

### OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI C. R. BUILDING, L.P. ESTATE, NEW DELHI-110002

F.NO. 01-2024-25/correspondence/NG Personnel (APAR)/ 243

DATEDO 4/0 4/2024

To.

All Pr.Chief Commissioners of Income Tax and Pr. Directors General of Income Tax, Delhi Region, New

All Chief Commissioners of Income Tax and Directors General of Income Tax, Delhi Region, New Delhi

The Pr. Commissioners/commissioners of Income Tax, Delhi-01,04,07,10,12,15,20, ReFAC (AU)-1 to 10, ReFAC (VU)-1 to 4, ReFAC (RU)-1 & 2, ReFAC (TU) 01, Central-1 to 3 and Intl. Tax- 1 to 3, New Delhi.

The Commissioners/Directors of Income Tax, (Appeal Unit) 1 to 31, (Appeal)-23 to 31, (Appeal)-42 to 44, APA, Exemption, I&Cl, Audit- 01 & 02, ITAT, Judicial, Appropriate Authority, TDS-01 & 02, DRP, CO, Transfer Pricing-01 to 03, New Delhi.

The Addl. Directors General of Income Tax, Expenditure Budget, DTRTI, Recovery, IT, Audit, Infra-01 & 02, Investigation- 01 & 02, L&R-01 & 02, TPS, Vigilance, HRD, New Delhi.

The Addl./Joint Commissioners of Income Tax, Administration, Coordination, Vigilance, Personnel, New

The Under Secretary (V &L), CBDT, New Delhi.

The Dy/Asstt. Commissioners of Income Tax, Admn, Coord, Finance, Litigation, Pers., Vigilance, New Delhi.

Madam/Sir

Subject:- Observing APAR Fortnight from 01.04.2024 to 15.04.2024-reg.

Kindly refer to the subject cited above.

in this regard, the undersigned has been directed to forward the letter dated 02.04.2024 received from HRD(copy enclosed), vide which it has been communicated to observe "APAR Fortnight" in the Department from 01.04.2024 to 15.04.2024 to enhance compliance of timely completion of APARs.

The timelines to be followed in relation to writing of APARs for the Reporting Period 2023-24 have already been circulated vide this office letter dated 01.04.2024(copy enclosed).

Further, the APAR forms pertaining to different Group-C cadres are readily available on the official website www.incometaxdelhi.org and the same can be assessed via the links as detailed in 'Annexure B'.

This issues with the approval of the Competent Authority.

Encl: As above

Yours faithfully.

( VIVER NAGRAT

JCIT (HQRS, PERSONNEL),

NEW DELHI

#### Copy to

- 1. The Addl/Joint Commissioner of Income Tax, Administration, Coordination, Vigilance, New Delhi.
- 2. The Deputy/Assistant Commissioner of Income Tax, Admn/Coord/Finance/Personnel/Vigilance and all DDOs Delhi Charge including Central and DG (Inv)(Exemption), DI(Inv), New Delhi.
- 3. The Income Tax Officer, PRO/Protocol/Welfare/Admn/Form Store/MST unit, New Delhi.
- 4. All recognized Associations, New Delhi, Notice Board and on the website www.incometaxdelhi.org

( VIVER NAGRATH ) JCIT (HQRS. PERSONNEL).

NEW DELHI

# APAR FORM DOWNLOAD LINKS ON THE WEBSITE www.incometaxdelhi.org

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# Government of India Ministry of Finance Central Board of Direct Taxes Directorate of Income Tax (Human Resources Development)

2<sup>nd</sup> Floor, K Ramp, JLN Stadium, New Delhi-110003

F.No. HRD/PM/APAR/403/SPARROW/2022-23/ 46

Dated 02.04 2024

To.

All the Pr.CCsIT(CCA)/Pr.DGsIT/CCsIT/DGsIT

Subject: Observing APAR Fortnight from 01.04.2024 to 15.04.2024-reg.

Respected Madam/Sir,

Kindly refer to the letter F.No. HRD/PM/APAR/403/SPARROW/2021-22/ 10885 dated 18.02.2022 and F.No. HRD/PM/APAR/403/SPARROW/2021-22/11727 dated 22.03.2022 of this office on the subject "Timely completion of APARs as per the timeline of the DoPT by Group A & Group B Officers of the Income Tax Department". It was also stated that 1st April to 15<sup>th</sup> April will be observed as "APAR Fortnight" in the Department every year to enhance timely compliance.

