

कार्यालय
प्रधान मुख्य आयकर आयुक्त
तीसरी मंजिल, आयकर भवन,
महर्षि कर्वे मार्ग, मुंबई - 400 020
फोन: 022-22017654



Office of the
Pr. Chief Commissioner of Income tax
3rd floor, Aayakar Bhavan,
Maharshi Karve Road, Mumbai - 400 020
Email: mumbai.dcit.hq.pers@incometax.gov.in

F.No.Pr.CCIT/Mum/Pers./Dept.Exam/ITO/Rules/Syllabus/2026-27/181 Date : 04.06.2026

To,
All Heads of Offices,
Income Tax Department,
Mumbai.

Madam/Sir,

**Sub : Rules and Syllabus for Departmental Examination for
Income Tax Officer - 2026 - reg**

Kindly refer to the above.

2. I am directed to inform you that the Central Board of Direct Taxes, New Delhi, have notified new rules for the Departmental Examination for Income Tax Officer - 2026 (Effective from 2026 examination onwards). Along with the rules new syllabus is also notified for the forthcoming examination - 2026.

3. The new rules and the syllabus are enclosed with this letter. It is requested that this circular along with its enclosures i.e. Rules and Syllabus for Income Tax Officers Examination - 2026 may be brought to the notice of all the officials immediately.

Yours faithfully,

(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

Encl : As Above

**MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES
DEPARTMENTAL EXAMINATION RULES FOR INCOME TAX OFFICERS - 2026
(Effective from 2026 Examination onwards)**

SHORT TITLE AND COMMENCEMENT

These Rules may be called the Departmental Examination Rules for **INCOME TAX OFFICERS, 2026**. These Rules will be applicable for the Departmental Examination from the **calendar year 2026** and onwards.

RULE I: DEFINITIONS:

In these Rules, unless the context otherwise requires

1. **Authority** for Departmental Examination for Income Tax Officers means Directorate of Income Tax, HRD on behalf of the Central Board of Direct Taxes, New Delhi.
2. **Betterment Chance** means further chance(s) allowed to SC/ST/PwBD candidates under these Rules for attaining the pass marks prescribed under these Rules for the General candidates for passing the individual papers and qualifying the examination on own merit.
3. **Competent Authority** means the Addl. Director General of Income-tax-2, HRD.
4. **New Pattern Examination** means the examination held under the Departmental Examination Rules for Income Tax Officers, 2026 as amended from time to time.
5. **Old Pattern Examination** means the examination(s) held under the Departmental Examination Rules for Income Tax Officers, 2009 as amended from time to time. (The earlier old pattern Departmental Examination Rules for Income tax Officers, 1998 will henceforth be discontinued from 2026.)
6. **Partially qualified candidate** means a candidate who is yet to qualify three or less papers of the Old Pattern of examination 2009.
7. **Periodicity of the examination** means examination shall ordinarily be held once in a year, preferably in the first half of the calendar year. This is, however, subject to change at the discretion of the Directorate of Income Tax, HRD. The Directorate of Income Tax, HRD will notify the exact dates of examination and fix the timetable, well in advance of the examination.
8. **Reviewing Authority** means the Pr. Director General of Income-tax, HRD, New Delhi.

RULE II: IN-CHARGE OF EXAMINATION

A Pr. Commissioner / Commissioner of Income Tax nominated as the In-charge of Examination by the Pr. Chief Commissioner of Income Tax of shall be responsible for proper conduct of the Departmental Examination for Income Tax Officers in that Region/Charge. The Pr. Chief Commissioner of Income Tax shall authorize the Pr. Commissioner/Commissioner of Income Tax so nominated for performing duties such as:

1. to receive applications in the prescribed proforma from the candidates appearing for the examination;
2. to scan, verify, and attest/certify the application forms of the candidates of their respective regions (in Roll Number/Registration Number Wise) and to forward the same to the Directorate of Income Tax, HRD in electronic mode within the notified period, in the manner and time prescribed under Rule XIII and Rule XIV of these Rules;
3. to make necessary arrangements for sending the answer sheets to the Directorate of Income Tax, HRD, for the subjective paper;
4. to furnish all statements that have a bearing on conduct of the examination in the form as prescribed by the Directorate of Income Tax, HRD from time to time;
5. to make all arrangements for proper conduct of the examination and declaration of results thereof, distribution of question papers, prescribing the procedure in the Examination Hall, etc. and
6. to perform such other essential functions not covered by Sub-Rules II (1) to II (5) as may be deemed necessary by the Directorate of Income Tax, HRD.

