

HIGH COURT OF MADHYA PRADESH, JABALPUR

Endt. No. 1005 /Confdl /2022
II-2-20/96

Dated 29th September, 2022

Copy of Vacancy Circular No. A-12023/1/2021-ADMIN-III, dated 19.09.2022, received from the Under Secretary to the Govt. of India, Ministry of Law and Justice, Department of Legal Affairs, New Delhi along with enclosures; regarding vacancy to the 18 posts of Member (Judicial) in the Income Tax Appellate Tribunal (ITAT), situated at various cities in the Country is being uploaded for information of all eligible and willing candidates.

Encl: As above.


(RAMKUMAR CHOUBEY)
REGISTRAR GENERAL

A-12023/1/2021-ADMIN-III
Government of India
Ministry of Law and Justice
Department of Legal Affairs

New Delhi-110001
Dated, the 19th September, 2022

Vacancy Circular

Subject -	Selection for the posts of Member (Judicial and Accountant) in the Income Tax Appellate Tribunal (ITAT) - reg.
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1. Tribunal - The Income Tax Appellate Tribunal (ITAT) is an Appellate authority established under section 252 of the Income Tax Act 1961 to hear various appeals under the Income Tax Act, 1961. The headquarter of the Tribunal is situated at Mumbai and its Benches are situated at various cities in the country. A Member, upon being appointed may be posted at any of the Benches of the ITAT and carries an All India transfer liability.
2. Vacancy - Applications are invited for the following existing and anticipated vacancies: The vacancies are tentative and may decrease or increase without prior notice.

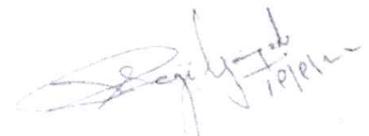
Sl. No.	Name of the Post	Number of Posts (Tentative)
1	Member (Judicial)	18
2	Member (Accountant)	22

3. Qualification.- The qualifications, eligibility, salary and other terms and conditions of the appointment of a candidate will be governed by the provisions of the Tribunal (Conditions of Service) Rules, 2021

4. Procedure for Selection. - The Search-Cum-Selection Committee, constituted under the Tribunal Reforms Act, 2021 for recommending names for appointment to the said posts, shall scrutinise the applications with respect to suitability of applicants for the posts by giving due weightage to qualification and experience of candidates and shortlist candidates for conducting personal interaction. The final selection will be done on the basis of overall evaluation of candidates done by the Committee based on the qualification, experience and personal interaction.

5. Application Procedure -

- (a) Applications of all eligible candidates as per bio-data in the proforma at **Annexure-I** are required to be submitted **online latest by 17.10.2022**. Applicants can Log on to <https://legalaffairs.gov.in/itac-recruitment> to access the Online Application portal.


19/9/22

- (b) Eligible and willing officers are requested to apply online through proper channel (wherever applicable). The application of such applicants as per 5(a) above is to be submitted **online by 17.10.2022** and is to be accompanied with (i) Certificate to be furnished by the employer/ head of office/ forwarding authority as in **Annexure-II** (ii) clear photocopies of the up-to-date CR/APAR dossiers of the officer containing CR/APARs of at least last five years duly attested by a Group A officer (iii) cadre clearance (iv) integrity certificate/clearance from vigilance and disciplinary angle as in **Annexure-III** (v) statement giving details of major or minor penalties, if any, imposed on the officer during the last ten years.

In cases where Annexure II and III of the Form are required to be furnished for applicants as per 5(b) above, the same can be uploaded on the web portal <https://legalaffairs.gov.in/itat-recruitment> latest by 31.10.2022.

6. No TA/DA will be admissible to the candidates to be called for interview/interaction. The candidates are required to make own arrangements
7. Advertisement and Prescribed application form can be accessed from Ministry's website <https://legalaffairs.gov.in/itat-recruitment> and Tribunal's website <https://itat.gov.in>
8. Incomplete applications and applications, received after due date without necessary Annexures, as mentioned above, will not be entertained.


