



Office of the Pr. Chief Commissioner of Income Tax,
Andhra Pradesh & Telangana, Hyderabad,
10th Floor, Income Tax Towers, A C Guards, Hyderabad – 500 004.
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F. No. Pr.CCIT/Estt/Circulation/2022-23

Date:17.10.2022

VACANCY CIRCULAR

Sub: Filling up the post in Lal Bahadur Shastri National Academy of Administration(LBSNAA), Mussoorie on deputation basis- Reg.
Ref: Letter received from Income Tax Officer, CMD-III (2), HRD, New Delhi, dated:29.09.2022.

Please find enclosed herewith the above referred letter received from Income Tax Officer, CMD-III (2) (HRD), New Delhi regarding filling up of various posts on **DEPUTATION BASIS**, in Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie, for circulation.

List of vacancy in respect of Group “B” & “C” Officers/officials

S. No.	Post as per Vacancy Circular	No. of Posts	Pay Level of Post
1	Administrative Officer	01	Level 07
2	Assistant Administrative Officer	01	Level 07
3	Assistant	01	Level 06
4	Upper Division Clerk(UDC)	01	Level 04

In this connection, I am directed to request interested officers/officials to send their nomination, through their Supervisory Officer directly to the borrowing authority under intimation to this office.

Yours faithfully,


(Thamba Mahendra)

Dy. Commissioner of Income Tax
(Hqs)(Admn)
O/o.Pr.CCIT, AP&TS, Hyd.

Encl: As above.

To

All the Heads of Offices, AP & Telangana Region.
To be uploaded on the website www.incometaxhyderabad.gov.in



Government of India/Ministry of Finance
Department of Revenue/Central Board of Direct Taxes
Directorate General of Income-tax (HRD)
2nd Floor, Jawaharlal Nehru Stadium,
Gate No. 1, New Delhi - 110003



F.No.154/002/2022-CMD-III (2)/ 5148

All Pr. Chief Commissioners of Income Tax, (CCA)/
Pr. Director Generals of Income Tax/
Director Generals of Income Tax (attached Directorates)

Madam/Sir,

Sub: Filling up of various posts in Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie, on deputation basis - regarding.

Kindly refer to the above.

2. In this regard, the undersigned is directed to enclose vacancy circular issued vide No. A-35016/1/2022-ADM/Vacancy-(ST /22) dated 08.09.2022 issued by Assistant Director, Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie, Ministry of Personnel, Public Grievances & Pensions, Department of Personnel & Training regarding filling up of various posts in Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie on deputation basis. The last date of submission of applications is 60 days from the date of publication of the advertisement in Employment News.

List of vacancy in respect of Group "B" & "C" officers/officials

S. No.	Post as per Vacancy Circular	No. of Posts	Pay Level of Post
1.	Administrative Officer	01	Level 07
2.	Assistant Administrative Officer	01	Level 07
3.	Assistant	01	Level 06
4.	Upper Division Clerk (UDC)	01	Level-04

3. The undersigned is further directed to inform that the cadre clearance for suitable/willing officers/officials may processed from the office of Pr. CCsIT(CCA) of the respective regions and names forwarded to the Borrowing Authority directly as the Cadre Control Authority in respect of Group "B" & "C" officers/officials is the respective Pr. CCsIT(CCA).

Encl: As above

Yours faithfully,

(K. R. Philips)
Income Tax Officer, CMD-III (2)
(HRD), New Delhi.

Santhosh Kumar

2

14.9.22
Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie – 248179
[Government of India: Ministry of Personnel, Public Grievances & Pensions]
(Department of Personnel & Training)

E-mail: [aoadmn\[lbsnaa\[at\]gov\[dot\]in](mailto:aoadmn[lbsnaa[at]gov[dot]in),

Website- <http://www.lbsnaa.gov.in>

No. A-35016/1/2022-ADM/ Vacancy-(ST/22)

Date: 8-9-2022

VACANCY CIRCULAR (On deputation basis)
(These vacancies are reserved for Schedule Tribes candidates and only candidates belonging to STs Category are eligible to apply)

Subject: Inviting nominations for filling up various posts through permissible/ proper channel

Lal Bahadur Shastri National Academy of Administration, a Central Training Institute for training of All India Services and other Services (Group-A) located at Mussoorie, District Dehradun, Uttarakhand invites application from willing and eligible candidate for filling up the vacancy mentioned below as per mode of appointment, Essential Qualifications/ Experience etc. required for the posts.

