

कार्यालय
प्रधान मुख्य आयकर आयुक्त
तीसरी मंजिल, आयकर भवन,
महर्षि कर्वे मार्ग, मुंबई - 400 020



Office of the
Pr. Chief Commissioner of Income tax
3rd floor, Aayakar Bhavan,
Maharshi Karve Road, Mumbai – 400 020

फोन: 022-22016691/22077187

Email: mumbai.ito.hq.pers@incometax.gov.in

Pr. CCIT/Mum/Hq/Pers/ITO/Promotion/Tax Assistant/2025-26/4

Dated:-12/11/2025

C I R C U L A R

Sub:- Circulation of list of officials eligible for promotion to the post of Tax Assistant for the Vacancy Year 2026 – reg.

A list of officials eligible for promotion to the post of **Tax Assistant [Level-4 of Pay Matrix (Rs.25,500 - Rs.81,100) of 7th CPC]** for the **Vacancy Year 2026** is annexed hereto.

2. As per the Income Tax Department (Group 'C') Recruitment Rules, 2015, notified on 18/12/2015 vide Notification G.S.R. 990(E) bearing F. No. HRD/CM/121/08/2014-15/Dy.No.1605/2015-Ad.VII, the feeder cadres and eligibility criteria for promotion to the post of Tax Assistant are as under:-

"Group 'C' employees viz. Multi Tasking Staff, Lower Division Clerk, Notice Server, Record Keeper and Senior Gestetner Operator in Pay Band-I with five years regular service in the grade including in the erstwhile Group 'D' having passed:

- i. *Matriculation or equivalent examination;*
- ii. *Having qualified the prescribed departmental examination for data entry skill for 5000 key depressions per hour;"*

Note:

"Where juniors who have completed their qualifying service or eligible service are being considered for promotion, their seniors would also be considered, provided they are not short of the requisite qualifying service or eligibility service by more than half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying or eligibility service."

3.1. The C.B.D.T., vide its letter F. No.HRD/CMD-II/122/05/Prom.-Sen.(TA)/2083 dated 28.06.2019, has clearly outlined in the reply to Para 4(ii) of the said letter that the promotion to the cadre of TA is to be given in the following manner:-

"List of eligible candidates for promotion to the post of TA has to be prepared in the following manner:-

- (I) Prepare a list of those who fulfil ALL the following conditions given in RR:
 - a) 5 years regular service in the concerned region in the Grade (MTS/NS/LDC/Record Keeper/Sr. Gest. Op.) including service rendered in the erstwhile Group 'D'.
 - b) Having passed Matriculation examination or equivalent.
 - c) Having qualified the prescribed Department Examination for data entry Skill for 5000 key depressions per hour.
- (II) After that, arrange the list as per date of passing the data entry skill test (amongst those whose name appears in the list as step 1)."

3.2. The CBDT/ HRD, New Delhi, vide its letter F. No. HRD/CMD-II/122/5/ Prom.Sen. (TA)/1530 dated 31.05.2023 has withdrawn the clarification dated 28.06.2019. As per the clarification the relevant portion of the letter dated 31.05.2023 is reproduced as under:-

"...3. As per Article 309 of the constitution of India, Recruitment Rules for the post of Tax-Assistant notified vide GSR 990(E) on 18.12.2015 are statutory in nature. Accordingly, I am directed to convey that DPC for promotion to the post of Tax Assistant may be conducted **only by following the extant Recruitment Rules for the post of Tax Assistant.**

4. The earlier clarification issued by the Board/ HRD in the matter such as letters of even no. dated: 13.04.2005 (issued by Ad VII, CBDT based on the then RRs dated 02.09.2003 of Tax Assistant cadre), 23.05.2016, 03/04.10.2018 & 28.06.2019 **stand withdrawn with immediate effect.** It is also clarified that any action already taken as per earlier instructions of the Board/HRD in this regard shall not be altered so that settled seniority lists are not disturbed.

5. This issues with the prior approval of the Chairman, CBDT..."

3.3. Further, the HRD vide OM bearing F. No.HRD/CMD-II/122/5/Prom.Sen(TA)/Comp No.35999/2982 dated 12.08.2025 has reiterated that the eligibility list for promotion to the post of Tax Assistant is to be prepared as per the seniority assigned in the feeder cadres and the existing Recruitment Rules. The para 4 of the said OM is reproduced as under:-

"...4. Therefore, it is reiterated that 'all the DPC for promotion to the post of Tax Assistant may be convened only by following the extant Recruitment Rules, 2015 for the post of Tax Assistant and eligibility list may be prepared for promotion based upon the seniority assigned in the feeder grades'..."

