

F. No. A-12023(1)/2/2018-Admn.III(LA)
GOVERNMENT OF INDIA
MINISTRY OF LAW AND JUSTICE
DEPARTMENT OF LEGAL AFFAIRS

CIRCULAR

**Subject: Applications for appointment to the posts of Member (Judicial/ Accountant),
Income Tax Appellate Tribunal.**

In exercise of the powers conferred by section 252 of the Income-Tax Act, 1961, the Central Government has constituted the Income Tax Appellate Tribunal to hear appeals against the orders passed by various authorities stated in section 253 of the Act.

2. Applications are invited for the following posts of Judicial Members and Accountant Members in the Income Tax Appellate Tribunal, constituted under the Income-tax Act, 1961:-

Judicial Member:-

	Reserved for SC	Reserved for ST	Reserved for OBC	Unreserved	Total
No. of Posts	01	03	08	09	21*

Accountant Member:-

	Reserved for SC	Reserved for ST	Reserved for OBC	Unreserved	Total
No. of Posts	03	02	01	10	16*

* One post each of Accountant Member and Judicial Member is reserved for persons with disabilities. Persons with the following disabilities will be considered for appointment, subject to production of medical certificate and medical examination by the appropriate Medical Board:

- (i) One Arm
- (ii) One Leg
- (iii) Both Legs
- (iv) Low Vision

The number of vacancies indicated above is only approximate and is liable to increase or decrease due to unexpected circumstances that may occur.

#3. The posts belong to General Central Services Group 'A' (Gazetted) and are in Level 16 (Rs. 205400 – 224400/-) in the Pay Matrix (VII CPC). The posts are temporary at present, but are likely to continue.

Contd...

4. Candidates already in service and entitled to pension will continue to enjoy the same benefits.

#5. QUALIFICATIONS:-

(a) JUDICIAL MEMBER:- A person shall not be qualified for appointment as a Judicial Member unless:- (i) he has for at least ten years held a judicial office in the territory of India; or (ii) he has been a Member of the Indian Legal Service and has held a post in Grade-II of the Service or any equivalent or higher post for at least three years; or (iii) he has been an advocate for at least ten years.

Explanation for the purpose of (a) above:

(i) In computing the period during which a person has held judicial office in the territory of India, there shall be included any period, after he has held any judicial office, during which the person has been an advocate or has held the office of a member of a Tribunal or any post, under the Union or a State, requiring special knowledge of law;

(ii) In computing the period during which a person has been an advocate, there shall be included any period during which the person has held judicial office or the office of a member of a tribunal or any post, under the Union or a State, requiring special knowledge of law after he became an advocate.

(b) ACCOUNTANT MEMBER: A person shall not be qualified for appointment as an Accountant Member unless; (i) he has for at least ten years been in the practice of accountancy (a) as a chartered accountant under the Chartered Accountants Act, 1949 (38 of 1949); or (b) as a registered accountant under any law formerly in force; or partly as such registered accountant and partly as chartered accountant; or (ii) he has been a member of the Indian Revenue Service (Income-tax Service Group 'A') and has held the post of Additional Commissioner of Income-tax or any equivalent or higher post for at least three years.

#6. AGE: As on 20.08.2018 should be between 35 and 50 years. Upper age limit is relaxable upto 5 years for Government servants, persons belonging to the Scheduled Castes/Scheduled Tribes, or to any special category specified by the Central Government to such extent as may be specified by the Central Government regarding recruitment of such persons to Government service.

#7. As per the directions of the Hon'ble Supreme Court in Order dated 20.03.2018 in W.P. (Civil) No. 279/2017:-

"(iii) The tenure of the Chairperson and the Judicial/Administrative/Expert/Technical Members of all the Tribunals shall be for a period of five years or the maximum age that was fixed/determined under the old Acts and Rules."

The appointment of Members of the ITAT will be for a period of five years or till the maximum age that was a fixed under the old Act/Rules.

Contd...

#8. **PROBATION PERIOD:** Two years - liable to be reduced or extended at the discretion of the Central Government. Service is liable to termination without any reason being assigned during probation.