Post	Administrative Officer- One (1) post	
i.	Method of Appointment	Deputation
ii.	Classification of post	General Central Services, Group 'B', Gazetted, Non-Ministerial
iii.	Level in Pay Matrix (7 th CPC)	Level – 7 (Rs. 44,900-1,42,400) in pay matrix
iv.	DA/HRA & Other all allowances	As admissible under the Central Government order from time to time.
v.	Training Allowance	Not Applicable
vi.	Eligibility conditions for Deputation: Officers of the Central Government who are:	
	a. i. Holding analogous post on regular basis in the parent cadre or Department; and ii. Having two years' experience in Establishment and Accounts matters.	
vii.	Nature of Duties and responsibilities attached to the post The duties and responsibilities attached to the posts of Administrative Officer are multifarious, like management of all the service matters, right from the framing of Recruitment Rules, recruitment to the posts, maintenance of the service records, ACR/APAR; grant of various leaves and other concessions and facilities available as per the Rules with respect to the Gazetted Officers/staff; dealing with all legal matters at various courts in India; Joining and relieving formalities of Officer Trainees and APAR/Confirmation of Officer Trainees, apart from the overall day-to-day assistance to the Head of the Office for the smooth functioning of the office.	

16 SEP 2022

Post	Assistant Administrative Officer- One (1) post	
i.	Method of Appointment	Deputation
ii.	Classification of post	General Central Services, Group 'B', Gazetted, Non-Ministerial
iii.	Level in Pay Matrix (7 th CPC)	Level – 7 (Rs. 44,900-1,42,400) in pay matrix
iv.	DA/HRA & Other all allowances	As admissible under the Central Government order from time to time.

	allowances	
v.	Training Allowance	Not Applicable
	Eligibility conditions for deputation: Officers of the Central Government who are	
	a.	i. Holding analogous post on regular basis in the parent cadre or Department; OR ii. With five year's service in the grade rendered after appointment thereto on regular basis in the pay level-6 (Rs. 35400-112400) or equivalent in the parent cadre/department; and
	b.	i. Possessing two years' experience in Establishment and Accounts matters.
vii.	Nature of Duties and responsibilities attached to the post	
	The duties and responsibilities attached to the posts of Assistant Administrative Officer are multifarious, like management of all the service matters, right from the framing of Recruitment Rules, recruitment to the posts, maintenance of the service records, ACR/APAR; grant of various leaves and other concessions and facilities available as per the Rules with respect to the Gazetted Officers/staff; dealing with all legal matters at various courts in India; Joining and relieving formalities of Officer Trainees and APAR/Confirmation of Officer Trainees, apart from the overall day-to-day assistance to the Head of the Office for the smooth functioning of the office.	

Post	Assistant- One (1) post	
i.	Method of Appointment	Deputation
ii.	Classification of post	General Central Services, Group 'B', Non-Gazetted, Ministerial
iii.	Level in Pay Matrix (7 th CPC)	Level – 6 (Rs. 35,400-1,12,400) in pay matrix
iv.	DA/HRA & Other all allowances	As admissible under the Central Government order from time to time.
v.	Training Allowance	Not Applicable
vi.	Eligibility conditions for deputation: Officers of the Central Government who are	
	a.	i. holding analogous post on regular basis in the parent cadre or Department; OR ii. with ten years regular service in pay level-4 in the pay matrix or equivalent and having experience in administration, establishment and accounts matter.:
vii.	Nature of Duties and responsibilities attached to the post	
	Submitting proposals for taking decisions to Sr. Officers, the final proposal of appointment, retirement benefits, to draw attention, where necessary, to precedents or Rules and Regulations on the subject, to bring out clearly the questions under consideration and suggest a course of action wherever possible, to organized training programmes of various courses being conducted in the Academy, to co-ordinate with the faculty member for finalizing, printing and distribution of the reading materials.	



Post	Upper Division Clerk- One (1) post	
i.	Method of Appointment	Deputation
ii.	Classification of post	General Central Services, Group 'C', Non-Gazetted, Ministerial
iii.	Level in Pay Matrix (7 th CPC)	Level – 4 (Rs. 25,500-81,100) in pay matrix
iv.	DA/HRA & Other all allowances	As admissible under the Central Government order from time to time.
v.	Training Allowance	Not Applicable
vi.	Eligibility conditions for deputation: Officers of the Central Government who are	
	a.	i. holding analogous post on regular basis;
		OR
		ii. with eight years regular service in the grade of Lower Division Clerk or equivalent;
vii.	Nature of Duties and responsibilities attached to the post Assisting the Administrative Officers in all matters related to establishment and training activities. To help in organized training programmes of various courses being conducted in the Academy, helped in procurement of equipment/furniture, stationery, Scrutiny of cases of establishment as well as supervision of dispatch work, Typing work in the Section/Division, Diary and dispatch, Maintenance of files, Registration of papers and maintenance of circulars and registers, Records management and any other work assigned by the superiors.	