- 2. Accordingly, 1<sup>st</sup> April 2024 to 15<sup>th</sup> April 2024 will be observed as "APAR Fortnight". It is requested to carry out the following activities during this period:
  - All the officers should be made aware about the timelines (enclosed as Annexure) for filing, reporting, and reviewing of APARs.

Workflow should be created by Primary /Alternate Custodians by 15th April

Blank APAR forms should be distributed to the **Group-C officials** and encourage them to submit their self-appraisals before 30<sup>th</sup> April.

Online/in-person training should be conducted by Primary /Alternate Custodians as and when required.

3 This issues with the approval of the Competent Authority.

Yours faithfully.

Encl: as above

(Arti Rawat)

Dy. Director of Income tax (Admin.). HRD

Copy to: The Data Base Cell for uploading this letter on irsofficersonline.

### **APAR Timelines**

		Date by which to be completed
S.No.	Activity	31 <sup>st</sup> March.
1	Distribution of blank APAR forms to all concerned (i.e., to the officer to be reported upon where self-appraisal has to be given and to reporting officers	30 <sup>th</sup> April**
2	and to reporting officers where self-appraisal is not to be given) Submission of self-appraisal to reporting officer by officer to be reported upon (where applicable).	
3	Submission of report by reporting officer to the reviewing officer	30 <sup>th</sup> June
4	Report to be completed by Reviewing Officer and to be sent to Administration or CR Section/Cell or accepting authority, wherever provided.	31 <sup>st</sup> July
5	Appraisal by accepting authority, wherever provided	31 <sup>st</sup> August
6	<ul><li>(a) Disclosure to the officer reported upon where there is no accepting authority</li><li>(b) Disclosure to the officer</li></ul>	01 <sup>st</sup> September
7	Possint of source at the if source ADAD	15 <sup>th</sup> September
	Receipt of representation, if any, on APAR	15 days from the date of receipt of the communication
8	Forwarding of representations to the competent authority  (a) where there is no accepting authority for APAR  (b) where there is an accepting	21 <sup>st</sup> September
9	authority for APAR Disposal of representation by the competent authority	O6 <sup>th</sup> October  Within one month from the date of receipt of
10	Communication of the decision of the competent authority on the representation by the APAR Cell	representation. 15 <sup>th</sup> November
11	End of entire APAR process, after which the APAR will be finally taken on record	30 <sup>th</sup> November

<sup>\*\*</sup> Prior to reporting year 2022-23, this was 15<sup>th</sup> April.

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## OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELHI C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002

F.NO. 05-2023-24/correspondence/NG Personnel (APAR)/60

DATED: 1/4/2024

To,

All Pr.Chief Commissioners of Income Tax and Pr. Directors General of Income Tax, Delhi Region, New Delhi.

All Chief Commissioners of Income Tax and Directors General of Income Tax, Delhi Region, New Delhi.

The Pr. Commissioners/commissioners of Income Tax, Delhi-01,04,07,10,12,15,20, ReFAC (AU)-1 to 10, ReFAC (VU)-1 to 4, ReFAC (RU)-1 & 2, ReFAC (TU)-01, Central-1 to 3 and Intl. Tax- 1 to 3, New Delhi.

The Commissioners/Directors of Income Tax, (Appeal Unit) 1 to 31, (Appeal) 23 to 31, (Appeal) 42 to 44, APA, Exemption, I&Cl, Audit- 01 & 02, ITAT, Judicial, Appropriate Authority, TDS-01 & 02, DRP, CO, Transfer Pricing 01 to 03, New Delhi.

The Addl. Directors General of Income Tax, Expenditure Budget, DTRTI, Recovery, IT, Audit, Infra-01 & 02, Investigation- 01 & 02, L&R-01 & 02, TPS, Vigilance, HRD, New Delhi.

The Addl./Joint Commissioners of Income Tax, Administration, Coordination, Vigilance, Personnel, New Delhi.

The Under Secretary (V &L), CBDT, New Delhi.

The Dy/Asstt Commissioners of Income Tax, Admn, Coord, Finance, Litigation, Pers., Vigilance, New Delhi.

Madam/Sir,

Subject:- Timely completion of APARs for the Reporting Year 2023-24 in case of Non Gazetted Staff-reg.

Kindly refer to the subject cited above

In this regard, the undersigned has been directed to state that since APARs are vital for proper personnel administration and it is essential that they are completed in a time-bound manner and as writing of APARs within the due date is a public duty of each Official, the APAR timelines to be followed for the Reporting Period 2023-24 are communicated herewith in the form of "Annexure A" and in relation to the writing of APARs, the officials may find the desired APAR forms for respective cadres on the website www.incometaxdelhi.org.

