.2026

### OFFICE MEMORANDUM

విషయం: ఆదాయపు పన్ను అధికారుల (ITOs), ఆదాయపు పన్ను ఇన్స్పెక్టర్లు (ITIs) మరియు మినిస్టీరియల్ స్టాఫ్ (MS) కొరకు నిర్వహించబడుతున్న శాఖాపర పరీక్షలు - 2026 నోటిఫికేషన్ - సంబంధించి.

विषय: आयकर अधिकारियों (ITOs), आयकर निरीक्षकों (ITIs) एवं मंत्रालयिक स्टाफ (MS) हेतु विभागीय परीक्षा 2026 की अधिसूचना - संबंध में।

Sub: Notification for Departmental Examinations - 2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs) and Ministerial Staff (MS) - Reg.

Ref: ADG-2 HRD New delhi in F.NO. DE/Notification/ITO/ITI/MS/2026/ADG/54 dated 05.06.2026

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The Notification for Departmental Examination-2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs) and Ministerial Staff (MS) issued by the Addl. Director General (HRD)-2, CBDT, New Delhi vide F.No. DE/Notification/ITO/ITI/MS/2026/ADG/54 dated 05.06.2026, along with Annexure-I & II, is forwarded herewith for information, wide circulation among all eligible officers/officials and necessary action.

2. All Heads of Offices are requested to bring the contents of this Notification to the notice of all eligible officers/officials under their charge and ensure timely submission of applications by the candidates.

3. The candidates are advised to carefully go through the provisions of the Departmental Examination Rules, 2026 and the instructions contained in the Notification before submitting their online applications.

### ITO/ITI/MS Examination - 2026

(a) The Departmental Examinations - 2026 for the **ITOs, ITIs and Ministerial Staff shall be held in Online Mode**, in accordance with the

“Departmental Examination Rules, 2026 (Effective from 2026 Examination onwards)”.

(b) The schedule of the examination has been enclosed as Annexure-I & Annexure-II.

(c) The syllabus for the examination is prescribed in the Departmental Examination Rules, 2026.

(d) In Online Mode of Departmental Examination, question papers will be displayed on computer screens and answers will be captured by click of button for objective papers. However, for **subjective papers** namely ITO Paper-IV (Computation of Income and Drafting), ITI Paper-V (Rajbhasha Hindi) and Ministerial Staff Paper-V (Rajbhasha Hindi), candidates shall record their answers in physical answer booklets provided by the Department, while the question papers shall be displayed on computer screens at the examination centres.

(e) All In-charge of Examinations are required to make necessary arrangements for providing answer booklets for subjective papers only, namely ITO Paper-IV (Computation of Income and Drafting), ITI Paper-V (Rajbhasha Hindi) and Ministerial Staff Paper-V (Rajbhasha Hindi).

(f) All In-charge of Examinations are required to make necessary arrangements for conduct of examination including sitting arrangements, provision of answer booklets, invigilation and other related arrangements.

(g) As regards eligibility, the Departmental Examination – 2026 for ITOs, ITIs and Ministerial Staff shall be governed by the eligibility criteria prescribed under the Departmental Examination Rules, 2026.

(h) The date of passing the examination shall be governed by Instruction F.No. DE/Delhi/Effective Date/DIT/2011/3886 dated 22.12.2011 read with the Departmental Examination Rules, 2026, wherein it has been stipulated that the date of declaration of result shall be treated as the effective date of passing the examination.

(i) The Departmental Examination Rules, 2026 do not prescribe any age limit for appearing in the ITO, ITI and Ministerial Staff Examinations.

(j) The number of permissible chances for all categories of candidates, including SC/ST/PwBD candidates availing betterment opportunity, shall be restricted to ten attempts only.

(k) For the Ministerial Staff Examination, Departmental Examination – 2026 shall be counted as the **first attempt** for all candidates appearing in the examination.

4. The candidates shall submit their applications online through the website **www.incometaxindia.gov.in** from **01.07.2026 (10:00 AM)** onwards. The last date for submission of online application forms and submission of duly signed printouts to the office of the undersigned shall be **21.07.2026 (08:00 PM). No application form shall be accepted after the prescribed date and time.**

The following instructions may kindly be noted by all candidates:

(i) The candidates should carefully fill the application form after reading the instructions printed therein.