RULE III: ELIGIBILITY

Eligibility of candidates to appear in the Departmental Examination for Income Tax Officers shall be as under:

1. Income Tax Inspectors who have passed the Departmental Examination for Inspectors.
2. Office Superintendents who have passed the Departmental Examination for Inspectors.
3. Tax Assistants, who have passed the Departmental Examination for Inspectors.
4. Steno Grade-I & II who have passed the Departmental Examination for Inspectors.

Provided that such SC/ST/PwBD candidates, who have fully qualified under the old pattern or new pattern examination in the past with relaxed standards, shall also be eligible to take the examination for betterment of their results subject to the ceiling on number of chances stipulated in Rule IV below.

Provided further that the partially qualified candidates of the Old Pattern Examination shall also be eligible to appear, for the unqualified paper(s) only, in the New Pattern examination 2026 and subsequent years as per paper matching schedule given in Rule VI(2) and ceiling of number of chances stipulated in Rule IV below. This eligibility is for the limited purpose of allowing the Old Pattern candidates, the concession of passing the unqualified paper(s) of the Old Pattern and shall lapse as soon as they reach the chance ceiling stipulated below in Rule IV.

RULE IV: CHANCES PERMISSIBLE AND AGE LIMIT

1. A candidate shall be permitted a maximum of 10 chances to qualify the examination.
2. In calculation of maximum number of chances, the chances availed by the candidates after the 2010 Examination (as Per Examination Rules-2009) shall be taken into account.

3. In the calculation of maximum number of chances actually availed by the candidate, the chances for which he/she is allowed to appear in the Examination shall be taken into account irrespective of the fact whether the candidate takes the examination or not. Once a candidate has been permitted to appear in the examination, withdrawal of candidature shall not be allowed.
4. The candidates having left with less than three chances to qualify the examination shall be provided a minimum of three chances exclusively to qualify the newly introduced Paper-V "IT Applications & Operations".

Illustration:

A candidate who had already availed eight attempts and has not yet qualified the examination shall be granted one additional attempt in addition to the remaining two attempts solely for the purpose of qualifying Paper V, "IT Applications & Operations."

5. There shall be no bar on age limit for appearing in the Departmental Examination
6. 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 betterment of their marks, after qualifying the entire examination.

RULE V: BETTERMENT CHANCE FOR SC/ST/PwBD CANDIDATES

1. The SC/ST/PwBD candidates, who have fully qualified the Departmental Examination either under the Old Pattern or under the New Pattern with relaxed standards, shall be allowed further chance(s) to take the examination for improvement/betterment of the result in the respective paper(s), subject to the overall ceiling of ten chances stipulated in Rule IV. For this purpose, the number of chances already availed by the candidate in qualifying the examination under the respective pattern shall be taken into account.
2. Candidates who have not fully qualified the examination are not eligible to avail betterment chance for the improvement of results of individual paper(s).
3. The SC/ST/PwBD candidates, who have qualified with relaxed standards in the Old Pattern, shall be permitted to take the corresponding matching paper(s) only as per matching schedule given below in Rule VI(2).
4. The SC/ST/PwBD candidates, who have qualified with relaxed standards in the New Pattern, shall be permitted to improve their results by appearing in the paper(s) given below in Rule VI.

RULE VI: SYSTEM OF THE EXAMINATION

1. PAPERS OF THE EXAMINATION

The examination will be held in the following papers for New Pattern candidates, including New Pattern SC/ST/PwBD candidates availing the betterment chance, as per the syllabus given in Annexure-I.

Paper Number	Paper	Type	Maximum Marks	Duration of the Paper
1.	Paper-I Income Tax Law and Taxpayer Services, (With Books - Bare Acts and Rules Only)	Objective	100	2 Hours
2.	Paper-II Advance Accountancy (Without Books)	Objective	100	2 Hours
3.	Paper-III Allied Laws and Office Administration (With Books- Bare Acts and FR, SR, GFR Rules etc.)	Objective	100	2 Hours
4.	Paper-IV Computation of Income and Drafting (With books - IT Act & Rules)	Subjective	100	3 Hours
5.	Paper -V IT Applications & Operations (Without Book)	Objective	100	2 Hours

