



कार्यालय प्रधान मुख्य आयकर आयुक्त,  
आन्ध्र प्रदेश व तेलंगाना, हैदराबाद  
Office of the Pr. Chief Commissioner of Income Tax,  
Andhra Pradesh & Telangana, Hyderabad,  
दसवीं तल, आयकर शिखर/ 10<sup>TH</sup> Floor, Income Tax Towers,  
ए.सी. गार्ड्स, हैदराबाद/ AC Guards, Hyderabad – 500 004,  
टेलि.नं./Tel. No. 040 – 23425474, फ़ैक्स/ Fax 040-23241427

F. No.Pr. CCAP/Estt/2018

Date 06-09-2018.

**ORDER**

In exercise of the powers conferred under Rule 13(3) of the Delegation of Financial Rules and all other powers enabling me in this behalf, I, the Pr. Chief Commissioner of Income Tax, AP & Telangana, Hyderabad hereby authorise the following officers of Andhra Pradesh and Telangana Region to sanction all kinds of leaves (except Study Leave and Extra Ordinary Leave(EOL)) in respect of Pr.CIT/Pr.DIT/CIT/DIT, Addl.CIT/Addl.DIT/JCIT/JDIT and DCIT/DDIT/ACIT/ADIT who are working under their Administrative Control.

S.No	Cadres of the IRS officers	Period of EL/HPL/CL, etc, (except Study Leave & EOL)	Leave Sanctioning Authority	Remarks
1	Pr.CIT/Pr.DIT/CIT/DIT	Upto 15 days	CCIT/DGIT	More than 15 days to be referred to Pr.CCIT/Pr.DGIT. Study Leave & EOL can be sanctioned by CBDT only
2	Addl.CIT/Addl.DIT/JCIT/JDIT	Upto 15 days	Pr.CIT/Pr.DIT/CIT/DIT	More than 1 month (30 days) to be referred to Pr.CCIT/Pr.DGIT. Study Leave & EOL can be sanctioned by CBDT only
		Upto 1 month(30 days)	CCIT/DGIT	
3	DCIT/DDIT/ACIT/ADIT	Upto 2 months (60 days)	Pr.CIT/Pr.DIT/CIT/DIT	More than 3 month (90 days) to be referred to Pr.CCIT/Pr.DGIT. Study Leave & EOL can be sanctioned by CBDT only
		Upto 3 months (90 days)	CCIT/DGIT	

In respect of other cadres there is no change regarding Authorities sanctioning leave.

Sd/-

(SHYAMA PRASAD CHOUDHURY)  
Pr. Chief Commissioner of Incometax  
Andhra Pradesh & Telengana  
Hyderabad

Copy to:

1. The DGIT (Inv.), Hyderabad.
2. The CCsIT, Hyderabad / Vijayawada / Visakhapatnam
3. All the Pr.CsIT/CsIT/DsIT in AP & Telangana Region.
4. All the Heads of offices in AP & Telangana Region.
5. All the Sections in Pr.CCIT's Office.
6. The ZAO, CBDT, Hyderabad.
7. The Under Secretary, AD.VI(A), CBDT, New Delhi.

(SUBRAHMANYAM TOTA)

Deputy Commissioner of Income Tax(HQrs)(Admn.),  
O/o Pr. Chief Commissioner of Income Tax, Hyderabad

6.9.2018

F.No.A-24012/72/2018-Ad.VI(A)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)

New Delhi, the 24<sup>th</sup> August, 2018

To

All Pr. CCITs/ All Pr.DGITs/  
All CCITs/ All DGITs

**Sub: Power to grant leave of all kinds to IRS Officers-Instruction-regarding.**

Sir,

Kind attention is invited to Board's instruction F.No. A-24012/84/2003-Ad.VI-A dated 12.10.2004 delegating the powers to Chief Commissioner/ Directors General to sanction all kinds of leave except Study leave and Extra Ordinary Leave in r/o IRS officers. On reconsideration it has been decided to make the following changes in this regard:-

- i. In the case of Pr. Commissioner and Commissioner of Income-Tax, cadre Controlling Pr. CCIT/Pr. DGIT may now sanction EL/HPL/CCL, etc, (except Study Leave & EOL) upto three months (90 days). Any further extension beyond 90 days should be referred to the Board. If any CIT applies for leave for a period of more than 90 days, the case should be referred to the Board in the first instance itself.
  - ii. In the case of Addl. Commissioner of Income-Tax/ Joint Commissioner of Income Tax, Pr. CCIT/Pr. DGIT may now sanction EL/HPL/CCL etc, (except Study Leave & EOL) upto Six months (180 days). Any further extension beyond 180 days should be referred to the Board
  - iii. For Deputy Commissioner of Income-Tax/ Assistant Commissioner of Income Tax, Pr. CCIT/Pr. DGIT may continue to sanction all kinds of leave except study Leave & EOL. However, the Board may be informed if a DCIT/ACIT is on a leave for a period of more than 1 year.
  - iv. Study leave and EOL to IRS Officers shall be sanctioned by the Board and not by Pr. CCIT/Pr. DGIT. All cases for sanction of Study Leave and EOL should henceforth be sent to the Board along with the specific recommendations of cadre controlling Chief Commissioners.
  - v. Leave should not be sanctioned to an officer who has been transferred out of a region. Such an officer is to be given leave only by the cadre controlling Pr. Chief Commissioners of Income Tax of the Region to which he has been transferred. If the officer proceeds on leave without proper sanction of leave as indicated above, it will be treated as unauthorized leave and would be dealt with as per Rules. Provisions of sub para (i) to (iii) above would also apply to these cases as well.
2. Instructions may be treated as modified to this extent. These instructions may kindly be brought to the notice of all the officers working under your Charge.

Yours faithfully,

(K.C. Patra)

Under Secretary to the Govt. of India

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