(ii) Only one application form shall be submitted by a candidate.

(iii) The previous records of the candidates will be reflected against their Roll Number in the application form and an option will be available to raise a query in case of any discrepancy. Any claim shall be accepted only after due verification.

(iv) Candidates appearing for the first time shall be allotted new Roll Numbers after verification. Partially qualified and betterment candidates applying for Ministerial Staff Examination shall also be allotted new Roll Numbers.

(v) Candidates shall upload their scanned passport size photograph and scanned signature in JPG format while submitting the online application.

(vi) A copy of the application printout may be retained by the candidate as acknowledgement and for future reference.

(vii) The application printout to be submitted shall be handled carefully and should not be folded, punched or crushed.

(viii) Candidates who fail to submit the duly signed printout of the application form to the office of the In-charge of Examination for verification shall not be permitted to appear in the examination merely on the basis of online submission.

(ix) The facility of re-print of submitted application form is available. Any correction relating to photograph or signature shall be brought to the notice of the In-charge of Examination immediately.


5. It shall be ensured that application forms are correctly filled in and **duly verified by the concerned officers** before forwarding the same. Particular attention shall be paid while verifying the number of chances already availed by the candidates.

6. Candidates who have already qualified a paper or examination shall not be eligible to re-appear in the same paper or examination. However, **SC/ST/PwBD** candidates who have qualified the entire examination may avail betterment opportunity for improvement of scores, subject to the provisions of the Departmental Examination Rules, 2026.

7. As per Departmental Examination Rules, 2026 for Income Tax Inspectors and Ministerial Staff, candidates who have qualified in Hindi at the Matriculation/equivalent level or in any higher examination are eligible for exemption from the Rajbhasha Hindi paper. Further, in the case of Income Tax Inspectors (ITIs), candidates who have already passed the Rajbhasha Hindi paper in the Departmental Examination for Ministerial Staff shall also be eligible for exemption.

7.1 Candidates claiming such exemption should **enclose attested copies of the relevant certificates along with their application.**

7.2 In addition to the above, candidates who have passed the "Pragya" Examination conducted by the Central Hindi Teaching Institute or under the Hindi Teaching Scheme may also be considered for exemption from the Rajbhasha Hindi paper, subject to verification and certification by the In-charge of Examination.

  
**(SARISH KUMAR IRUKULLA, IRS)**  
Commissioner of Income Tax (Admin & TPS)  
(In-Charge of Examinations)  
Hyderabad.

**Encl:** As above.

**Copy to:**

1. All the Heads of Offices in AP and TG region.
2. The ADG (HRD)(Exam), CBDT, Directorate of Income Tax (Exam &OL), 5<sup>th</sup> floor, Mayur Bhawan, ConnaughtCircus, New Delhi -110001.
3. The Secretary, ITEF, Hyderabad.

Subject: Fwd: Notification for Departmental Examinations – 2026 for Income Tax Officers(ITOs),  
Income Tax Inspectors(ITIs) & Ministerial Staff(MS) – reg.

To: "Hyderabad Addl/JCIT[HQ][ADMN]" <hyderabad.addlcit.hq.admin@incometax.gov.in>,  
AO Exams <gangadhar.g.bandhi@incometax.gov.in>,  
hyderabad admin <hyderabad.dcit.hq.admin@incometax.gov.in>

AO exam

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Date: 05/06/26 05:58 PM

From: "Hyderabad CIT [ADMIN & TPS], Hyderabad" <hyderabad.cit.admin.tps@incometax.gov.in>

22.12.2011.pdf (73KB)

Exam Notification 2026.pdf (570KB)

----- Original Message -----

From: "Delhi ddit.exam" <delhi.ddit.exam@incometax.gov.in>

Date: Jun 5, 2026 5:48:28 PM

Subject: Notification for Departmental Examinations – 2026 for Income Tax Officers(ITOs), Income Tax Inspectors(ITIs) & Ministerial Staff(MS) – reg.