Pay and other conditions of service of the official selected on deputation basis will be regulated as contained in the Department of Personnel & Training's O.M. No. 6/8/2009-Estt.(Pay II) dated 17/06/2010 as amended from time to time. The deputationist will have the option to either draw his grade pay in the parent cadre plus deputation duty allowance on applicable rates, or to draw the pay in the scale of pay of the deputation post as may be fixed in accordance with the existing orders. The rate of deputation allowance will be regulated in terms of the DoPT OM No. 2/22(B)/2008-Estt. (Pay-II) dated 3rd September, 2008 and as amended from time to time.

Age Limit: The maximum age limit for appointment by deputation / absorption shall not be exceeding 56 years as on the closing date of receipt of application.

Period: Period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or department of the Central Government shall ordinarily not exceed three years.

Number of vacancies may increase or decrease. Candidates applying for the post will not be permitted to withdraw their name/ application on any stage of the selection process. Nominations which are not accompanied by the requisite personal data as per Annexure-I will not be considered. Applications of only such candidates will be considered which will be received through proper channel (i.e. forwarded by the Competent Authority of Administrative setup of applicant's Department)

Applications for the above posts in the enclosed proforma (Annexure-I) along-with other documents of the eligible and willing officers, who can be spared in the event of their selection may please be sent to the following address within 60 days from the date of publication of the vacancy circular in the "Employment News". Applications without attested photocopies of the ACRs/APARs or otherwise found incomplete and received after the last date will not be considered.

Deputy Director (In-charge Administration),
Lal Bahadur Shastri National Academy of Administration,
Mussoorie-248179, District Dehradun (Uttarakhand)

While forwarding the applications, it may please be confirmed that no disciplinary/ vigilance case is either pending or contemplated against the applicant. The application in Annexure-I must be accompanied with the following documents.

- i. Photostat copies of up-to-date CR/APARs dossiers of the candidate for the last five years, duly attested on each page by a Gazetted Officer (original ACRs/ APARs may not be sent)
- ii. Certificate of Cadre Clearance
- iii. Certificate of Vigilance Clearance
- iv. Certificate of Integrity and
- v. Certificate of Major/ Minor penalties imposed on the official during last 10 years.

For more detail visit www.lbsnaa.gov.in/Vacancy.php.


(Romeo Vincent Tete)

Assistant Director

Phone: 0135-2222295

Email: [aoadmn\[dash\]lbsnaa\[at\]gov\[dot\]in](mailto:aoadmn[dash]lbsnaa[at]gov[dot]in)

Dated : 8th September, 2022

Copy forwarded to the following with the request that a wide publicity may be given to the vacancy circular in their Ministry and their attached/ subordinate/ Autonomous Organization/ Institutions and the applications of the eligible candidates may be forwarded to this office within stipulated time.

1. The Secretary, Ministry of Information & Broadcasting, Government of India, New Delhi
2. The Secretary, Department of Personnel & Training, Government of India, New Delhi
3. The Secretary, Ministry of Communication, Patel Chowk, Sanchar Bhawan, New Delhi-110001
4. The Secretary, Central Board of Excise & Customs, Department of Revenue, Ministry of Finance, Room No. 131, North Block, New Delhi
5. The Secretary, Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Room No. 154-A, North Block, New Delhi
6. The Director General, National Information Centre, CGO Complex, A Block, Lodhi Road, New Delhi
7. The Chairman, Telecom Commission-cum-Secretary, Sanchar Bhawan, New Delhi
8. The Secretary, Department of Electronics, Electronic Niketan, 6, CGO Complex, New Delhi
9. The Director, Ministry of Statistics & PI, Sardar Patel Bhawan, Parliament Street, New Delhi.
10. The Director General, Central Statistical Organisation, Sardar Patel Bhawan, Sansad Marg, New Delhi
11. The Registrar General, Census, Man Singh Road, New Delhi
12. The Chairman, Railway Board, Rail Bhawan, New Delhi
13. The Secretary, Department of Science & Technology, Technology Bhawan, Mehrauli Road, New Delhi
14. The Director General, Defence Scientific Information & Documentation Centre, Metcalf House, Timarpur, New Delhi.
15. The Secretary, Planning Commission, Yojana Bhawan, Parliament Street, New Delhi.
16. The Secretary, Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.
17. All Central Training Institute
18. All State Training Institute

F.No.279/Misc./M-93/2018-ITJ(Pt.)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No. 12, 5th Floor,
Jeevan Vihar Building,
Parliament Street, New Delhi.
Dated: 29th September, 2022

To,
All the Principal Chief Commissioners of Income Tax

Subject: - Filing of appeals by the Department after insertion of Section 158AB in the Income Tax Act, 1961 – reg.