3.4. In addition to the above, the HRD has issued OM bearing F. No.A/640/2025-ADIT (CMD-2) HRD, Comp No.35999/2981 dated 12.08.2025 regarding junior-senior clause. The relevant portion of para 2, 3 & 5 of the said OM is reproduced as under:-

*"....2. Based on the above guidelines prescribed by DoPT, the junior-senior clause at Note-3 of Column-11 has been incorporated verbatim in the RRs of Tax Assistant dated 18.12.2015, notified by the CBDT after due approval of the Competent Authority. From the above, it is evident that under no circumstances **the benefit of shortfall** in the residency period/eligibility of service can be extended to senior officials **beyond two years** for the purpose of promotion to a higher grade under the junior-senior clause as prescribed in the RRs of TA, 2015.*

*3. With regard to promotion to the post of Tax Assistant as per the RRs dated 18.12.2015, any vacancy year, if the name of a junior official (as per the seniority list) is to be considered by the DPC for promotion to the post of TA, then the names of senior officials working in the feeder grades (i.e., MTS/NS/LDC), under the junior-senior clause, can only be considered **if they have rendered a minimum of 3 years of regular service** as on the crucial date of eligibility, i.e., 1st January of the relevant vacancy year...*

*...5. It is further clarified that, in accordance with the junior-senior clause prescribed in the RRs of the respective cadres, the name of a junior official (as per the seniority list) working in the feeder grades can be considered by the DPC for promotion to a higher grade in a particular vacancy year, only if a **sufficient number of vacancies under the promotion quota are available** to accommodate **all such eligible senior officials** (as per the seniority list), who meet the eligibility criteria as on crucial date of eligibility for respective Vacancy Year...."*

3.5. In view of the above, the said eligibility list has been prepared following the Recruitment Rules only and passing of Department Examination for Data Entry Skill Test has been treated as qualifying in nature and seniority will not be based on it.

4. In view of DoP&T OM. No. 22011/4/2013-Estt. (D) dated 08.05.2017 read with CBDT instructions bearing F. No. HRD/CM/102/10/2017-18/3038 dated 05.09.2017, the crucial date for determining the eligibility for promotion for the vacancy period 2026 is 01.01.2026.

5. In view of DOPT & A.R. OM No. 36011/16/80-Estt.(SCT) dated 27.02.81, the promotion of the officials belonging to SC/ST category against vacancy reserved for SC/ST category are subject to verification of the caste status. Accordingly, all SC/ST officials featuring in enclosed eligibility list are directed to submit certified copy of Caste Certificate in the O/o. Caste Verification Cell, JCIT (HQ) Personnel, Mumbai for verification.

6. Objections with regard to the eligibility list annexed hereto, if any should reach this office latest by **19.11.2025**.

7. This is an eligibility list and not a seniority list and is subject to directions from higher authorities/CBDT/DOPT/Tribunal/court of law which may have a bearing on the promotion/seniority being affected by this Eligibility list.

Sd/-

(प्रीतमकुमार तुरेराव, भा.रा.से.)

(PREETAMKUMAR TURERAO, I.R.S.)

संयुक्त आयकर आयुक्त (मुख्या.) कार्मिक, मुंबई

Jt. Commissioner of Income Tax (HQ) Personnel, Mumbai

For Pr. Chief Commissioner of Income Tax, Mumbai

Encl: Eligibility List for promotion to the post of Tax Assistant for the Vacancy Year 2026.

To,

All the Heads of Offices,

Income-Tax Department & SAFEMA/Settlement Commission, Mumbai,

with a request to circulate this amongst all the staff members working under them.

Copy forwarded for information and necessary action to:

1. All CCsIT /DGIT(Inv.), Mumbai
2. All Pr.CsIT & Central Charges /DsIT, Mumbai
3. The Addl. CIT (HQ) Admin. Mumbai.
4. The Addl. CIT (HQ) (Vig.), Mumbai
5. All Addl. /Jt. CsIT concerned
6. The D.D.Os. concerned
7. The I.T.O. (HQ) concerned
8. The officials concerned
9. The Secretary, ITEF, Mumbai
10. The Secretary, IT-SEWA, Mumbai

(सौरव जैन, भा.रा.से.)

(SOURAV JAIN, I.R.S.)

आयकर उपायुक्त (मुख्या.) कार्मिक, मुंबई

Dy. Commissioner of Income Tax (HQ) Personnel, Mumbai

For Pr. Chief Commissioner of Income Tax, Mumbai

Eligibility List for Promotion To The Post of Tax Assistant for V.Y. 2026

Sr. No.	Employee Code	Employee's Name	Feeder Cadre	Category	Qualification	D.O.B.	Date of Appt. in Present Grade/IT Dept	Date of Passing CPTP/ITP
1	2	3	4	5	6	7	8	9
1	186888	Ms. Manashree Ghanshyam Karalkar	NS	OBC	12th	19-11-99	01-01-25/ 09-10-19	05-05-2025
2	108645	Mr. Raju Dhanraj Nagpure	MTS	ST	FYBA-08	01-06-74	30-03-05	12-01-2009
3	164353	Mr. Upendra Kumar Gupta	MTS	OBC	M.A	18-04-89	25-04-12	04-06-2013
4	170553	Mr. Gautam Kumar	MTS	OBC	Intermediate	04-01-93	25-08-14	15-06-2018
5	170507	Mr. Jyotish Kumar Sinha	MTS	(OH)	SSC	12-02-82	14-08-14	16-06-2018
6	185329	Mr. Joyrup Mullick	MTS	Gen	12th pass	10-09-88	14-01-19	17-06-2018



(सौरव जैन, भा.रा.से.)

(SOURAV JAIN, I.R.S.)

आयकर उपायुक्त (मुख्या.) कार्मिक, मुंबई

Dy. Commissioner of Income Tax (HQ) Personnel, Mumbai
For Pr. Chief Commissioner of Income Tax, Mumbai