To: amritsar.pcit1@incometax.gov.in, bangalore.addlcit.hq.admin@incometax.gov.in, bhopal.pcit1.au.reac@incometax.gov.in, bhubaneswar.pcit1@incometax.gov.in,  
chennai.pcit1@incometax.gov.in, kochi.pcit1@incometax.gov.in, guwahati.pcit1@incometax.gov.in, hyderabad.cit.admin.tps@incometax.gov.in,  
jaipur.pcit1@incometax.gov.in, kanpur.pccit@incometax.gov.in, kolkata.dcit.hq.exam.trg@incometax.gov.in, lucknow.pccit@incometax.gov.in,  
mumbai.pcit19@incometax.gov.in, nagpur.pcit1@incometax.gov.in, delhi.cit1@incometax.gov.in, patna.pcit1.au.reac@incometax.gov.in,  
patiala.cit@incometax.gov.in, pune.pcit1@incometax.gov.in, ahmedabad.cit5.appeal.unit@incometax.gov.in

Cc: "Addl. DIT Exam" <delhi.addldit.exam@incometax.gov.in>

22785

Respected Madam/Sir,

Kindly refer to the above subject.

2. In this regard, I am directed to forward herewith a scanned copy of the Notification pertaining to the Departmental Examinations–  
2026 for Income Tax Officers, Income Tax Inspectors, and Ministerial Staff for information and necessary action at your end.

Thanking you,

Yours faithfully,

**(Hardayal Meena),**  
Deputy Director of Income Tax,  
Examination Division, HRD, CBDT



Directorate of Income-tax (IT)  
Central Board of Direct Taxes  
Department of Revenue  
Ministry of Finance  
New Delhi – 110001.

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F.No. DE/Delhi/Effective Date/DIT/2011/3886

Date: 22.12.2011

To

All Cadre Controlling Chief Commissioners of Income Tax,  
All CIT (In-charge of Examn.) (By name)

Madam/Sir,

Sub:- Effective date of passing of Examinations – Instruction reg.

The CBDT Instruction F. No. A-32013/3/2000-Ad. VI dated 18.07.2000, wherein the date of passing the Examination was reckoned from the last date of the Examination, was modified by Instruction F.No. OA 542/1995/CAT Cuttack/2002/DIT/697 dated 22.05.2009.


2. The modification was necessitated in the light of the decision of the Hon'ble Orissa High Court in W.P. (C) No. 224 of 2003 dated 31.10.2008 in the case of Union of India & Ors. Vs. Kishore Chandra Mohanty & Ors. In the said judgement Hon'ble Orissa High Court has also referred to the decision of the Hon'ble Supreme Court in UPSC Vs. Ajaya Kumar Das & Others [Civil Appeal No. 6295 of 2001 dated 10.09.2001]

3. As per the modified Instruction dated 22.5.2009 it was decided that, henceforth, the effective date of passing of Examination shall be the date of declaration of result by the Directorate of Income Tax (IT) in the case of ITOs/ITIs Examination and by the CCIT/CIT (Incharge of Examination) in the case of MS Examination.

4. However para 4 of the Instruction dated 22.5.2009 stated that in a case where the Examination is held in a particular calendar year and the result thereof is declared in any subsequent calendar year, the effective date of passing the Examination shall be deemed to be the 1<sup>st</sup> of January of the calendar year in which the result has been declared.

5. The matter has been reconsidered in the Board Meeting held on 24<sup>th</sup> November 2011 and it has been decided to modify Instruction F. No. OA – 542/1995/CAT Cuttack/2002/DIT/697 dated 22.05.2009 by deleting para 4 from it, prospectively i.e. with effect from Departmental Examination – 2011 onwards.

Yours Faithfully,

  
Dr. Preeti Jain Das  
Addl. DIT(Exam.) (OSD)  
New Delhi.



आयकर निदेशालय (मानव संसाधन विकास)  
परीक्षा प्रभाग  
5वां तल, मयूर भवन, क्वाँट सर्कस, नई दिल्ली- 110001  
**DIRECTORATE OF INCOME TAX (HRD)**  
**EXAMINATION DIVISION**

5<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi - 110001

**F. No. DE/Notification/ITO/ITI/MS/2026/ADG/54**

**Dated :05.06.2026**

To,

1. All Pr. Chief Commissioners of Income Tax,
2. All Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination)

**Subject :- Notification for Departmental Examinations - 2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs) and Ministerial Staff (MS) -reg.**

Madam/Sir,

I am directed to refer to Central Board of Direct Taxes (CBDT) decision in file of even number dated 05.06.2026 on the above subject and to communicate the following: -