Ref: - Board's letter F.No. 279/Misc.142/2007-ITJ(Pt.) dated 20.08.2018.

Kind reference is drawn to the above. The Board has from time-to-time revised monetary thresholds for filing appeals before various judicial fora. The last such revision was through Circular No. 17/2019 dated 08.08.2019. Exceptions to the monetary limits are as per Board's letter referred to above.

2. In this respect the insertion of Section 158AB in the Income Tax Act, 1961 [hereinafter referred to as *the Act*] has led to queries on the monetary limits and exceptions applicable in respect of cases falling within the purview of Section 158AB of the Act. A collegium, as constituted in the manner laid down in Order No. F.No. 370133/13/2022-TPL dated 28.09.2022, shall decide on deferment of appeals before the Appellate Tribunal or the jurisdictional High Court by the Assessing Officer u/s 158AB. In this connection the following may be noted for necessary compliance.

3. **The following terminology is proposed in respect of para 4 below:**

(i) **D:** cumulative tax effect (in Rs.) of the disputed demand of the grounds for which appeal is sought to be deferred i.e., where identical question of law is pending as per section 158AB of the Act.

(ii) **R:** cumulative tax effect (in Rs.) of the disputed demand of the grounds where appeal persists on merits i.e., other than D above (i.e., the residual grounds)

(iii) **T:** the monetary threshold (in Rs.) for filing appeal as per Circular No. 17/2019 dated 08.08.2019 (the Circular)

(iv) **Y₀:** the current year in which appeal filing is under consideration, and

(v) **Y_r:** the year in which the final decision on the question of law is received in favour of Revenue in the other case (other case being as referred to in section 158AB of the Act).

4. Scenarios on the applicability of monetary limits:

(i) In cases where only one ground is contested and section 158AB is applicable to it, appeal may be deferred in the current year (Y_0) in view of the provisions of section 158AB. The appeal is to be filed in the year in which the final decision on the identical question of law is received in favour of Revenue in Y_f .

(ii) In cases where multiple grounds are contested and section 158AB is applicable only to certain grounds, the guidelines for filing appeal are as follows:

(A) where the total tax effect of all the disputed grounds (i.e., grounds to which section 158AB is applicable and otherwise) is greater than the monetary threshold as per the circular, i.e., $[D+R>T]$,

(a) in the current year (Y_0),

- i. filing of appeal on the grounds to which section 158AB is applicable may be deferred in view of the provisions of that section, and
- ii. appeal may be filed on the residual grounds.

(b) in the year in which the final decision on the identical question of law is received in favour of Revenue in Y_f , appeal is to be filed on the grounds to which section 158AB is applicable.

(B) where the total tax effect of all the disputed grounds (i.e., grounds to which section 158AB is applicable and otherwise) is less than the monetary threshold as per the circular, i.e., $[D+R<T]$,

(a) in the current year (Y_0),

- i. filing of appeal on the grounds to which section 158AB is applicable may be deferred in view of the provisions of that section, and
- ii. appeal may not be filed on the residual grounds.

(b) in Y_f , the year in which the final decision on the identical question of law is received in favour of Revenue, appeal is to be filed on the grounds to which section 158AB is applicable.

5. The above shall come into effect from the date of issue of this letter and may be brought to the knowledge of all officers working in your region.

6. This issues with the approval of Chairman, CBDT.

Yours Sincerely

Tanay Sharma

(Tanay Sharma)

DCIT(OSD)ITJ-I

Copy to:

1. The Chairman, Members and all other officers in CBDT of the rank of Under Secretary and above.

2. ADG (PR, PP & OL), Mayur Bhawan, New Delhi for printing in the quarterly Tax Bulletin and for circulation as per usual mailing list.
3. The Comptroller and Auditor General of India.
4. ADG(Vigilance), New Delhi.
5. All Directorates of Income-tax, New Delhi and DGIT(NADT), Nagpur.
6. Hindi Cell for translation.
7. Guard file
8. Database Cell for uploading on <https://www.irsofficersonline.gov.in>.