

भारत सरकार
प्रधान मुख्य आयकर
आयुक्त का कार्यालय
आंध्रप्रदेश व तेलंगाना
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GOVERNMENT OF INDIA
Office of the
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SPARROW/APARs/Gr. 'A'/Pr.CCIT/2020-21. **CONFIDENTIAL** Dt.24.07.2020

MEMORANDUM

Sub : Implementation of APAR writing on SPARROW from 2019-20
onwards–In accordance with APAR guidelines – Reg.

Kind reference is invited to the above.

2. As already informed vide various letters and SMS, the APAR in respect of Group A Officers and Income Tax Officers has to be mandatorily generated on SPARROW portal (<https://sparrow.incometax.gov.in>) from the year 2019-20 onwards. Further, as per DoPT OM No. 21011/02/2015-Estt(A)-Part-II dated 11/06/2020, the last date for online generation of APAR is 31st July 2020 and that for submission of self-appraisal is 31st August 2020. However, as per the data available on the SPARROW portal, as on 23/07/2020 only 24 Group A Officers and 26 Group B Officers have Created the self-work flow as against the cadre strength of 210 Group A Officers and 313 ITOs posted in Andhra Pradesh & Telangana Region.

3. It is further seen that a few Officers who have not yet received the User ID and Password for SPARROW are not sending the requisite details to the email ID: hyderabad.dcit.hq.vig@incometax.gov.in in spite of repeated reminders sent by this office vide letter dated 10.06.2020 and various SMS. In this connection it is hereby informed that any request for User ID & Password will not be accepted after 27/7/2020. Further, the Alternate Custodians are requested to co-ordinate between the concerned officers reported upon and DCIT (Hqrs.) (Vigilance), O/o. Pr. CCIT, Hyderabad to ensure that all the

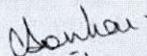
officers receive the User ID and Password on or before 28/7/2020. It may further be noted that writing the APAR manually for the year 2019-20 and subsequent years is strictly prohibited.

4. Since 2019-20 is the first year for which the APARs shall be written on SPARROW, considerable time is required to get familiarized with various functionalities of the portal and to solve the technical issues faced thereon. Hence, all the Officers and Alternate Custodians are requested to initiate the APAR process well in advance and latest by 30/07/2020 so as not to miss the deadlines. I am directed to convey that failure to write the APARs on SPARROW within the prescribed time-limits by the Officer reported upon, Reporting Officer and Reviewing Officer will be viewed seriously and appropriate action will be taken for non-compliance.

5. Annexure-2 enclosed may be referred for ascertaining concerned reporting and reviewing officers.

6. Any change in incumbent alternate custodian owing to reasons like transfer, retirement, long leave etc., should be intimated by the concerned CCIT/DGIT/PCIT/CIT immediately to the Pr. CCIT, Hyderabad with details of the new incumbent and copy of CTC for allotment of the alternate custodian role to the new incumbent.

It is further requested to ensure that the guidelines enclosed herewith as Annexure-1 are adhered to.



(Peeyush Sonkar)

Commissioner of Income Tax
(Admn. & TPS), AP&TS, Hyderabad

Encl. As above.

To

All the Officers of Gr. 'A' cadre and ITOs posted in AP & TS Region.

Guidelines for writing APARs on SPARROW

The following guidelines have been prepared in response to various queries raised by the Alternate Custodians and Officers.

- 1) The Self Work-flow has to be created by the Officer reported upon properly for all part periods and the same should be informed to the respective alternate custodian for further action. The following may be ensured while creating the self-work flow.
 - a) If there are multiple reporting (part) periods during the year 2019-20, the APAR/NRC for all the relevant part periods may be initiated at the same time. For subsequent years, the APAR/NRC may be initiated as and when it becomes due.
 - b) The APAR must be written Reporting Officer-wise and name of Reviewing Officer must be chosen in accordance with HRD's letter F.No. HRD/PM/APAR/403/HRMS/3/2018-19/898 dated 10.05.2019. (Copy enclosed). For instance, when there are 2 or more reporting Officers during the year, then the reporting period should be broken based on the period worked under each reporting Officer. In such cases, the Reviewing Officer with more than 90 days or who was latest Reviewing Officer (if he/she has more than 90 days) will review the APAR. If the APAR is submitted by the Officer reported upon in accordance with the above mentioned letter of HRD, then the Reviewing Officer shall not refuse to write the Reviewing Evaluation for the relevant reporting period even if he was not the reviewing officer throughout such period provided he was the reviewing officer for more than 90 days.
 - c) Where an officer has taken Earned Leave for a continuous period of more than 15days (excluding Prefix & Suffix), the total period spent on leave can be deducted from the total period spent on any post, for the purpose of computing the period of 3 months which is relevant for writing of entries in the APAR. Leave taken in the short term duration need not be treated as relevant for the purpose. (Ref. DOPT OM No.21011/1/2006-Estt.(A) dated 16.06.2006 (Copy enclosed)).