**ITO/ITI/MS Examination - 2026**

- (a) The Departmental Examinations - 2026 for the ITOs, ITIs and MS shall be held in Online Mode, in accordance with the "Departmental Examination Rules, 2026 (Effective from 2026 Examination onwards)".
- (b) The schedule of the Examination has been enclosed as Annexures-I & II.
- (c) The Syllabus for the examinations would be as prescribed in the Departmental Examination Rules, 2026.
- (d) In Online Mode of Departmental Examination, question papers will be displayed on screen and answers will be captured by click of button for objective papers. However, for subjective papers, namely ITO Paper-IV (Computation of Income and Drafting), ITI Paper -V (Rajbhasha Hindi) and Ministerial Staff Paper-V (Rajbhasha Hindi) candidates will record their answers in physical answer booklets provided by the department, while the question papers will be displayed on computer screens at the examination centres.

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- (e) All In-charge of Examinations are required to make necessary arrangements for providing answer sheets for subjective papers only (i.e. ITO Paper-IV 'Computation of Income and Drafting', ITI Paper -V 'Rajbhasha Hindi' and Ministerial Staff Paper-V 'Rajbhasha Hindi').
- (f) All In-charge of Examinations are required to make necessary arrangements for conduct of exam including sitting arrangements, provision of answer sheets, invigilation etc.
- (g) As regards eligibility, the Departmental Examination-2026 for ITOs/ITIs/MS shall be held on the basis of the eligibility criteria as prescribed in the Departmental Examination Rules, 2026.
- (h) The date of passing the examination is governed by Instruction bearing F. No. DE/Delhi/Effective Date/DIT/2011/3886 dated 22.12.2011 (copy enclosed) and Departmental Examination Rules-2026, wherein it has been stipulated that the date of declaration of the result shall be treated as the effective date of passing the examination.
- (i) The Departmental Examination Rules, 2026 do not prescribe any age limit for appearing in the ITO, ITI and Ministerial Staff Examinations for candidates. The number of permissible chances for all categories of candidates, including SC/ST/PwBD candidates availing betterment opportunity, shall be restricted to ten attempts. For the MS Examination, DE-2026 shall be counted as first attempt for all candidates appearing in this examination.

2. The candidates shall fill the application form online on the website: **[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)**. The candidates will be able to fill the online application from 01.07.2026 (10 A.M.) onwards. The last date for filing the online application form and the submission of print out by the candidates to Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned shall be 21.07.2026 (8:00 P.M.). No application form will be accepted after this date. The Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) will be given a link for online verification/certification of the application of the candidates. After verification the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned shall scan all the application forms so received in their respective regions. The roll number wise scanned forms shall be sent to this Directorate in CDs. The physical forms (print-outs after attestation and certification) shall also be sent to this Directorate as in the past.

3. Following points may be kept in mind by candidates while filling the application forms-

- (a) The candidates should carefully fill the application form after reading the instructions printed above the form.
- (b) Only one application form has to be filled by a candidate.
- (c) The previous records of the candidates will be reflected against his/her roll number in the application form and he/she will be given an option to raise a query, if any data is incorrect. However, his/her claim would be accepted only after verification. The candidates who are appearing for the first time would fill the information as available with them which will be accepted only after verification by the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) and this Directorate. Such first timers will be allotted new roll numbers. However, the partially qualified/betterment candidates applying for the MS Examination shall also be allotted new roll numbers.
- (d) The candidate is required to upload a scanned passport size photograph and his/her scanned signature in jpg format in the online application form.
- (e) A copy of the printout of the application form may be retained as acknowledgement.
- (f) The application printout that is to be submitted should be handled carefully and should not be folded / punched or crushed.
- (g) Candidates who do not submit a printout of the application form to Pr. CCsIT/CCsIT/Pr.CsIT/CsIT (In-charge of Examination) concerned for verification will not be permitted to appear in the examination merely on the basis of online submission of the application form.
- (h) The facility of 're-print' of submitted application form has been provided to the candidates.
- (i) If any modification is required to be made to the uploaded photograph or signature, a candidate will have to report it to the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned.

4. It may kindly be ensured that the application forms are correctly filled by the candidates and duly forwarded from respective In-charge of Examination office, for which there is a designated space in the application form itself. The number of chances availed by candidates must be verified with due care.