9. **DUTIES:** As prescribed in the Income Tax Act, 1961 and the rules made thereunder.

Selected candidates will have to serve anywhere in India. Candidates who are desirous of initial posting in a particular place or area need not apply. Selected candidates will have to join duty as and when required by the Government.

#(This would be subject to any clarification or order passed by the Supreme Court in this case including W.P. (Civil) No. 279/2017 or decision of the Government at later stage. Further, the other conditions will be governed by the orders passed by the Supreme Court on 09.02.2018 and 22.02.2018 in the above case.)

10. The above cut-off date will be treated as the date of reckoning for OBC status of the candidate and also, for assuming that the candidate does not fall in the creamy layer.

11. Candidate should note that the date of birth as recorded in the Matriculation/ Secondary Examination Certificate or an equivalent certificate submitted with the application form shall be accepted for determining the age eligibility and no subsequent request for its change will be considered or granted.

12. HOW TO APPLY

- (i) Eligible candidates have to apply for the above posts strictly in the prescribed format. The format of the application can be downloaded from the website www.legalaffairs.gov.in under the link 'Vacancy Circular'.
- (ii) Applications which are illegible, not conforming to the prescribed application format and the instructions given in the Advertisement will be summarily rejected.
- (iii) Applicants should affix one self-attested recent passport size photograph on the application form. In addition, please attach one more identical photograph with the application form.
- (iv) Candidates in Government service should submit their application(s) through proper channel only.
- (v) Application in the following format, duly completed and signed by the candidates, (in the case of Government servants through proper channel with up-to-date CR dossiers, cadre clearance and vigilance clearance) should reach Shri Suneel Sachdeva, Under Secretary to the Govt. of India, Ministry of Law and Justice, Department of Legal Affairs, Dr. Rajendra Prasad Road, Shastri Bhawan, New Delhi-110 001 by **20.08.2018** at the latest.
- (vi) Incomplete applications and applications received after the last date will not be entertained.



(Suneel Sachdeva)

Under Secretary to the Government of India

Dated: the 6th July, 2018

10. Present Occupation :
(Write PROFESSION/ GOVT. SERVICE)

11. Gross annual income/emoluments
(This column is to be filled up
Only by candidates who are Not in
Govt. Service). Please attach self
attested copy of ITR.

Assessment Year	Gross Total Income	Whether self attested copy of ITR filled enclosed
2018-19		
2017-18		
2016-17		

12. (a) Educational Qualifications (Starting from Graduation and above) (only self attested copies of degrees/diplomas to be enclosed).

S.No.	Degree/Diploma	University/Board	Div./Grade	Year of passing

(b) Professional/Special qualifications :

(i) Enrolment/Registration No. as an Advocate/Chartered Accountant:

(ii) Date of Enrolment/Registration as an Advocate/Chartered Accountant:

d	d	m	m	y	y	y	y

(iii) Details of Professional Experience:

S.No.	Period of practice		Remarks
	From	To	

13. How do you qualify for the post applied for:
(As on 20.08.2018) :
14. Details of present and previous employment such as name of employer, post(s) held specifically from the first post held to the present post, joining and leaving dates, nature of employment, pay excluding allowances drawn, etc., separately for each post held. Candidates belonging to Higher Judicial Service should indicate the date of promotion/appointment in the Higher Judicial Service. Candidates from the Indian Revenue Service should indicate the dates of promotion as Additional Commissioner and Commissioner of Income Tax (Attach separate sheet, if necessary) :

S.No.	Name of Deptt./ Organization/ PSU etc.	Designation alongwith name of Service	Duration		Pay Scale with Grade Pay	Regular/ Contract
			From	To		

Declaration

I declare that all the information submitted in this application form is correct and complete.