Keeping in view the guidelines issued for timely completion of APARs issued vide OM No 21011/02/2009-Estt.A dated 16.02.2009 of the DOPT, the undersigned has been directed to request you to inform all officials in your Charge that, if the self-appraisal from the Official Reported Upon(ORU) is not received in time, the Reporting Officer should take it upon himself/herself to remind the official to be reported upon in writing, asking him/her to submit his/her self-appraisal. If no self appraisal is received by the stipulated date (i.e 30<sup>th</sup> April, 2024, as revised w.e.f reporting year 2022-23), the Reporting Officer can proceed to write the report as per the DoPT 0M. The timeline for reporting APAR for Reporting Year 2023-24 is 30<sup>th</sup> June, 2024.

The undersigned has been further directed to request you to inform all officials in your Charge that in case the APAR is not reported (where self-appraisal was submitted)/not initiated and reported (where self-appraisal was not submitted) by the Reporting Officer for any reason beyond 30.06.2024, he/she shall forfeit his/her right to enter any remarks in the APAR of the ORU and the Reviewing Officer shall initiate all such unreported APARs and forward the same to the custodian office by 31.07.2024, after which the Reviewing Officer shall also forfeit his/her right to enter any remarks in the APAR.

In this connection, it is pertinent to mention that there have been instances where the APARs for certain periods are not written in time and at the time of promotions/MACPs, the officials claim to have submitted their APARs in time to the respective Reporting/Reviewing Officers. However, for the reasons unknown, the APARs so initiated are not found to have been forwarded to this office and the Reporting/Reviewing Officers have retired by the time the APARs are required. In such situations, the officials request the issuance of NRCs for deficient periods, citing the retirement of the respective officers as the reason. In this regard, the undersigned is directed to convey that such requests of the officials would be addressed on providing proof of timely submission of APARs to their respective officers, in absence of which, no NRCs for such reasons would be drawn.

Lastly, in view of the said DoPT OM as mentioned at S. No.2, the undersigned has been directed to reiterate that the Competent Authority will review the status post the lapse of timelines available for Reviewing Officer and may call for the explanation of the concerned Official Reported Upon / Reporting Officer / Reviewing Officer for not having performed the public duty of writing the APARs within the due date in appropriate cases. Action as per DoPT guidelines where the APARs are not written or not graded as per the timelines may also be proposed, wherever necessary.

Encl: As above

( VIVEK MAGRAŤH ) JCIT (HQRS: PERSONNEL), NEW DELHI

Copy to

- 1. The Addl/Joint Commissioner of Income Tax, Administration, Coordination, Vigilance, New Delhi.
- 2. The Deputy/Assistant Commissioner of Income Tax, Admn/Coord/Finance/Personnel/Vigilance and all DDOs Delhi Charge including Central and DG (Inv)(Lxemption), DI(Inv), New Delhi.
- 3. The Income Tax Officer, PRO/Protocol/Welfare/Admn/Form Store/MST unit, New Delhi
- 4. All recognized Associations, New Delhi, Notice Board and on the website www.incometaxdelhi.org

( VIVEK NAGRATH )
JCIT (HQRS, PERSONNEL)

NEW DELHI

### Annexure-

## Time schedule for preparation/completion of APAR (Reporting year-Financial year) 2523-24

S.No.	Activity	Date by which to be completed	
1.	Distribution of blank APAR	31st March	
	forms to all concerned (i.e., to officer to be reported upon where self-appraisal has to be given and to reporting officers where self-appraisal is not to be given)	(This may be completed even a week earlier).	
2.	Submission of self-appraisal to reporting officer by officer to be reported upon (where applicable).	3€ April.	
3.	Submission of report by reporting officer to reviewing officer	30 <sup>th</sup> June	
4.	Report to be completed by Reviewing Officer and to be sent to Administration or CR Section/Cell or accepting authority, wherever provided.	31 <sup>st</sup> July	
5.	Appraisal by accepting authority, wherever provided	31 <sup>n</sup> August	
6.	(a) Disclosure to the officer reported upon where there is no accepting authority	01 <sup>st</sup> September	
	(b) Disclosure to the officer reported upon where there is accepting authority	15 <sup>th</sup> September	
7.	Receipt of representation, if any, on APAR	15 days from the date of receipt or communication	
8.	Forwarding of representations to the competent authority		
	(a) where there is no accepting authority for APAR	21st September	
	(a) where there is accepting authority for APAR	06 <sup>th</sup> October	
9.	Disposal of representation by the competent authority	Within one month from the date of receipt of representation.	
10.	Communication of the decision of the competent authority on the representation by the APAR Cell		
11.	End of entire APAR process, after which the APAR will be finally taken on record	30 <sup>th</sup> November	