- d) When the Reporting Officer has retired/ has been transferred out, the APAR for the period worked under the concerned Reporting Officer must be written within 1 month of retirement/transfer, provided such period is more than 90 days. When there is change in Reporting Officer owing to the transfer of the Officer reported upon, the APAR has to be written within one month, provided such period is more than 90 days. Once the self-work is created, the same has to be informed to the Alternate Custodian for further necessary action. In such cases, the alternate Custodians shall fill the basic information and generate the APAR immediately (without waiting till the end of the year) so as to complete the APAR process within one month of transfer/retirement of the reporting officer.
- e) In the menu '**Organisation Posted**', 'CBDT-IT-AP & Telangana' should be selected even if the APAR pertains to a period during which the Officer worked in other regions. The Officers posted in Directorate of Investigation, I & CI, Exemptions, International Taxation & Transfer Pricing, ReAC etc., should also select 'CBDT-IT-AP & Telangana' as the 'Organisation Posted'.
- f) For a particular part period during which the Officer reported upon was absent from duty for reasons like Maternity leave, Child Care Leave, EOL, Under suspension, Unauthorized absence, joining time etc., and for the period during which the officer worked under a particular reporting officer for less than 90 days, in the menu '**Status**', NRC should be selected and the incumbent Pr. CCIT, Hyderabad should be selected as the 'NRC Competent Authority' (Ref. HRD letter in F.No. HRD/PM/APAR/403/SPARROW/2020-21/235 dated 02/06/2020 (copy enclosed)) even if the Officer reported upon who is presently posted in Andhra Pradesh & Telangana Region but had worked in other regions during the NRC period. The reason for NRC and details of reporting and reviewing officers should be stated in the 'Remarks' Column and relevant supporting documents viz. leave proceedings, SR Extracts etc should be uploaded. If multiple NRCs are there for consecutive periods, then a single NRC form would suffice. However, each individual part period wise reason for the NRC and details of respective reporting and reviewing officers have to be filled in Remarks Column and relevant supporting documents should be uploaded.
- g) For the part reporting period of more than 90 days for which APAR is required to be written, the status should be selected as 'Working' and the name of the reporting/reviewing officers should be selected appropriately.

- h) For the part reporting periods during which none of Reviewing Officer supervised the work of the officer for more than 90 days, the name of Reviewing the Officer should be selected as 'No Reviewing Authority' by performing the following steps.

Click Search Icon against the Reviewing Officer → Type 'No Review' in the Employee Name → Select 'N' from the dropdown menu by clicking IRS-IT → Click Search → Click '12345TEMP No Reviewing Authority'

In the Remarks Column, the reason for No Review along with the name of the Reviewing Officer during the particular period should be mentioned.

- i) W.r.t. APAR for part period of more than 90 days, if the names of concerned reporting officers / reviewing officer do not appear in drop down list, select the global search tab  and search for the officers by name, Civil Code etc.,
- j) W.r.t. the APARs in the case of officers working in Hqrs./ Admin of CIT/Pr.CIT/CCIT/Pr.CCIT, a reference may be made to HRD's letter F.No.HRD/PMD/APAR/403/5/2015-16/9345 dated 17.03.16 (Copy enclosed). In cases where said letter is applicable, the name of Reviewing Officer may be selected as 'No Reviewing Authority' and in the remarks column the reason for selecting 'No Reviewing Authority' should be stated by quoting the above mentioned letter of HRD.

For any further assistance, the respective alternate custodians may be contacted.

ii) Guidelines for Alternate Custodians

- a) The properly filled DDO certified copy of basic information in physical form cross verified/counter signed by the Officer reported upon should be obtained by the alternate custodians at the earliest.
- b) The alternate custodians should ensure that the correct data is entered in the Basic Information Part of the APAR on SPARROW portal.
- c) Any request for deletion of wrongly created workflow, should be made in writing addressed to the Primary Custodian (DCIT(HQ)(Vig)) through the respective Alternate Custodian.