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5. It is further added that 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 improving their scores once they have qualified the entire examination as a SC/ST/PwBD candidate.

**Encls. :** As above.

Yours sincerely,



**(Dr. Satyapal Singh Meena)**  
Addl. Director General-2 HRD  
New Delhi

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**Schedule of Examination**

**Time Table for Departmental Examination 2026 for Ministerial Staff**

| S.No. | DAY/DATE                        | SUBJECT &   |  | TIME                        |
|-------|---------------------------------|---|--|-----------------------------|
|       |                                 | 1 <sup>st</sup> Session   |  | 2 <sup>nd</sup> Session     |
| 1.    | <b>Monday<br/>28.09.2026</b>    | Paper-I<br>Income Tax Law and<br>Taxpayer Services (Objective)<br>(With books - Bare Acts and<br>Rules Only)<br><b>10:30 AM to 12:30 PM</b> |  |                             |
| 2.    | <b>Tuesday<br/>29.09.2026</b>   | Paper- II<br>Income Tax Computation<br>(Objective) (with Books-Bare<br>Acts and Rules Only)<br><b>10:30 AM to 12:30 PM</b>                  |  |                             |
| 3.    | <b>Wednesday<br/>30.09.2026</b> | Paper - III<br>Office Procedure<br>(Objective) (with Books)<br><b>10:30 AM to 12:30 PM</b>  |  |                             |
| 4.    | <b>Thursday<br/>01.10.2026</b>  | Paper -IV<br>IT Applications &<br>Operations<br>(Objective) (without books)<br><b>10:30 AM to 12:30 PM</b>                                  | Paper - V<br>Rajbhasha Hindi<br>(Subjective) (without books) | <b>02:30 PM to 04:30 PM</b> |

**Schedule of Examination**

**Time Table for Departmental Examination 2026 for ITO/ITI**

| S. No. | DAY/DATE                        | SUBJECT & TIME   |  |
|--------|---------------------------------|--|--|
|        |                                 | 1 <sup>st</sup> Session<br>(ITO Exam.)   | 2 <sup>nd</sup> Session<br>(ITI Exam.)   |
| 1.     | <b>Monday<br/>05.10.2026</b>    | Paper - I<br>Income Tax Law and<br>Taxpayer Services<br>(Objective type with books -<br>Bare Acts and Rules Only)<br><br><b>10:30 AM to 12:30 PM</b>                   | Paper - I<br>Income Tax Law,<br>Computation & Taxpayer<br>Services (Objective type with<br>books - Bare Acts and Rules<br>Only)<br><br><b>02:30 PM to 04:30 PM</b> |
| 2.     | <b>Tuesday<br/>06.10.2026</b>   | Paper - II<br>Advance Accountancy<br>(Objective type without<br>books)<br><br><b>10:30 AM to 12:30 PM</b>  | Paper - II<br>Accountancy & Book -<br>Keeping<br>(Objective type without<br>books)<br><br><b>02:30 PM to 04:30 PM</b>  |
| 3.     | <b>Wednesday<br/>07.10.2026</b> | Paper - III<br>Allied Laws and Office<br>Administration<br>(Objective type with books -<br>Bare Acts and FR, SR, GFR<br>Rules etc.)<br><br><b>10:30 AM to 12:30 PM</b> | Paper - III<br>Allied Laws and Office<br>Procedure<br>(Objective type with books-<br>Bare Acts and FR, SR, GFR<br>Rules etc.)<br><br><b>02:30 PM to 04:30 PM</b>   |
| 4.     | <b>Thursday<br/>08.10.2026</b>  | Paper - IV<br>Computation of Income and<br>Drafting (Subjective type with<br>books-IT Act & Rules)<br><br><b>10:30 AM to 01:30 PM</b>                                  | Paper - IV<br>IT Applications & Operations<br>(Without Books)<br><br><b>03:00 PM to 05:00 PM</b>   |
| 5.     | <b>Friday<br/>09.10.2026</b>    | Paper - V<br>IT Applications & Operations<br>(Objective type without<br>Books)<br><br><b>10:30 AM to 12:30 PM</b>  | Paper - V<br>Rajbhasha Hindi<br>(Subjective type without<br>Books)<br><br><b>02:30 PM to 04:30 PM</b>  |