Signature

Name _____

Place:

Date :

Check list for enclosures (self attested) (please put (✓) tick mark in the box)

Sl. No.	Particulars	Yes	No
(1)	Age proof (X/XII certificate)		
(2)	Caste certificate in the prescribed form (for candidates from SC/ST/OBC category)		
(3)	Declaration to be submitted by the OBC Candidates		
(3)	Certificates in respect of Enrolment as an Advocate		
(4)	Certificates in respect of Registration as a Chartered Accountant/Certificate of Practice as CA		
(5)	Certificate(s) in respect of Educational Qualifications		
(6)	Medical Certificate in the prescribed form (for persons with disabilities)		
(7)	One Recent Passport Size Photographs		
(8)	Self attested copy of Income Tax Return for the Assessment Year 2018-19, 2017-18 and 2016-17.		

Signature

Name _____

Place:

Date :

PRESCRIBED PROFORMAE**Performa-I**

The form of certificate to be produced by Scheduled Castes and Scheduled Tribes candidates applying for appointment to posts under the Government of India

This is to certify that Shri/Shrimati/Kumari*
son/daughter* of of village/town*
..... in District/Division* of the
State/Union Territory* belongs to the caste/tribe* which is
recognised as a Scheduled Caste/Scheduled Tribe* under:—

- @ The Constitution (Scheduled Castes) Order, 1950
- @ The Constitution (Scheduled Tribes) Order, 1950
- @ The Constitution (Scheduled Castes) Union Territories Order, 1951
- @ The Constitution (Scheduled Tribes) Union Territories Order, 1951

[as amended by the Scheduled Castes and Scheduled Tribes List (Modification) Order, 1956; the Bombay Reorganisation Act, 1960, the Punjab Reorganisation Act, 1966, the State of Himachal Pradesh Act, 1970, the North Eastern Areas (Reorganisation) Act, 1971, the Scheduled Castes and Scheduled Tribes Order (Amendment) Act, 1976., the State of Mizoram Act, 1986, the State of Arunachal Pradesh Act, 1986 and the Goa, Daman and Diu (Reorganisation) Act, 1987.]

- @ The Constitution (Jammu and Kashmir) Scheduled Castes Order, 1956
- @ The Constitution (Andaman and Nicobar Islands) Scheduled Tribes Order, 1959 as amended by the Scheduled Castes and Scheduled Tribes Order (Amendment) Act, 1976
- @ The Constitution (Dadar and Nagar Haveli) Scheduled Castes Order, 1962
- @ The Constitution (Dadar and Nagar Haveli) Scheduled Tribes Order, 1962
- @ The Constitution (Pondicherry) Scheduled Castes Order, 1964
- @ The Constitution (Uttar Pradesh) Scheduled Tribes Order, 1967
- @ The Constitution (Goa, Daman and Diu) Scheduled Castes Order, 1968
- @ The Constitution (Goa, Daman and Diu) Scheduled Tribes Order, 1968
- @ The Constitution (Nagaland) Scheduled Tribes Order, 1970
- @ The Constitution (Sikkim) Scheduled Castes Order, 1978
- @ The Constitution (Sikkim) Scheduled Tribes Order, 1978
- @ The Constitution (Jammu & Kashmir) Scheduled Tribes Order, 1989
- @ The Constitution (SC) Order (Amendment) Act, 1990
- @ The Constitution (ST) Order (Amendment) Act, 1991
- @ The Constitution (ST) Order (Second Amendment) Act, 1991
- @ The Scheduled Castes and Scheduled Tribes Orders (Amendment) Act 2002
- @ The Constitution (Scheduled Castes) Order (Amendment) Act, 2002
- @ The Constitution (Scheduled Castes and Scheduled Tribes) Orders (Amendment) Act, 2002
- @ The Constitution (Scheduled Castes) Orders (Second Amendment) Act, 2002

% 2. Applicable in the case of Scheduled Castes/Scheduled Tribes persons who have migrated from one State/Union Territory Administration to another.

This certificate is issued on the basis of the Scheduled Castes/Scheduled Tribes certificate issued to Shri/Shrimati*..... Father/Mother of Shri/Shrimati/Kumari of village/town* in District/Division*..... of the State/Union Territory*..... who belongs to the caste/tribe* which is recognised as a Scheduled Caste/Scheduled Tribe in the State/Union Territory* of issued by the dated

% 3. Shri/Shrimati/Kumari*..... and/or* his/her* family ordinarily resides in village/town*..... of..... District/Division* of the State/Union Territory* of.....