- Paper-I shall be of 100 marks. Out of the total marks, 75% weightage shall be given to the Income-tax Act, Income-tax Rules and Taxpayer Services, 15% weightage shall be given to Case Laws, and 10% weightage shall be given to other laws, as per the syllabus at Annexure-I.
- Paper-II shall be of 100 marks as per the syllabus at Annexure-I. Out of the total marks, 35% weightage shall be given to MCQs based on practical applications, requiring analytical reasoning and computational understanding to arrive at the correct answer.
- Paper-III shall be of 100 marks and shall consist of MCQs. Out of the total marks, 50% weightage shall be given to Allied Laws and 50% weightage shall be given to Office Administration, as per the syllabus annexed at Annexure-I. Bare Acts and FR, SR and GFR Rules shall be provided for this paper.
- Paper-IV shall be of 100 marks and shall be a subjective paper. Out of the total marks, 50% weightage shall be given to Income-tax Computation and 50% weightage shall be given to Drafting Skills, as per the syllabus at Annexure-I
- Paper-V shall be of 100 marks and shall consist of multiple-choice questions based on IT Applications & Operations as per the syllabus at Annexure-I
- For the objective-type papers, one-fourth ($1/4^{\text{th}}$) mark shall be deducted for every incorrect answer.
- For the purposes of Paper-I, Paper-III and Paper-IV, only Bare Acts/ Rules or basic ready reckoner containing tax tables, depreciation rates, capital gains index shall be allowed to be carried into the examination hall.

- h) No scientific calculator, mobile phone or any other electronic gadget is permitted to be taken into the examination hall; however, arithmetic calculator is permitted.
 - i) A candidate who has qualified any of the papers as per the Amended Departmental Examination Rules for Income Tax Officers, 2009, is exempt from appearing for the corresponding paper(s) under the new pattern as per matching schedule specified under Rule VI(2).
 - j) **Provisions for persons with benchmark disabilities (PwBD):**
 - i. Persons with Benchmark Disabilities (PwBD) in the categories of blindness, locomotor disability (both arms affected – BA) and cerebral palsy need to be provided the facility of scribe, if desired by the person. In case of other category of Persons with Benchmark Disabilities as defined under section 2(r) of the RPwD Act, 2016, the facility of scribe shall be allowed to such candidates on production of a certificate to the effect that the person concerned has physical limitation to write, and scribe is essential to write the examination on his/her behalf. The certificate is to be issued by the Chief Medical Officer/ Civil Surgeon/ Medical Superintendent of a Government Health Care institution in the prescribed proforma.
 - ii. The candidate has the discretion of opting for his own scribe or request the Examination In-charge for the same. In latter instances, candidates should be allowed to meet the scribe two days before the examination so that the candidate gets a chance to check and verify whether the scribe is suitable or not.
 - iii. In case the Examination In-charge provides the scribe/reader, it shall be ensured that qualification of the scribe should not be more than the minimum qualification criteria of the examination. However, qualification of the scribe/reader shall be matriculate or above.
 - iv. In case the candidate is allowed to bring his own scribe, qualification of the scribe should be one step below the qualification of the candidate taking examination. The persons with benchmark disabilities opting for own scribe/reader should submit details of the own scribe as per proforma at APPENDIX-II, (as per Annexure -II)
 - v. There should also be flexibility in accommodating any change in scribe/reader in case of emergency. The candidates should also be allowed to take different scribe/reader for writing different papers. However, there can be only one scribe per paper.
 - vi. Candidates will be allowed to use aids and assistive devices such as prosthetics & orthotics, hearing aid as mentioned in para 2 of the certificate issued by medical authority as per APPENDIX-I (as per Annexure -III)
 - vii. Compensatory time of not less than 20 minutes per hour of the examination shall be allowed for persons who are eligible for getting scribe.
2. **For partially qualified Old Pattern candidates/Betterment chance candidates of old pattern**
The paper matching schedule shall be as under:

S. No	Unqualified Paper of Old Pattern	Matching Paper(s) to be taken by the candidates in the New Pattern	Type	Max. Marks
1.	Paper 1: Income Tax Law and Computation (Without Books)	Paper-I Income Tax Law and Taxpayer Services, (With books - Bare Acts and Rules Only)	Objective	100
2.	Paper 2: Advanced Accountancy (Without Books)	Paper-II Advance Accountancy (Without Books)	Objective	100
3.	Paper 3: Allied Laws (Without Books)	Paper-III Allied Laws and Office Administration (With Books-Bare Acts and FR, SR, GFR Rules etc.)	Objective	100
4.	Paper 4: (IT & Accountancy) Combined Practical (With I.T Act & Rules)	Paper-IV Computation of Income and Drafting (With books - IT Act & Rules)	Subjective	100