(Saji Gopinath P)

Under Secretary to the Govt. of India

**CERTIFICATE TO BE FURNISHED BY THE EMPLOYER/
HEAD OF OFFICE/FORWARDING AUTHORITY**

1. Certified that the particular furnished by Shri/ Smt/ Kum _____ are correct and he/she possesses educational qualifications and experience mentioned in Annexure-I.
2. It is also certified that there is no vigilance/ disciplinary case either pending or being contemplated against him/her and vigilance clearance issued by CVO in the enclosed Annexure (III).
3. His/her integrity is certified.
4. No major or minor penalty was imposed on Shri/Smt/Kum _____ during the last 10 years period.
5. The up-to-date attested Photostat copies of ACR/APAR of last years (each Photostat copy of ACR/APAR should be attested) in respect of Shri/Smt/Kum _____ in enclosed herewith.

Seal & Signature of the Cadre Controlling Authority

Annexure-III

PARTICULARS OF THE OFFICERS FOR WHOM VIGILANCE CLEARANCE IS BEING SOUGHT

(To be furnished and signed by the CVO or HOD)

1. Name of the Officer (in full) :
2. Fathers name :
3. Date of Birth :
4. Date of Retirement :
5. Date of entry into service :
6. Service to which the officer belongs :
including batch /year/ cadre etc. ,
wherever applicable
7. Positions held (During ten preceding years):

S. No	Organization (name in full)	Designation & Place of Posting	Administrative/ Nodal Ministry/ Department concerned (in case of officers of PSUs etc.)	From	To

8. Whether the officer has been placed on :
the agreed list or list of Officer of
Doubtful Integrity (if yes, details to be
given)
9. Whether any allegation of misconduct
Involving vigilance angle was examined
against the officer during the last 10
Years and if so with what result (*)

10. Whether any punishment was awarded to :
the officer during the last 10 years and if
so, the date of imposition and details of
penalty (*)

11. Is any disciplinary/ criminal proceedings :
or charge sheet pending against the
officer as on date (if so, details to be
furnished, including reference number, if
any of the Commission)

12. Is any action contemplated against the :
Officer as on date (if so, details to be
furnished (*)

(*) If vigilance clearance had been obtained from the Commission in the past, the information may be provided for the period thereafter,

Date:

(NAME AND SIGNATURE)

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 15th September, 2021

G.S.R. 635 (E).—In exercise of the powers conferred by section 3 of the Tribunal Reforms Act, 2021 (33 of 2021) and in supersession of the Tribunal, Appellate Tribunal and other Authorities (Qualifications, Experience and other Conditions of Service of Members) Rules, 2020 except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:—

**CHAPTER I
PRELIMINARY**

1. Short title, commencement and application.—

- (1) These rules may be called the Tribunal (Conditions of Service) Rules, 2021.
- (2) Save as provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
- (3) These rules shall apply to the Chairperson and Member of the Tribunal as specified in column (2) of the First Schedule of the Tribunal Reforms Act, 2021 (33 of 2021).

2. Definitions.— In these rules, unless the context otherwise requires, - (a)“Act” means an Act specified in column (3) of the First Schedule to the Tribunal Reforms Act, 2021 (33 of 2021);

- (b) “Chairperson” shall have the same meaning as assigned to it in clause (a) of the section 2 of the Act;
- (c) “Committee” means the Search-cum-Selection Committee referred to in sub-section (3) of section 3 of the Act;
- (d) “Member” shall have the same meaning as assigned to it in clause (b) of the section 2 of the Act;
- (e) “Tribunal” shall have the same meaning as assigned to it in clause (e) of section 2 of the Act;
- (f) words and expressions used herein and not defined but defined in the Act shall have the same meanings respectively assigned to them in the respective Acts.

**CHAPTER II
APPOINTMENT OF CHAIRPERSON AND MEMBER**

3. Qualifications.— (1) In case of Industrial Tribunal under the Industrial Disputes Act, 1947 (14 of 1947), a person shall not be qualified for appointment as *Presiding Officer*, unless he,-

- (a) is, or has been, a Judge of a High Court; or
- (b) has, for a combined period of ten years, been a District Judge and Additional District Judge.