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Government of India

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Ministry of Finance/ Department of Revenue

मानवसंसाधनविकासनिदेशातयःDirectorate of Human Resource Development

केदीयपत्यक्षकरबोई:Central Board of Direct Taxes

गेटन॰। द्वितीय ततः जवाहरतात नेहरू स्टेडियमाGate No ा 2 to Floor Jawaharla! Nehru Stadium

नईदिल्ली-१1०००)/New Dein -110003

F No HRD/PM/APAR/403/SPARROW/2020-21/3/2

Dated 17 04 2023

To

All the Pr. CCsIT (CCA)/Pr.DGsIT/CBDT

Subject: Revision of last date for submission of self-appraisal by the Officer Reported Upon (ORU) to the Reporting Officer from 15th April to 30th April from the Reporting Year 2022-23 onwards for the officers/officials of the Income Tax Department - reg.

Kindly refer to the above

- The DoPT has revised the last date of submission of self-appraisal by the ORU to the Reporting Officer from 15th April to 30th April from the reporting year 2022-23 for the officers/officials of the Income Tax Department
- It is accordingly informed that the date for submission of self-appraisal by the Officer Reported Upon stands revised from 15th April to 30th of April from the Reporting Year 2022-23 onwards

(Saurabh Platap Singh) DDIT (\$PARROW)
HRD, CBDT, New Delhi

Copy to-

1 Data Base Cell with the request to upload the letter on irsofficersonline gov in

DDIT (SPARROW)



### OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, DELIH C. R. BUILDING, L.P. ESTATE, NEW DELIII 110002

F.NO. 05-2023-24/correspondence/NG Personnel (APAR)

DATED 27 042021

To,

All Pr.Chief Commissioners of Income Tax and Pr. Directors General of Income Tax. Delhi Region, New

All Chief Commissioners of Income Tax and Directors General of Income Tax, Delhi Region, New Delhi

The Pr. Commissioners/commissioners of Income Tax, Delhi 01,04,07,10,12,15,20, ReFAC (AU): 1 to 10,

ReFAC (VU)-11 to 4, ReFAC (RU) 1 & 2, ReFAC (TU) O1, Central 1 to 3 and Intl. Tax. 1 to 3, New Delhi

The Commissioners/Directors of Income Tax, (Appeal Unit) 1 to 31, (Appeal) 23 to 31, (Appeal) 42 to 44, APA, Exemption, I&CI, Audit. O1 & 02, ITAT, Judicial, Appropriate Authority, TDS -01 & 07, DRP, CO,

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The Addl./Joint Commissioners of Income Tax, Administration, Coordination, Vigilance, Personnel, New Delhi

The Under Secretary (V &L), CBDT, New Delhi.

The Dy/Asstt. Commissioners of Income Tax, Admn, Coord, Finance, Litigation, Pers., Vigilance, New Delhi

Madam/Sir,

Subject:- Revision of last date for submission of self appraisal by the Officer Reported Upon(ORU) to the Reporting Officer from 15<sup>th</sup> April to 30<sup>th</sup> April from the Reporting Year 2022-23 onwards for the officers/officials of Income Tax Department- reg.

Kindly refer to the subject cited above.

In this regard, please find enclosed the letter dated 17.04.2023 issued by Directorate of HRD, vide which the revised last date for submission of self appraisal by the Officer/Officials Reported Upon from Reporting Period 2022-23 onwards has been circulated.

The undersigned is further directed to request your good self to kindly circulate the same amongst all the officer/officials posted in your charge for necessary compliance of the same Yours faithfully.

Encl: As above

(ANURAG KUMAR SINGH) ITO(HQRS. PERSONNEL NG),

O/o Pr. CCIT(CCA), NEW DELHI

### Copy to:

- 1. The Deputy/Assistant Commissioner of Income Tax, Admn/Coord/Finance/Personnel/Vigilance and all DDOs Delhi Charge including Central and DG (Inv)(Exemption), DI(Inv), New Delhi.
- 2. The Income Tax Officer, PRO/Protocol/Welfare/Admn/Form Store/MST unit, New Delhi.
- 3. All recognized Associations, New Delhi, Notice Board and on the website www.incometaxdelhi.org

ITO(HQRS. PERSONNEL NG), O/o Pr CCIT(CCA), NEW DELHI