- Partially qualified candidates shall be required to qualify the newly introduced Paper V also, in order to pass the examination.
- If a candidate is partially qualified under the pattern of examination prescribed under the Examination Rules, 1998, and was appearing in the corresponding matching paper under the pattern of the Examination Rules, 2009, he/she shall be required to opt for the matching paper as specified in Rule VI(2) of the new Examination Rules, 2026, to pass the examination. He/she shall also be required to pass the newly inserted Paper V in order to pass the examination.

RULE VII: PASS PERCENTAGE

- A candidate will be declared to have completely passed the Departmental Examination for ITOs if he/she secures a minimum of 50% marks (45% in the case of SC/ST/PwBD candidate) in each of the papers referred to in Rule VI above. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever.
- A candidate who has secured 50% (45% in the case of SC/ST/PwBD candidate) or more marks in a particular paper or papers in one examination will be exempted from appearing in that paper or those papers in the subsequent examination(s).
- Candidates who have partially qualified one or more papers as per old examination pattern, will be exempt from appearing in those papers and will be treated as qualified as per the old pattern (either in general or relaxed standard).
- Marks in any paper being a fraction like $\frac{1}{4}$, $\frac{1}{2}$, $\frac{3}{4}$ shall be rounded off to the nearest whole number i.e. $39\frac{1}{4}$ shall be rounded off to 39; $39\frac{1}{2}$ & $39\frac{3}{4}$ shall be rounded off to 40.

RULE VIII: GRACE MARKS

The grace marks policy was introduced with the purpose of enabling marginally failing candidates to pass the examination. A candidate may be allowed a maximum of five grace marks in the following manner:

1. For the purposes of obtaining exemption from re-appearance in individual papers, a maximum of two marks per paper shall be allowed as grace marks.
2. Where a candidate is fully qualifying the examination in a year, the whole of five grace marks may be allowed in one paper subject to the condition that no grace marks have been availed in any paper in the same or previous examination in obtaining exemption from reappearing in any paper of that examination.
3. Where a candidate has already availed grace marks in the past in passing individual paper(s) in the same or previous examination, the grace marks already availed shall be reduced from the maximum permissible five grace marks and the balance, if any, shall be allowed to the candidate.

RULE IX: TREATMENT OF CANDIDATE USING UNFAIR MEANS

A candidate who is, or has been, found to be indulging in any one or more of the following, shall be treated as using unfair means in the departmental examinations:

1. Obtaining or attempting to obtain, directly or indirectly, any assistance, recommendation, influence, pressure, favour, or intervention from any person or authority, outside the scope of the applicable examination rules, for gaining an undue advantage in the departmental examination process;
2. Impersonating;
3. Procuring impersonation by any person;
4. Submitting fabricated documents or documents which have been tampered with;
5. Making statement regarding candidature / qualification / qualification of the scribe (if availed)/any other which are incorrect or false, and suppressing material information;
6. Resorting to any other irregularity or any other improper means in connection with his or her candidature for the examination or in connection with the result of the Examination;
7. Found to be in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall (as prescribed by the Exam Division);
8. Communicating with other candidates or exchanging calculators, chits, blotting papers etc. (on which something is written);
9. Tampering with the Information Technology system provided for examination purposes;
10. Carrying any unauthorized electronic gadgets including mobile phones, smart watches or bluetooth devices, scientific calculators, etc.;
11. Misbehaving in the examination hall in any manner;
12. Attempting to commit, or as the case may be, to abet in the commission of all or any of the act specified in the foregoing clauses;

13. Stealthily or forcibly taking, or attempting, to take the answer sheet out of examination hall, and
14. Use or attempted use of AI assist/Generative AI application/undisclosed LLM access/voice-relay through scribes.