(2) In case of Income-tax Appellate Tribunal under the Income-tax Act, 1961 (43 of 1961), a person shall not be qualified for appointment as ,-

- (a) *President* unless he is a sitting or retired Judge of a High Court and who has completed not less than seven years of service as a Judge in a High Court or a Vice-President of the Income-tax Appellate Tribunal;
- (b) *Vice-President*, unless he has been a Member; and
- (c) *Judicial Member*, unless, —
 - (i) he has, for a combined period of ten years, been a District Judge and Additional District Judge; or
 - (ii) he has been a member of the Indian Legal Service with ten years of experience in litigation and has held a post of Additional Secretary or any equivalent or higher post for two years; or
 - (iii) he has been an advocate for ten years with substantial experience in litigation under Income-tax laws in Income-tax Appellate Tribunal, High Court or Supreme Court;
- (d) *Accountant Member*, unless, —
 - (i) he has for twenty-five 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 a 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 Principal Commissioner of Income-tax or any equivalent or higher post and has performed judicial, quasi-judicial or adjudicating function for three years.

(3) In case of Customs, Excise and Service Tax Appellate Tribunal under the Customs Act, 1962 (52 of 1962), a person shall not be qualified for appointment as,-

(a) *President* unless, —

(i) he is, or has been, a Judge of a High Court and who has completed not less than seven years of service as a Judge in a High Court; or

(ii) he is the member of the Appellate Tribunal;

(b) *Judicial Member*, unless, —

(i) he has, for a combined period of ten years, been a District Judge and Additional District Judge; or

(ii) he has been a member of the Indian Legal Service with ten years of experience in litigation and has held a post of Additional Secretary or any equivalent or higher post for two years; or

(iii) he has been an advocate for ten years with substantial experience in litigation under indirect tax laws in Customs, Excise and Service Tax Appellate Tribunal, High Court or Supreme Court;

(c) *Technical Member*, unless he has been a member of the Indian Revenue Service (Customs and Central Excise Service Group 'A') and has held the post of Principal Commissioner of Customs or Central Excise or any equivalent or higher post and has performed judicial, quasi-judicial or adjudicating function for three years.

(4) In case of Appellate Tribunal under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (13 of 1976), a person shall not be qualified for appointment as,-

(a) *Chairman*, unless he is, or has been, a Judge of a Supreme Court or Chief Justice of a High Court;

(b) *Member*, unless he has held the post of Additional Secretary to the Government of India or any equivalent or higher post and has performed judicial, quasi-judicial or adjudicating function for three years.

(5) In case of Tribunals under the Administrative Tribunal Act, 1985 (13 of 1985), a person shall not be qualified for appointment as,-

(a) *Chairman*, unless he, —

(i) is, or has been, a Judge of a High Court; or

(ii) has, for a period of not less than three years, held office as Administrative Member or Judicial Member in the Central Administrative Tribunal.

(b) *Judicial Member*, unless he,—

(i) is, or has been, a Judge of a High Court; or

(ii) has held the post of Additional Secretary to the Government of India or any equivalent or higher post in the Department of Legal Affairs or the Legislative Department including Member-Secretary, Law Commission of India; or

(iii) has, for a combined period of ten years, been a District Judge and Additional District Judge; or

(iv) has, for ten years, been an advocate with substantial experience in litigation in service matters in Central Administrative Tribunal, Armed Forces Tribunal, High Court or Supreme Court.

(c) *Administrative Member*, unless he has held the post of Additional Secretary to the Government of India or any other post under the Central Government or a State Government and carrying the scale of pay which is not less than that of an Additional Secretary to the Government of India:

Provided that the officers belonging to the All-India services who were or are on Central deputation to a lower post shall be deemed to have held the post of Additional Secretary from the date such officers were granted proforma promotion or actual promotion whichever is earlier to the level of Additional Secretary and the period spent on Central deputation after such date shall count for qualifying service for the purpose of this clause.