



**OFFICE OF THE**  
प्रधान मुख्य आयकर आयुक्त, दिल्ली  
**PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI**  
केन्द्रीय राजस्व भवन, आई० पी० एस्टेट, नई दिल्ली-११०००२  
**C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002**

F. No. P-307/5/T&P/2020-21/11 888

Date: 31-03-2021

**ORDER NO. 664 / NGO**  
**2020-21**

**Sub: Estt.-Non-Gazetted – Deemed Posting of Officials of Income Tax -reg.**

CBDT has introduced Faceless/E-Assessment scheme w.e.f. 13/08/2020. In view of the E-Assessment scheme, the below mentioned orders were issued by Pr. CCIT office, Delhi:

- Diversion of charges Order No. 84 dated 29.08.2020 issued vide F.No. P-356/E-ASSMNT/Pr.CCIT/2019-20/1774.
- Creation of Residual Hierarchy vide order No. 85 dated 28.08.2020 issued vide F.No. P-356/E-ASSMNT/Pr.CCIT/2019-20/1775.

2. Vide above mentioned orders, the respective charges under NeAC/ReAC have been created by diversion of charges from the erstwhile Assessment Charges under PCIT 01 to PCIT 24. After these diversion of charges, the transfer and posting of Income Tax Officials of different cadres in the newly created charges under NeAC/ReAC and Residual/Jurisdictional charges i.e. PCIT 01, PCIT 04, PCIT 07, PCIT 10, PCIT 12, PCIT 15, PCIT 20 have been ordered. All Officials could not be covered vide the different Transfer Orders passed in respect of all the Non-Gazetted cadres depending on their respective stay position. These officials still continue to work under their erstwhile charges while their salary is disbursed from different DDO of ReAC charges created post diversion of charges from the erstwhile Assessment Charges.

3. In such cases, the Official of Income Tax who is still working in Residual/Jurisdictional charge till date and their salary is being disbursed by DDO of ReAC charge would continue to work in that Residual/Jurisdictional charge till further orders and the Residual/Jurisdictional charge in which they are working as of now would be treated as their deemed charge for all service related matters including APAR, Leave, etc. **Further, concerned DDO of ReAC charges are hereby directed to transfer the Service Book of such officials to respective charge(s) as per table below under intimation to this office:**

S. No.	Erstwhile Charge where the Official was posted	Residual/Jurisdictional Charge in which erstwhile charge merged
1	PCIT-02, 03	PCIT-01
2	PCIT-05, 06	PCIT-04
3	PCIT-08, 09	PCIT-07
4	PCIT-11, 16, 17	PCIT-10
5	PCIT-13, 18, 21	PCIT-12
6	PCIT-14, 22, 23, 24	PCIT-15
7	PCIT-19	PCIT-20

4. For example, before introduction of Faceless/E-Assessment scheme, the Official of Income Tax who was posted in PCIT-23 and have not been transferred vide transfer orders passed so far. As of now, the post of PCIT-23 stands diverted to PCIT (ReAC)(RU)-02 charge while jurisdiction of assessee under their charge alongwith staff were brought under the charge of PCIT-15. But, the salary of such Officials of Income Tax is still being disbursed from the DDO of newly created PCIT (ReAC)(RU)-02 charge while they are working in PCIT-15. In such cases, the DDO of newly created PCIT (ReAC)(RU)-02 charge needs to transfer the Service Book of such official to their working charge i.e. DDO of PCIT-15 charge.

5. On the contrary, there may be some cases where some Officials of Income Tax are working in newly created ReAC charges without any transfer orders. In such cases, the ReAC charge in which they are working as of now would be treated as their deemed charge for all service related matters including APAR, Leave, etc.

6. The compliance of this instant may also be shared/endorsed to/with this office by 05.04.2021.

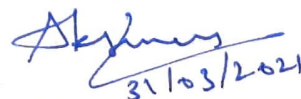
7. This issues with the approval of the Competent Authority.

— Sd —

(VIVEK NAGRATH)  
DCIT (HQRS-PERS.) (NON-GAZETTED)  
NEW DELHI

**Copy to:**

01. All Principal Chief Commissioners of Income Tax and Principal Directors General of Income Tax, Delhi Region, New Delhi. ,
02. All Chief Commissioners of Income Tax and Directors General of Income Tax, Delhi Region, New Delhi.
03. The Principal Commissioners/Commissioners of Income Tax, Delhi- 1,4,7,10,12,15,20, ReAC Assessment Unit – 1 to 10, ReAC Verification Unit 1 to 4, ReAC Review Unit – 1&2, ReAC Technical Unit – 1, Central-1 to 3, Intl Tax-1 to 3, New Delhi.
04. The Commissioners/Directors of Income Tax, (Appeal Unit)-1 to 31, (Appeal)-23 to 31, (Appeal)-42 to 44, APA, Exemptions, I & CI, Audit-1 & 2, ITAT, Judicial, Appropriate Authority, TDS-1, TDS-2, erst. LTU, DRP, CO, Transfer Pricing-1 to 3, New Delhi.
05. The Addl. Directors General of Income Tax, (Expenditure Budget), Recovery, IT, Audit, Infra-1 & 2, Investigation-1 &2, L& R-1 & 2, TPS, Vigilance, HRD, New Delhi.
06. The Addl/Joint Commissioners of Income Tax, Coordination, Personnel, Vigilance, New Delhi.
07. The Under Secretary (V&L), CBDT, New Delhi.
08. The Deputy/Asstt. Commissioner of Income Tax (Admn)/(Coord)/(Finance)/(Litigation)/(Personnel) (NG)/(Vigilance), New Delhi.
09. Personnel Book.
10. Officials concerned.
11. All recognized Associations, New Delhi.
12. Notice Board and on our website [www.incometaxdelhi.org](http://www.incometaxdelhi.org)

  
31/03/2021

(ANURAG KUMAR SINGH)  
INCOME-TAX OFFICER(HQ-PERSONNEL)(NG)  
NEW DELHI