A candidate who is, or has been, found to be indulging in any one or more of the abovementioned unfair means may, in addition to rendering himself/herself liable to criminal prosecution and disciplinary action under the appropriate rules, be liable to any one or more of the following penalties:

1. to be disqualified by the Competent Authority from the examination for which he/she is a candidate and be declared failed obtaining zero marks in all the papers in which he/she appeared in that Examination.
2. to be debarred from appearing in the Departmental Examinations either permanently or for a specified period as deemed fit by the Competent Authority.

to be given adverse entry in the Annual Appraisal Report along-with initiation of Disciplinary Action under CCS (Conduct) Rules. Action under this Clause to be taken only after finalization of proceedings by the Competent Authority under Rule X and by the Reviewing Authority under Rule XI, if a review petition is filed by the candidate.

RULE X: PROCEDURE FOR AWARD OF PUNISHMENT

1. The Competent Authority shall issue a memorandum to the candidate requiring him/her to submit his/her explanation within 30 days (which may be extended by the Competent Authority for further 30 days in exceptional cases) of the receipt of the memorandum of charges.
2. The Competent Authority shall call for a comprehensive report from the In-charge of Examination, supported with all the relevant evidence / material including certified digital logs of the respective system/device in respect of use of unfair means by the candidate.
3. The Competent Authority shall examine the report received from the In-charge of Examination along with all relevant evidence and material on record, and may conduct any enquiry as deemed fit. After such examination and enquiry, the Competent Authority shall arrive at a conclusion regarding the allegation. If the allegation against the candidate is found proved, either wholly or partly, the Competent Authority shall determine the punishment to be imposed and pass an appropriate order in writing. If the allegation is not proved, the Competent Authority shall pass a reasoned order in writing.

RULE XI: REVIEWING AUTHORITY

1. A candidate aggrieved by the order of punishment by the Competent Authority under Rule X may, within 30 days of the receipt of the said order, represent to the Pr. Director General of Income-tax, HRD, New Delhi for review of the punishment order. The Pr. Director General of Income-tax, HRD,

New Delhi shall have the powers to condone the delay in filing of the review petition for a further period of 30 days from the date of receipt of the said order of punishment, by the candidate.

2. The Pr. Director General of Income-tax, HRD, New Delhi, after going through the facts reported to him/her, appraising the evidence on record and the representation of the candidate, shall pass appropriate order in writing. The order passed by the Fr. Director General of Income-tax, HRD, in respect to all matters connected with the imposition, modification or revocation of the punishment, shall be final.

RULE XII: REVALUATION & REPRESENTATION

1. No request shall be entertained under any circumstances for revaluation or re-totalling of the answer scripts for objective type papers.
2. In order to make the examination system transparent, the Question Paper, Provisional Answer Key(s) and Recorded Response of the candidates will be hosted on the departmental web site "incometaxindia.gov.in".
3. Candidates may submit representations, if any, regarding the provisional answer key(s) through the online representation window on the departmental web site "incometaxindia.gov.in". The window will remain open for seven days from the date of activation of the window, and no representations shall be accepted after the stipulated period in any other mode.
4. The representations received shall be examined by the Expert Committee constituted by Directorate of Income Tax, HRD.
5. The decision of the Expert Committee shall be final, and no representation shall be entertained in this regard. The provisional answer keys will be finalized on the basis of decision of Expert Committee, and final result will be declared accordingly and published on the departmental website.
6. The request for recounting of marks will, however, be entertained for the subjective type paper, if a representation is submitted by the candidate to the In-charge of Examination within 45 days from the date of issue of the result by the Directorate of Income Tax, HRD or 30 days of the declaration of the result by the concerned In-charge Examination, whichever is earlier.

For this purpose, the date of uploading of result on the departmental web site "incometaxindia.gov.in" shall be taken to be the date of issue of result by the Directorate of Income Tax, HRD.

RULE XIII: APPLICATION FOR APPEARING IN THE EXAMINATION

1. The application for appearing in the examination will be made by the candidate to the In-charge of Examination in whose region or charge he/she is posted at the time of applying for the examination. The application shall be made in the prescribed format as and when called for, only after the declaration of the results for the preceding year by the In-charge of Examination.
2. Application received after the last date notified for this purpose shall be summarily rejected without assigning any reason, and no correspondence in this regard shall be entertained.

3. No request for change of examination centre shall be entertained unless the same is due to transfer of the candidate subsequent to submission of application form or on administrative reasons, as deemed fit by the Competent Authority.
4. In the event of transfer of the candidate subsequent to submission of application, the candidate shall forward a copy of the previous application form along with the transfer order, through the In-charge of Examination in the new charge, to the Directorate of Income Tax, HRD.
5. All candidates are required to retain a photocopy of the application form submitted by them.