DETAILS OF REPORTING AND REVIEWING OFFICERS**Officers Working under the Administrative control of Pr. CCIT/CCIT**

Designation of the Officer reported upon	Working under the Administrative control of	Reporting Officer	Reviewing Officer
Pr. CCIT	Member (IT & R), CBDT	Member (IT & R), CBDT	Chairman
CCsIT, Hyderabad /Visakhapatnam/ Vijayawada	Pr. CCIT	Pr. CCIT	Member (IT & R), CBDT
PCIT-1,4 (Hyderabad)/CIT(Admn & TPS)/CIT(TDS)-Hyderabad/ CIT(Audit)Hyderabad/CIT(DR), ITAT-I, II,Hyderabad/ CIT (Appeals) - 1,4,8 - Hyderabad	Pr.CCIT	Pr. CCIT	Member (IT & R), CBDT
PCIT-2,3,5,6,7-Hyderabad/ CIT (Judicial),Hyderabad/CIT(Appeals)- 2,3,5,6,7,9 - Hyderabad	CCIT, Hyderabad	CCIT, Hyderabad	Pr. CCIT
PCIT- Tirupathi, Guntur, Vijayawada/CIT(Appeals) - Tirupathi, Guntur, Vijayawada, Kurnool	CCIT, Vijayawada	CCIT, Vijayawada	Pr. CCIT
PCIT-1,2 - Visakhapatnam/CIT(Appeals) 1 & 2 Visakhapatnam, Rajamahendravaram/CIT(TDS)- Vijayawada/CIT(DR)(ITAT), Visakhapatnam	CCIT, Visakhapatnam	CCIT, Visakhapatnam	Pr. CCIT
Addl. CIT	Pr. CIT who is under Pr. CCIT	Respective PCIT	Pr. CCIT
Addl. CIT	Pr. CIT who is underCCsIT, Hyderabad /Visakhapatnam/ Vijayawada	Respective PCIT	CCsIT, Hyderabad /Visakhapatnam/ Vijayawada
DCIT/ACIT/ITO	Respective Addl. CIT	Respective Addl. CIT	Respective PCIT

Officers posted in the Directorate of Investigation, Hyderabad

Designation of the Officer reported upon	Working under the Administrative control of	Reporting Officer	Reviewing Officer
DGIT	Member (Investigation)	Member (Investigation)	Chairman
PDIT (Inv.) /PCIT (Central)	DGIT(Inv)	DGIT(Inv)	Member (Investigation)
Addl. DIT (Investigation/ BPU)	PDIT(Inv.)	PDIT(Inv.)	DGIT (Inv.)

Addl. CI (Central)	PCIT (Central)	PCIT (Central)	DGIT (Inv.)
DDIT/ADIT/ITO (Investigation/BPU)	Addl. DIT (Investigation/ BPU)	Respective Addl. DIT (Investigation/ BPU)	PDIT(Inv.)
DCIT/ACIT/ITOs (Central)	Addl. CIT (Central)	Respective Addl. CIT (Central)	PCIT (Central)

Officers posted in Exemptions

Designation of the Officer reported upon	Working under the Administrative control of	Reporting Officer	Reviewing Officer
CIT (Exemptions)	Pr. CCIT (Exemptions), New Delhi	Pr CCIT (Exemptions)	Member (IT & R), CBDT
Addl. CIT (Exemptions)	CIT (Exemptions)	CIT (Exemptions)	Pr. CCIT Exemptions)
DCIT/ACIT/ITO(Exemptions)	Addl. CIT (Exemptions)	Addl. CIT (Exemptions)	CIT (Exemptions)

Officers posted in I & CI

Designation of the Officer reported upon	Working under the Administrative control of	Reporting Officer	Reviewing Officer
DIT (I & CI)	DGIT (I & CI), New Delhi	DGIT (I & CI), New Delhi	Member (Investigation)
Addl. DIT (I & CI)	DIT (I & CI)	DIT (I & CI)	DGIT (I & CI), New Delhi
Asst. DIT/Dy. DIT/ ITO (I & CI)	Addl. DIT (I & CI)	Addl. DIT (I & CI)	DIT (I & CI)

Officers posted in International Taxations/Transfer Pricing

Designation of the Officer reported upon	Working under the Administrative control of	Reporting Officer	Reviewing Officer
CIT(IT & TP)	CCIT(International Taxation), South Zone, Bengaluru	CCIT(International Taxation), South Zone, Bengaluru	Pr.CCIT, (International Taxation), New Delhi
CIT (A)-10, Hyderabad	CCIT(International Taxation), South Zone, Bengaluru	CCIT(International Taxation), South Zone, Bengaluru	Pr.CCIT, (International Taxation), New Delhi
Addl. CIT, International Taxation/ Transfer Pricing	CIT(IT & TP)	CIT(IT & TP)	CCIT(International Taxation), South Zone, Bengaluru
DCIT/ACIT/ITO (International Taxation)	Addl. CIT(International Taxation)	Addl. CIT(International Taxation)	CIT(IT & TP)
DCIT/ACIT (Transfer Pricing)	Addl. CIT (Transfer Pricing)	Addl. CIT (Transfer Pricing)	CIT(IT & TP)