Signature.....
**Designation.....

(With Seal of Office)
State/Union Territory*

Place:
Date:

*Please delete the words which are not applicable.
@Please quote specific Presidential Order.
% Delete the paragraph which is not applicable.

NOTE: The term "ordinarily reside (s)" used here will have the same meaning as in Section 20 of the Representation of the People Act, 1950.

**List of authorities empowered to issue Scheduled Caste/Scheduled Tribe Certificate.

- (i) District Magistrate/Additional District Magistrate/Collector/Deputy Commissioner/Additional Deputy Commissioner/Deputy Collector/1st Class Stipendiary Magistrate/† Sub-Divisional Magistrate/Taluka Magistrate/Executive Magistrate/Extra Assistant Commissioner.
†(not below of the rank of 1st Class Stipendiary Magistrate).
- (ii) Chief Presidency Magistrate/Additional Chief Presidency Magistrate/Presidency Magistrate.
- (iii) Revenue Officers not below the rank of Tehsildar.
- (iv) Sub Divisional Officer of the area where the candidate and/or his/her family normally resides.
- (v) Administrator/Secretary to Administrator/Development Officer(Lakshadweep)

**FORM OF CERTIFICATE TO BE PRODUCED BY OTHER BACKWARD CLASSES
APPLYING FOR APPOINTMENT TO POSTS UNDER THE GOVERNMENT OF INDIA**

This is to certify that Shri/Smt./Kumari _____ son/daughter of
_____ of village/town _____
in District/Division _____ in the State/Union Territory
_____ belongs to the _____ community
which is recognised as a backward class under the Government of India, Ministry of Social
Justice and Empowerment's Resolution No. _____ dated
_____. Shri/Smt./Kumari _____ and /or his/her family
ordinarily reside(s) in the _____ District/Division of the
_____ State/Union Territory. This is also to certify that he/she does
not belong to the persons/sections (Creamy Layer) mentioned in Column 3 of the Schedule to the
Government of India, Department of Personnel & Training O.M. No. 36012/22/93-Estt. (SCT)
dated 8.9.1993**.

District Magistrate
Deputy Commissioner etc.

Dated:

Seal

*- The authority issuing the certificate may have to mention the details of Resolution of Government of India, in which the caste of the candidate is mentioned as OBC.

** - As amended from time to time.

Note:- The term "Ordinarily" used here will have the same meaning as in Section 20 of the Representation of the People Act, 1950.

Form-II
Disability Certificate
(In cases of amputation or complete permanent paralysis of limbs
and in cases of blindness)
(See rule 4)
(NAME AND ADDRESS OF THE MEDICAL AUTHORITY ISSUING THE
CERTIFICATE)

Recent PP size Attested
Photograph (Showing
face only) of the person
with disability

Certificate No.

Date:

.....
This is to certify that I have carefully examined Shri/Smt/Kum.....
son/wife/ daughter of Shri..... Date of Birth

(DD/ MM/ YY)

Age years, male/female

Registration No. permanent resident of House No.

Ward/Village/Street Post Office District

..... State

whose photograph is affixed above, and am satisfied that:

(A) he/she is a case of :

= locomotor disability

= blindness

(Please tick as applicable)

(B) the diagnosis in his/her case is.....

(A) He/ She has% (in figure)..... percent (in words)
permanent physical impairment/blindness in relation to his/her (part of
body) as per guidelines (to be specified).

2. The applicant has submitted the following document as proof of residence;-

Nature of Document	Date of Issue	Details of authority issuing certificate

(Signature and Seal of Authorised Signatory of notified Medical Authority)

Signature/Thumb
impression of the
person in whose
favour disability
certificate is
issued.

Form-III
 Disability Certificate
 (In case of multiple disabilities)
 (NAME AND ADDRESS OF THE MEDICAL AUTHORITY ISSUING THE
 CERTIFICATE)
 (See rule 4)

Recent PP size Attested
 Photograph (Showing
 face only) of the person
 with disability

Certificate No.