RULE XIV: LISTS/ STATEMENTS TO BE SENT BY THE IN-CHARGE OF EXAMINATION

The In-charge of Examination shall send the following lists of statement to the Directorate of Income Tax, HRD:

1.	Application forms verified and attested by In-Charge of Examination	Within 30 days of the last date of submission of application form by the candidates.
2.	Seating plan and verified attendance sheet	Very next day after examination, dispatched through speed post
3.	List "B" of the candidates allowed to appear as per permission granted by the In-charge of Examination including the Roll Nos. allotted to the candidate and the exemption marks obtained by them in different papers in earlier years' examinations in the prescribed proforma. The absentees in the examination in any particular paper(s) must be marked 'A' in red ink.	Within 15 days of the conclusion of examination.

RULE XV: RESULT OF THE EXAMINATION

1. Result of the examination will be compiled in the Directorate of Income Tax, HRD and communicated to the In-charge of Examination under intimation to concerned Pr. Chief Commissioner of Income tax. The In-charge of Examination will announce the same to the candidates showing the marks in each paper. The In-charge of Examination will declare the names of the candidates who have passed the examination fully, and send the list of fully successful candidates to the Directorate of Income Tax, HRD within 15 days of the declaration of results.
2. Delay in conduct of Examination or declaration of the results shall not give rise to any rightful claim to the applicants for being considered for promotion for vacancies of the year by deeming to be eligible as on 1st of January of the relevant vacancy year irrespective of when the Examination is held and when the results are declared.

3. No relaxation, whatsoever, would be given to any category of employees on account of delay in conducting Examination or declaring the results thereof.

ANNEXURE-I

SYLLABUS FOR INCOME TAX OFFICERS
PAPER-I: Income Tax Law and Taxpayer Services
(Objective Type With books - Bare Acts and Rules Only)

Duration: 2 hours

Max. Marks: 100

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

PART A: Income Tax [90 Marks]

1. Income-tax Act, 1961(till its applicability) and Income-tax Act, 2025 as amended from time to time along with relevant Rules along with practical application of the Act and Rules.
2. Taxpayer Services and Digital Service Delivery:
 - a) Taxpayers Charter and service delivery standards,
 - b) Practical Applications in Taxpayer Services;
 - i. Personalized Communication
 - ii. Digital Platforms
 - iii. Proactive Service Delivery: TRACES, 26AS, e-PAN, Prefilled ITR, ASK, SEVOTTAM
 - c) Grievance Redressal Systems in Taxpayer Services - CPGRAM, E-nivaran
3. 15 marks are allocated for the MCQs based on the learning of ratios of judgments of Hon'ble Supreme Court of India. Following is the list of topics for analysis:
 - a) Business expenditure / disallowance
 - b) Capital gains
 - c) Exemption and deduction
 - d) Cash credits / unexplained income
 - e) Reassessment / reopening of assessment
 - f) Search assessments / post-search additions
 - g) Revisional Jurisdiction

PART B: Other Acts of Direct Taxes (with books-Bare Acts only) [10 Marks]

1. The Black Money (Undisclosed Foreign Income & Assets) and the Imposition of Tax Act, 2015.
2. Benami Transactions (Prohibition) Amendment Act, 2016.

SYLLABUS FOR INCOME TAX OFFICERS

PAPER-II: Advance Accountancy

(Objective type without books)

Duration: 2 hours

Max. Marks: 100

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

The paper shall be of 100 marks out of which 35% weightage will be given to the MCQs based on practical application that will require analytical reasoning and computational understanding to arrive at the correct answer. The syllabus is as under:

1. Accounting Cycle & Preparation of final accounts i.e. manufacturing, trading and profit and loss accounts and balance sheet.
2. Partnership Account (including change in constitution & dissolution)
3. Company Accounts:
 - a. Final accounts
 - b. Issue and forfeiture of shares
 - c. Contingent expenditure
4. Hire Purchase consignment and Joint Venture Accounts.
5. Accounts of depreciation—Straight-line Method and Written down Method.
6. Basics of the following Accounting Standards issued by the institute of Chartered Accounts of India:
 - a) AS-1: Disclosure of accounting policies.
 - b) AS-2: Valuation of Inventory
 - c) AS-7: Accounting for Construction contracts.
 - d) AS-9: Revenue recognition.
 - e) AS-10: Property, Plant and Equipment.
 - f) AS-11: Accounting for effect of changes in foreign exchange rates.
 - g) AS-12: Accounting for Government Grants.
 - h) AS-13: Accounting for Investments.
 - i) AS-16: Borrowing Costs.
 - j) AS-19: Leases.
 - k) AS-22: Accounting for Taxes on income.
 - l) AS-29: Provisions, Contingent Liabilities and Contingent Assets.
7. Basics of amalgamation, absorption and reconstruction.