Officers posted in ReAC

Designation of the Officer reported upon	Working under the Administrative control of	Reporting Officer	Reviewing Officer
PCIT (ReAC)	Pr. CCIT (NeAC), New Delhi	Pr. CCIT (NeAC), New Delhi	Member, CBDT
Addl. CIT (ReAC)	PCIT (ReAC)	Respective PCIT (ReAC)	Pr. CCIT (NeAC), New Delhi
ACIT/DCIT/ITO (ReAC)	Addl. CIT (ReAC)	Respective Addl. CIT (ReAC)	Respective PCIT (ReAC)



GOVERNMENT OF INDIA
DIRECTORATE OF INCOME TAX HUMAN RESOURCE DEVELOPMENT
CENTRAL BOARD OF DIRECT TAXES
JAWAHARLAL NEHRU STADIUM 2nd FLOOR, NEW DELHI - 110003
Email - pdqithrd.apar@incometax.gov.in

F. No. HRD/PM/APAR/403/SPARROW/2020-21/935

Date: 02.06.2020

To

All the Pr. CCSIT/ Pr. DGSIT

Sub: SPARROW (Smart Performance Appraisal Report Recording Window) implementation in the Income Tax Department for APAR writing from F.Y. 2019-20 onwards -reg.

Please refer to the above

2. The Competent Authority has approved migration of APAR for both Group-A and Group-B officers from HRMS portal to SPARROW portal w.e.f. F.Y 2019-20 onwards. In this connection following decisions have been taken: -
 - a) All cases of part APAR for 2019-20 written on HRMS and already reported upon, will continue on HRMS and need not be written again on SPARROW. Access to HRMS would continue to be available for Review only in all such cases
 - b) For all the cases not falling in (a) above, APAR will now be written on SPARROW only. APARs for 2019-20, which had been written on HRMS, but have not been reported upon, will have to be submitted/written afresh on SPARROW.
 - c) HRMS portal for Group A and Group B officers (ITOs) has been deactivated and therefore all officers are directed to write their APARs on SPARROW portal now onwards.
 - d) For drawing NRC on SPARROW portal the Competent Authority will recommend the NRC after verifying all the facts as submitted by the officer on SPARROW portal. The competent Authority for all grades will be the Pr.CCIT concerned in all regions whereas the Competent Authority will be Pr.DGIT (HRD) for the Officers posted in CBDT and on deputation

pl circulate to all concerned.

am 04/06/20.

CIT(ADM)

(RASHMI SAXENA SAHNI)
Pr. Director General of Income Tax,
HRD, New Delhi

devis

Ms. Sravani



GOVERNMENT OF INDIA, MINISTRY OF FINANCE
CENTRAL BOARD OF DIRECT TAXES
DIRECTORATE OF INCOME TAX
HUMAN RESOURCE DEVELOPMENT

2nd Floor, Jawaharlal Nehru Stadium, New Delhi-110003

F. No. HRD/PM/APAR/403/HRMS/3/2018-19/376

Date: 10 May 2019

All the Pr. Chief Commissioner of Income tax
All the Pr. Director General of Income tax

Sir / Madam,

Sub: Frequency of reporting of APAR through HRMS – regarding -

The APAR module in ITBA provides for more than one APAR in a single reporting year, even if there is no change in Reporting Officer (but change in Reviewing Officer), which results in multiple APARs / NRC for a single reporting year.

In this regard, DoPT's O.M. No. 51/5/72-Estt.(A) dated the 20th May, 1972 (para – 6) prescribes period and frequency of reporting. The relevant part of the said OM reads as under:

- 6.1 In every Department confidential reports should be recorded annually, preferably for the period covered by the financial year.
- 6.2 There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officer during the course of a year provided that no report should be written unless a reporting officer has at least three months experience on which he can base his report. In such case, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of transfer or immediately thereafter and not deferred till the end of the year.