Date:

This is to certify that we have carefully
 examined Shri/ Smt/Kum. /son/wife/daughter of Shri
 Date of Birth..... Ageyears,
 male/female.....

(DD) (MM) (YY)

Registration No..... permanent resident of House No.....

Ward/Village/Street..... Post Office

District.....State whose photograph is affixed above, and
 are satisfied that:

(A) He/she is a Case of Multiple Disability. His/her extent of permanent physical
 impairment/disability has been evaluated as per guidelines (to be specified) for the
 disabilities ticked below, and shown against the relevant disability in the table below:

S.No.	Disability	Affected Part of Body	Diagnosis	Permanent physical impairment/ mental disability (in %)
1	Locomotor disability	@		
2	Low vision	#		
3	Blindness	Both Eyes		
4	Hearing impairment	£		
5	Mental retardation	X		
6	Mental-illness	X		

(B) In the light of the above, his /her over all permanent physical impairment as per
 guidelines (to be specified), is as follows:-

In figures:-percent

In words:-percent

2. This condition is progressive/ non-progressive/ likely to improve/ not likely to improve.

3. Reassessment of disability is :

(i) not necessary,

Or

(ii) is recommended/ after years..... months, and therefore this certificate shall be valid till

(DD) (MM)

(YY)

@ e.g. Left/Right/both arms/legs

Single eye/both eyes

£ e.g. Left/Right/both ears

4. The applicant has submitted the following document as proof of residence:-

Nature of Document	Date of Issue	Details of authority issuing certificate

5. Signature and seal of the Medical Authority.

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Name and seal of Member

Name and seal of Member

Name and seal of the Chairperson

Signature/Thumb impression of the person in whose favour disability certificate is issued.

Form-IV
 Disability Certificate
 (In cases other than those mentioned in Forms II and III)
 (NAME AND ADDRESS OF THE MEDICAL AUTHORITY ISSUING THE
 CERTIFICATE)
 (See rule 4)

Recent PP size Attested Photograph (Showing face only) of the person with disability
--

Certificate No.

Date:

This is to certify that I have carefully examined Shri/Smt./Kum
 son/wife/daughter of Shri Date of Birth.....
 (DD)

(MM) (YY)

Age years, male/female.....
 Registration No. permanent resident of House No..... Ward/Village/Street
 Post Office District..... State
 whose photograph is affixed above, and am satisfied that he/she is a case of
 disability. His/her extent of percentage physical impairment/disability
 has been evaluated as per guidelines (to be specified) and is shown against the relevant
 disability in the table below:-

S.No.	Disability	Affected Part of Body	Diagnosis	Permanent physical impairment/ mental disability (in %)
1	Locomotor disability	@		
2	Low vision	#		
3	Blindness	Both Eyes		
4	Hearing impairment	£		
5	Mental retardation	X		
6	Mental-illness	X		

(Please strike out the disabilities which are not applicable.)

2. The above condition is progressive/ non-progressive/ likely to improve/not likely to improve.

3. Reassessment of disability is :

(i) not necessary

Or

(ii) is recommended/ after years months, and therefore

this certificate shall be valid till (DD) (MM)

(YY)

@ e.g. Left/Right/both arms/legs

e.g. Single eye/both eyes

£ e.g. Left/Right/both ears

4. The applicant has submitted the following document as proof of residence:-

Nature of Document	Date of Issue	Details of authority issuing certificate

(Authorised Signatory of notified Medical Authority)
(Name and Seal)

Countersigned

(Countersignature and seal of the CMO/Medical Superintendent/Head of Government Hospital, in case the certificate is issued by a medical authority who is not a government servant (with seal))

Signature/Thumb impression of the person in whose favour disability certificate is issued.

Note: In case this certificate is issued by a medical authority who is not a government servant, it shall be valid only if countersigned by the Chief Medical Officer of the District.
Note: The principal rules were published in the Gazette of India vide notification number S.O. 908 (E), dated the 31st December, 1996.