This paper will also test the candidate's knowledge of general commercial terms. The paper will be of graduation standard.

SYLLABUS FOR INCOME TAX OFFICERS
PAPER-III: Allied Laws and Office Administration
(Objective type with books - Bare Acts and FR, SR, GFR Rules etc.)

Duration: 2 hours

Max. Marks: 100

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

PART A: Allied Laws [50 Marks]

1. Indian Contract Act, 1872 (Chapter I to Chapter VI)
2. Transfer of Property Act, 1882:
 - a) Chapter-II (Ss. 5 to 11, 44 to 53A)
 - b) Chapter-III,
 - c) Chapter-IV (Ss. 58, 59A, 69, 73, 100, 102, 103)
 - d) Chapter-V (Ss. 105 to 108)
 - e) Chapter-VII
 - f) Chapter VIII (Sec. 130)
3. The Hindu Succession Act, 1956
4. Companies Act, 2013:
 - a) Chapter I – Sections 1 to 2
 - b) Chapter II – Sections 3 to 15
 - c) Chapter IV – Sections 43 to 48, 52, 53, 55, 60, 63 & 71.
 - d) Chapter IX – Sections 128 to 138
 - e) Chapter XV – Sections 230 to 240
 - f) Chapter XX – Sections 359 to 365
5. Indian Partnership Act, 1932 (Chapter I to Chapter VI)
6. Civil Procedure Code, 1908:
 - a) Order V: Issue and service of summons
 - b) Order XVI: Summoning & attendance of witnesses
 - c) Sections 60 to 63 read with order XXI
 - d) Order XIX: Affidavits
 - e) Order XXVI: Commissions (Rules 1 to 18)
 - f) Order XLVII: Review
7. Information Technology (Amendment) Act, 2008 (Chapter I to V, Chapter XI)
8. Right to Information Act, 2005 (Sections 2, 3, 4, 6, 7, 8, 9, 10, 11)
9. The Limited Liability Partnership (LLP) Act, 2008

PART B: Office Administration [50 Marks]

1. Fundamental Rules and Supplementary Rules
2. CCS (CCA) Rules, 1965
3. CCS Conduct Rules, 1964

DEPARTMENTAL EXAMINATION RULES FOR INCOME TAX OFFICERS - 2026

4. CCS Leave Rules, 1972
5. CCS Pension Rules, 2021
6. Delegation of Financial Power Rules, 2024
7. General Financial Rules, 2017
8. Manual of Office Procedure (Vol I, II, and III)
9. POSH Act (Protection of women from Sexual Harassment Act, 2013)
10. The Rights of Persons with Disabilities (RPwD) Act, 2016
11. Handling public procurement via GeM, and contract management

SYLLABUS FOR INCOME TAX OFFICERS
PAPER – IV: Computation of Income and Drafting
(Subjective Type With books - IT Act & Rules)

Duration: 3 hours

Max. Marks: 100

PART A: Computation of Income [50 Marks]

1. Computation of income under heads of income.
2. Exempt income and deductions from Gross Total Income.
3. Aggregation of income, set-off and carry forward of losses, and clubbing of income.
4. Computation of total taxable income of individuals, partnership firms, Limited Liability Partnership and Company
5. Computation of tax, interest, and refund.

PART B: Drafting of Notices/Orders [50 Marks]

1. Drafting of statutory notices, including questionnaire and show-cause notices.
2. Drafting of assessment orders.
3. Drafting of penalty notices and penalty orders.
4. Drafting of Income / Loss Determination Proposals (ILDPS).
5. Drafting of basic office communications relating to assessment, demand, refund and rectification.

SYLLABUS FOR INCOME TAX OFFICERS
PAPER-V: IT Applications & Operations
(Objective type without books)

Duration: 2 hours

Max. Marks: 100

(The paper shall consist of multiple-choice questions carrying 100 marks in total)

The questions will be based on IT applications and operations in the department. It will test the functional capability of the candidate for core work of the department.