Further as per Letter No. 27-3/79-Disc. I dated 11th September 1981 of DG,
P&T -

- (i) If an officer is transferred during the middle of the reporting year, he should immediately write the CRs of his subordinates in respect of the year for the period up to the date of his transfer, provided that the period is at least three months, and the report should be submitted to the reviewing authority who will retain them in his custody and record his remarks in the reviewing portions in the last of the reports for the year, taking into account the reports of the previous portion of the year also, submitted to him by the transferred officers, at the time of their transfer.
- (ii) If the reviewing authority is transferred not simultaneously with Reporting Officer, but after sometime, he will hand over such reports to his successor and the successor will review the report if he happens to have three months experience. Otherwise, the previous reviewing authority will review the reports at the end of the year.
- (iii) If, however, a reviewing authority retires while there is no change in the Reporting Officer and subsequent reviewing authority does not have three months experience of the work and conduct of the reportee, the reviewing portion will be left blank with a suitable note, recorded therein. This note can be recorded by the new reviewing authority who could not review the report because he did not have even three month's experience, or by the Reporting Officer himself.

The above OM / letter dated 20.05.1972 and 11.09.1981 in respect of frequency of writing of APARs should be strictly followed.

This issues with the approval of the Pr. Director General of Income tax, HRD.

Yours faithfully,


(Sunil Kumar)
Asstt. Director of Income tax (APAR)
DIT (HRD), New Delhi

Copy to:

- 1 The Joint Secretary (Admin), CBDT, North Block, New Delhi for information & necessary action.
- 2 The Data Base Cell with request to upload on website www.irsolicersonline.gov.in


Asstt. Director of Income tax (APAR)
DIT (HRD), New Delhi

No. 21011/1/2006-Estt.(A)
Govt. of India
Ministry of Personnel, PG & Pensions
Department of Personnel & Training

New Delhi, 16th January, 2006

OFFICE MEMORANDUM

Subject: Treating of the period of Earned Leave taken during the period of report for the purpose of computing 3 months of service under a Reporting/Reviewing Officer.

The undersigned is directed to state that in accordance with the existing instructions of this Department, the Reporting and Reviewing Officers are required to have at least 3 months experience of supervising the work and conduct of the Govt. servant reported upon to record their assessment in the Annual Confidential Report(ACR). The question of treating the period of Earned leave availed at a time for more than 15 days by the officer to be reported upon, during the period of report has been considered in this Department. It has now been decided that where an officer has taken Earned Leave for a period of more than 15 days, the total period spent on leave can be deducted from the total period spent on any post, for purposes of computing the period of 3 months which is relevant for writing of entries in the ACR. Leave taken for short term duration need not be treated as relevant for the purpose.


(C.A. Subramanian)

DY. SECRETARY TO THE GOVT. OF INDIA

To:

All Ministries/Departments of Govt. of India

Copy to:

1. Comptroller & Auditor General of India, New Delhi
2. Union Public Service Commission
3. Central Vigilance Commission, New Delhi
4. Central Bureau of Investigation, New Delhi
5. All Union Territory Administrations
6. Lok Sabha/Rajya Sabha Secretariat
7. All attached and subordinate offices of the Ministry of Personnel, PG and Pensions
8. All officers and sections in the Ministry of Personnel, PG and Pension
9. NIC (DoP&T) for placing this Office Memorandum on the website of DoP&T
10. Hindi Section for Hindi version of the OM.

Government of India
Directorate General of Income Tax (HRD)
Central Board of Direct Taxes
ICAOR Building, Plot No. 6, Vasant Kunj, Institutional Area, Phase-II
New Delhi-110070

F.No. HRD/PMD/APAR/403/5/2015-16/ 2131/5

Dated 17th March 2016

To,

All Principal Chief Commissioners of Income tax (CCA)
/ Pr. DGITs of Attached Directorates

Sir/Madam

1. Sub. Clarification regarding issue related with the requirement of review in the cases of officers working in Hqrs./Admin (where the reporting officer is in the two or more levels higher rank than the officer reported upon) - reg.
2. References have been received in this Directorate regarding the issue whether the APARs in the case of officers working in Hqrs./Admin of CIT/Pr. CIT/CCIT/Pr. CCIT are required to be reviewed by officer who is one rank higher i.e. CCIT/Pr. CCIT/Member, CBDT wherever the case may be. It is noted that in few such cases, the APARs have been received in this Directorate with the remarks that comments of Pr. CIT/CCIT/Pr. CCIT should be taken as final and the comments of Reporting Officer should be taken as comments of the Reviewing Officer also.
3. The matter has been examined and it is now decided that APARs in the case of officers working in Hqrs./Admin of CIT/Pr. CIT/CCIT/Pr. CCIT will be treated as complete after reporting by concerned CIT/Pr. CIT/CCIT/Pr. CCIT and the comments of the reporting officer in such cases will be treated as final.
4. This issues with the approval of Chairman, CBDT.

Yours faithfully,

(Rajeev Kumar)

JGIT (PMD & HRMS)

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