1. ITBA Applications Modules:

- a) Brief introduction to ITBA Portal
- b) ITR processing
- c) Rectification
- d) Recovery
- e) Audit
- f) Faceless Appeal, Appeal Register and CSR
- g) Order Giving Effect
- h) Penalty
- i) e-Nivaran
- j) PAN and TAN- (View / Update NRI Status details, Event Marking, Initiate Deletion / e-duplication / Restoration, Transfer / Create Transfer Order, Bulk Transfer)
- k) TDS
- l) Common Functions
- m) MIS-REPORT generation of all the modules
- n) Email & Video Conferencing (VC)

2. Assessment Module (Faceless and non-Faceless) in ITBA

- a) Overview of assessment
- b) Features and functions of assessment
- c) Selection of cases and notice generation
- d) Cancellation of cases selected
- e) Scrutiny Assessment (Conducting all Assessment Proceedings including issuing notice, reference to TPO, VO etc. Making additions/disallowances in income, sending data to CPC-ITR for computation, capturing feedback, Passing of Assessment Order)
- f) Manual order upload
- g) Set aside cases for fresh assessment to AO
- h) Set aside cases for fresh assessment to CIT(A)

3. HRMS in ITBA

- a) Role of HRMS in ITBA
- b) User roles and access levels
- c) Role-based access control
- d) Compliance & HR rules

4. **Insight application module**

- a) Introduction of Insight Portal
- b) Data Handling in Insight Application
- c) Process Flow of Insight Portal
- d) E- verification
- e) Third Party Reporting

5. **ITD Information Security policy 2020**

6. **Digital Forensics**

- a) CBDT Digital Intelligence & Analytics Labs (DIALs) standards
- b) Digital Forensics Protocols
- c) Handling Of Digital Devices on Initiation of Search and post search
- d) Disk, Mobile, e-mail and cloud forensics
- e) Cloning, Extraction, Indexing /Clustering, Form 65B/Certificate u/s Section 63(4)(c) of Bhartiya Sakshya Adhiniyam, Chain of Custody, Panchnama and Mazaharnama.

ANNEXURE-II

APPENDIX-II

(Letter of Undertaking by the person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)

I _____, a candidate with _____ (nature of disability/condition) appearing for the _____ (name of the examination) bearing Roll No. _____ at _____ (name of the Centre) in the District _____, _____ (name of the State). My educational qualification is _____.

2. I do hereby state that _____ (name of the scribe) will provide the service of scribe for the undersigned for taking the aforementioned examination.

3. I do hereby undertake that his qualification is _____. In case, subsequently it is found that his qualification is not as declared by the undersigned and is beyond my qualification, I shall forfeit my right to the post or certificate/diploma/degree and claims relating thereto.

(Signature of the candidate)

(counter signature by the parent/guardian, if the candidate is minor)

Place:

Date:

ANNEXURE-III

APPENDIX-I

(Certificate for person with specified disability covered under the definition of Section 2(s) of the RPwD Act, 2016 but not covered under the definition of Section 2(r) of the said Act, i.e. persons having less than 40% disability and having difficulty in writing.)

This is to certify that, we have examined Mr/Ms/Mrs (name of the candidate), S/o /D/o, a resident of(Vill/PO/PS/District/State), aged yrs, a person with (nature of disability/condition), and to state that he/she has limitations which hampers his/her writing capability owing to his/her above condition. He/she requires support of scribe for writing the examination.

2. The above candidate uses aids and assistive devices such as prosthetics & orthotics, hearing aid (name to be specified) which is/are essential for the candidate to appear at the examination with the assistance of scribe.

3. This certificate is issued only for the purpose of appearing in written examinations conducted by recruitment agencies as well as academic institutions and is valid upto (it is valid for maximum period of six months or less as may be certified by the medical authority)

Signature of medical authority

(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)	(Signature & Name)
Orthopedic /PMR specialist	Clinical Psychologist/ Rehabilitation Psychologist/Psychiatrist / Special Educator	Neurologist (if available)	Occupational therapist (if available)	Other Expert, as nominated by the Chairperson (if any)
(Signature & Name)				
Chief Medical Officer/Civil Surgeon/Chief District Medical Officer.....Chairperson				

Name of Government Hospital/Health Care Centre with Seal

Place:
Date: