G.S.R XX.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules regulating the method of recruitment to the posts of Officers and other Employees in the Goods and Services Tax Appellate Tribunal, namely:-

1. Short title and commencement.—(1) These rules may be called the Goods and Services Tax Appellate Tribunal (Recruitment, Salary and other Terms and Conditions of Service of Officers and other Employees) Rules, 2024.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. **Definitions.**—(1) In these rules, unless the context otherwise requires, -

- a) "Act" means the Central Goods and Services, Act 2017 (12 of 2017);
- b) "Appointing Authority" means the Central Government or the Authority to whom the powers are delegated by the Central Government for making appointments of officers and employees in the Appellate Tribunal by a notification;
- c) "Appellate Tribunal or GSTAT" means the Goods and Services Tax Appellate Tribunal constituted under section 109 of the Act;
- d) "President" means the President of the Appellate Tribunal appointed under section 110 of the Act;
- e) "Schedule" means the Schedules annexed to these rules.

(2) All the words and expressions used and not defined in these rules, but defined in the Act shall have the same meanings respectively assigned to them in the Act.

3. Application.—These rules shall apply to the posts specified in column (1) of the Schedule-I annexed to these rules.

4. Number of posts, classification and level in pay matrix.—The number of post of officers and employees, their classification and level in pay matrix attached thereto shall be as specified in columns (2) to (4) of Schedule – I.

5. Method of recruitment, age-limit, qualifications, etc.—The method of recruitment, age-limit, qualifications and other matters relating there to shall be as specified in columns (5) to (13) of Schedule-I.

6. **Appointment.**—Appointment of Officers and other employees of Appellate Tribunal shall be made by Appointing Authority, provided that the appointments to the posts in Level 11 or above in Pay Matrix of Seventh Central Pay Commission shall be made with the approval of Central Government.

7. Procedure for appointment by direct recruitment.—Appointing Authority shall invite applications by advertisement on all India basis, for the posts of officers and employees in the Appellate Tribunal and shall process for making appointment, through a recognized professional agency having adequate experience in making recruitment in Central Government, Public Sector Undertakings, Tribunals and the like as decided by the Central Government.

8. Procedure for appointment on deputation basis.—The Appointing Authority shall invite applications for the posts through wide advertisement including publishing invariably in Employment News. Selection shall be made on the basis of recommendation of the Selection Committee prescribed in Schedule-I for the respective posts

9. Absorption of employees on appointment on deputation.—(1) Notwithstanding anything contained in the provisions of these rules, the persons appointed on deputation basis, who fulfill the qualifications and experience laid

down in these rules and who are considered suitable by Departmental Promotion Committee, shall be eligible for absorption, in respective grade subject to the condition that such persons exercise their option for the absorption

(2) Such absorption shall also be subject to the condition that their parent departments or cadre controlling authorities do not have any objection to their being absorbed in the Appellate Tribunal.

(3) Seniority of officer or employees mentioned in sub rule (1) shall be determined with reference to the date of their absorption to the post concerned.

(4) Once such officers or employees exercise their option for absorption, thay shall not be eligible to return to their parent departments or cadre at any point thereafter.

10. Committees for confirmation, deputation or promotion.- (1) The Central Government shall constitute Departmental Promotion Committee, Selection Committee and Confirmation Committee as prescribed in Schedule-I.

(2) Where the Chairperson or Member of the said Committees as prescribed in Schedule-I is not available, the Central Government may nominate a person, not lower than the rank of Joint Secretary, as Chairperson or Member of the Committee, as the case may be, as it may deem appropriate.

(3) Any two Members of the Committees present shall constitute a quorum for any meeting and every decision of the Committees shall be based on majority of the Members present in the meeting.

(4) The Chairperson of the Committees shall not have a casting vote and in case of a tie in decision, the matter may be referred to the Central Government for appropriate directions.

(5) No decision of the said Committees shall be invalid merely by reason of any vacancy or defect in the constitution of the said Committees.

11. Conditions of service.—(1) The conditions of service of the officers and employees of the Appellate Tribunal in matters of pay, allowances, leave and other conditions of service shall be regulated in accordance with such rules and regulations as are for the time being applicable to officers and employees of the corresponding scale of pay of the Central Government.

(2) In matters relating to Provident Fund Scheme, Group Insurance or any other Insurance Scheme, age of superannuation, pension and retirement benefits, the officers and employees of the Tribunal working on deputation basis shall continue to be governed by the relevant rules as applicable to them in their parent Ministry or department or organisation.

(3) The Appellate Tribunal shall recover contributions toward such schemes from their salary and remit the amount immediately to the lending Ministry or department or organisation and any loss of interest on account of late remittance shall be borne by the Appellate Tribunal.

(4) The officers and employees of the Tribunal shall have the option to avail medical facilities as per their entitlement in the parent organisation or as specified in Schedule-II annexed to these rules.

(5) The officers and employees of the Tribunal shall be posted, subject to vacancy, either in the Principal Bench or any of the State Benches at the discretion of the Selection Committee.

12. Accommodation.—The officers and employees of the Appellate Tribunal shall have the option of claiming House Rent Allowance in accordance with the rate prescribed by the Central Government as applicable to officers and employees of the corresponding scales of pay of the Central Government.

Provided that they shall not be eligible for House Rent Allowance in case they are declared eligible for general pool residential accommodation and occupies such a Government accommodation allotted to them.

13. Disciplinary Proceedings.—The officers and employees of the Appellate Tribunal shall be subject to disciplinary proceedings as per rules and regulations applicable to officers and employees of the corresponding level in pay matrix of the Central Government.

14. Disqualification.—No person, -

- (a) who has entered into or contracted a marriage with a person having a spouse living; or
- (b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said post:

Provided that the Central Government may, if satisfied the such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

15. Other conditions of service.—Other conditions of service of the officers and other employees of the Appellate Tribunal, for which no specific provision or insufficient provision has been provided in these rules, shall be regulated in accordance with such rules and orders, as are, from time to time, applicable to officers and employees of the corresponding level in pay matrix of pay of the Central Government stationed at those places.

16. Power to relax.— Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, in consultation with the President of the Appellate Tribunal by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

17. Saving.—Nothing in these rules shall effect reservation, relaxation of age-limit and other concessions required to be provided for the Scheduled Castes, the Schedules Tribes, Other Backward Classes, economically weaker section, ex-servicemen and other special categories of persons in accordance with the rules and orders issued by the Central Government from time to time in this regard.

SCHEDULE – I

[see Rules 3, 4 and 5]

1	1)
	I)

Name of post	Number of Post	Classification	Level in Pay Matrix	Whether selection .post	Age limit for direct	Educational and other qualifications
post				or non	recruits	required for direct
				selection post		recruits
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	1* (2024)	General	Level-13	Selection	Not	Not applicable
Registrar		Central	(Rs.123100 -		applicable	
10081000	*Subject to	Service,	215900)			
	variation	Group				
	dependent on	'A'				
	workload	Gazetted,				
		Non-				
		Ministerial				

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not applicable	By Deputation.

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making
(11)	(12)	recruitment (13)
Deputation:- Officers of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:- (a) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) a post in level-12 in pay matrix of Seventh Central Pay Commission with five years regular service in the grade; or (iii) a post in level-11 in pay matrix of Seventh Central Pay	Selection Committee (for deputation) consisting of:- 1. President, GSTAT - Chairperson; 2. Member, GSTAT (to be nominated by the President, GSTAT) - Member; and 3. Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Joint Secretary) -	Not Applicable

Commission with ten years regular service in the grade. (b) possessing the following essential educational qualification and experience:-

(i) Degree in law from a recognised University; and

(ii) Experience in administrative or establishment or Court matters.

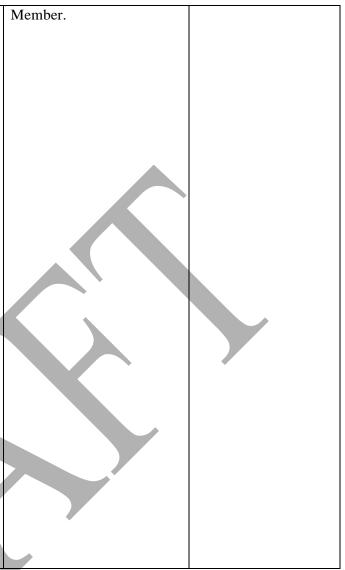
(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.

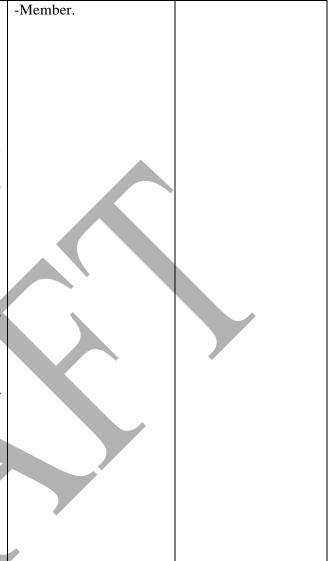


Name of	Number of P	ost	Classification	Level in Pay	Whether	Age limit for	Educational and other
post				Matrix	selection post or	direct recruits	qualifications required
pose					non selection		for direct recruits
					post		
(1)	(2)		(3)	(4)	(5)	(6)	(7)
2.	1* (2024)		General	Level-13		Not	Not applicable
2. Financial			Central	(Rs.123100 -	Selection	applicable	
Advisor	*Subject	to	Service,	215900)			
110 11501	variation		Group				
	dependent	on	'A'				
	workload		Gazetted,				
			Non-				
			Ministerial				

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not applicable	By Deputation

In case of recruitment by promotion or deputation or absorption,	If a Departmental Promotion Committee	Circumstances in which the
grades from which promotion or deputation or absorption to be made	exists, what is its composition	Union Public Service Commission is to be
		consulted in making recruitment
(11)	(12)	(13)
Deputation:- 1. Officers of the organized accounting services like Indian Audit and Account Service (IA & AS), Indian Defence Accounts Service (IDAS), or Indian Civil Accounts Service (ICAS), or India Postal Accounts service (IPAS) or Indian Railway Accounts Service (IRAS)Cadre hoding analogous post on regular basis in the parent cadre or department, or, a post at level-11 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade; and	SelectionCommittee(fordeputation)consisting of:-1.President, GSTAT-Chairperson;2.Member, GSTAT (tobenominatedby thePresident, GSTAT)-Member; and	Not applicable
 2. Officers of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:- (a) (i) holding analogous post on regular basis in the parent 	3. Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Joint Secretary)	

cadre or department; or	-Me
(ii) a post in level-12 in pay matrix of Seventh Central Pay	
Commission with five years regular service in the grade; or	
(iii) a post in level-11 in pay matrix of Seventh Central Pay	
Commission with ten years regular service in the grade.	
(b) possessing the following essential educational qualification and experience:-	
(i) Degree in accounts or commerce from a recognised	
University; and	
(ii) Experience in audit or financial or accounting matters	
would be preferable.	
Note 1: The departmental officers in the feeder grade who are	
in direct line of promotion shall not be eligible for consideration	
for appointment on deputation. Similarly, deputationists shall	
not be eligible for consideration for appointment by promotion.	
Note 2: The period of deputation including the period of	
deputation in another ex-cadre post held immediately preceding	
this appointment shall ordinarily not exceed five years.	
Note 3: The maximum age-limit for appointment by deputation	
shall not be exceeding fifty eight years as on the closing date of	
receipt of applications.	
Note 4: For purposes of appointment on deputation basis, the	
service rendered on a regular basis by an officer prior to 01st	
January, 2016 or the date from which the revised pay structure	
based on the Seventh Central Pay Commission	
recommendations has been extended, shall be deemed to be	
service rendered in the corresponding level in the pay matrix	
of the Seventh Central Pay Commission.	



Name of	Number of Post	Classification	Level in Pay	Whether	Age limit for	Educational and other
post			Matrix	selection post or	direct recruits	qualifications required
post				non selection		for direct recruits
				post		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
3. Joint	9* (2024)	General	Level-12	Selection	Not	Not applicable
Registrar		Central	(Rs.78800 -		applicable	
Registiui	*Subject to	Service,	209200)			
	variation	Group				
	dependent on	'A'				
	workload	Gazetted,				
		Non-				
		Ministerial				

Whether age and educational	Period of	Method of recruitment whether by direct recruitment or by
qualifications prescribed for direct	probation, if	promotion or by deputation or absorption and percentage of

(3)

recruits will apply in the case of	any	vacancies to be filled by various methods
promotees		
(8)	(9)	(10)
Not applicable	Not applicable	By promotion on the basis of seniority-cum-merit failing which by deputation/absorption

	If a Departmental Promotion	Circumstances in
In case of recruitment by promotion or deputation or	Committee exists, what is its	which the
absorption, grades from which promotion or deputation or	composition	Union Public Service
absorption to be made	composition	Commission is to be
		consulted in making
		recruitment
(11)	(12)	(13)
Promotion:	Departmental Promotion	Not Applicable
(i) Deputy Registrar with five years regular service in level-	Committee (for	
11 in Pay Matrix of Seventh Central Pay Commission.	promotion) and Selection	
	Committee (for	
	deputation) consisting of:-	
Note 1: Where juniors who have completed their qualifying	1. President, GSTAT -	
or eligibility service are being considered for promotion, their	Chairperson;	
senior would also be considered provided they are not short	2. Nominee of the	
of the requisite qualifying or eligibility service by more than	Secretary, Department of	
half of such qualifying or eligibility service or two years,	Revenue, Ministry of	
whichever is less, and have successfully completed probation	Finance (not below the rank	
period for promotion to the next higher grade along with their	of	
juniors who have already completed such qualifying or	Joint Secretary) -	
eligibility service.	Member; and	
	3. Registrar of GSTAT	
Note 2: For the purpose of computing minimum qualifying	-Member.	
service for promotion, the service rendered on a regular basis		
by an officer prior to 1st January, 2016 or the date from which		
the revised pay structure based on the Seventh Central Pay		
Commission recommendations has been extended, shall be		
deemed to be service rendered in the corresponding level in		
the pay matrix of Seventh Central Pay Commission.		
Deputation:-		
1. Officers of the Indian Revenue Service (Customs and		
Indirect Taxes) Cadre hoding analogous post on regular basis		
in the parent cadre or department, or, a post at level-11 in pay		
matrix of Seventh Central Pay Commission with five years'		
regular service in the grade or an officer of the State		
Government of Value Added Tax or the State goods and		
services tax holding analogous post with an experience of at		
least 9 years in Value Added Tax or the State goods and		
rease > years in value Audeu Tax of the State goods and		

services tax; and

2. Officers of Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-11 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade.

(b) possessing the following essential educational qualification and experience:-

(i) Degree in law from a recognised University; and

(ii) Experience in administrative or establishment or Court matters.

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.

(4)

Name of	Number of Post	Classification	Level in Pay	Whether	Age limit for	Educational and other
post			Matrix	selection post or	direct recruits	qualifications required
post				non selection		for direct recruits
				post		

(1)	(2)		(3)	(4)	(5)	(6)	(7)
4. Deputy Registrar	18* (2024) *Subject variation dependent workload	to on	General Central Service, Group 'A' Gazetted, Non- Ministerial	Level-11 (Rs.67700 - 208700)	Selection	Not applicable	Not applicable

Whether age and educational	Period of	Method of recruitment whether by direct recruitment or by
qualifications prescribed for direct	probation, if	promotion or by deputation or absorption and percentage of
recruits will apply in the case of	any	vacancies to be filled by various methods
promotees		
(8)	(9)	(10)
Not applicable	Not	By promotion on the basis of seniority-cum-merit failing
	applicable	which by deputation/absorption
	•	

In case of recruitment by promotion or deputation or	If a Departmental Promotion	Circumstances in
absorption, grades from which promotion or deputation or	Committee exists, what is its	which the
absorption to be made	composition	Union Public Service
		Commission is to be
		consulted in making
		recruitment
(11)	(12)	(13)
Promotion:	Departmental Promotion	Not Applicable
(i) Assistant Registrar with five years regular service in level-	Committee (for	
10 in Pay Matrix of Seventh Central Pay Commission.	promotion) and Selection	
	Committee (for	
	deputation) consisting of:-	
Note 1: Where juniors who have completed their qualifying	1. President, GSTAT -	
or eligibility service are being considered for promotion, their	Chairperson;	
senior would also be considered provided they are not short	2. Nominee of the	
of the requisite qualifying or eligibility service by more than	Secretary, Department of	
half of such qualifying or eligibility service by more than half of such qualifying or eligibility service or two years,	Revenue, Ministry of	
whichever is less, and have successfully completed probation	Finance (not below the rank	
	of	
period for promotion to the next higher grade along with their inniors, who have already completed such qualifying or	Joint Secretary) -	
juniors who have already completed such qualifying or	Member; and	
eligibility service.	3. Registrar of GSTAT	
	-Member.	
Note 2: For the purpose of computing minimum qualifying		
service for promotion, the service rendered on a regular basis		
by an officer prior to 1st January, 2016 or the date from which		
the revised pay structure based on the Seventh Central Pay		
Commission recommendations has been extended, shall be		

deemed to be service rendered in the corresponding level in the pay matrix of Seventh Central Pay Commission.

Deputation:-

1. Officers of the Indian Revenue Service (Customs and Indirect Taxes) Cadre hoding analogous post on regular basis in the parent cadre or department, or, a post at level-10 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade or an officer of the State Government of Value Added Tax or the State goods and services tax holding analogous post with an experience of at least 5 years in Value Added Tax or the State goods and services tax; and

2. Officers of Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-10 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade.

(b) possessing the following essential educational qualification and experience:-

(i) Degree in law from a recognised University; and

(ii) Experience in administrative or establishment or Court matters.

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay

structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix	
of the Seventh Central Pay Commission.	

(5)							
Name of post	Number of P	ost	Classification	Level in Pay	Whether	Age limit for	Educational and other
realize of post				Matrix	selection post or	direct recruits	qualifications required
					non selection		for direct recruits
					post		
(1)	(2)		(3)	(4)	(5)	(6)	(7)
5. Principal	11* (2024)		General	Level-11	Selection	Not	Not applicable
Private			Central	(Rs.67700 -		applicable	
Secretary	*Subject	to	Service,	208700)			
Secretary	variation		Group				
	dependent	on	'A'				
	workload		Gazetted,				
			Non-				
			Ministerial				
						•	

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Two years in case of promotion.	By promotion on the basis of seniority-cum-merit failing which by deputation/absorption

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	
(11)	(12)	(13)

Promotion:
Sr. Private Secretary with five years regular service in level-
10 in Pay Matrix of Seventh Central Pay Commission.

Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.

Note 2: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of Seventh Central Pay Commission.

Deputation:-

Officers of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-9 and 10 in pay matrix of Seventh Central Pay Commission with sevent and five years' regular service in the grade respectively, or

(iii) a post in level-8 in pay matrix of Seventh Central Pay Commission with eight years' regular service in the grade, or

(iv) a post in level-7 in pay matrix of Seventh Central Pay Commission with nine years' regular service in the grade,

(b) possessing the following essential educational qualification and experience:-

(i) Any degree preferably in law from a recognised University; and

(ii) Experience in administrative or establishment or Court matters.

(c) Experience in customs, central excise, service tax or

DepartmentalPromotionNot ApplicableCommittee (for promotion)and Selection Committee(for deputation) consistingof:-

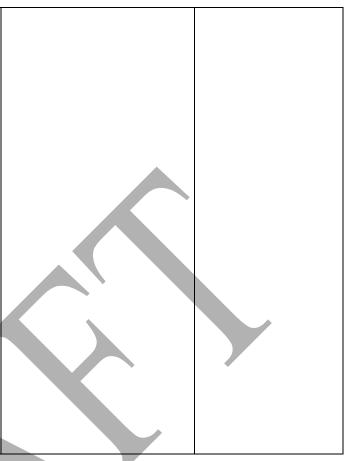
 A Member of the Appellate Tribunal (to be nominated by the President, GSTAT)
 Chairperson;
 Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director/Deputy Secretary)
 Member; and
 Registrar of GSTAT -Member. value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.



(6)

Name of	Number of Post	Classification	Level in Pay	Whether	Age limit	Educational and
post			Matrix	selection post	for direct	other qualifications
I				or non	recruits	required for direct
				selection post		recruits
(1)	(2)	(3)	(4)	(5)	(6)	(7)
6.	37* (2024)	General	Level-10	Selection	Not	Not applicable
Assistant		Central	(Rs.56100-		applicable	
Registrar	*Subject to	Service,	177500)			
100 Biolini	variation	Group				
	dependent on	'A'				
	workload	Gazetted,				
		Non-				
		Ministerial				

Whether age and educational	Period of	Method of recruitment whether by direct recruitment or by
qualifications prescribed for direct	probation, if any	promotion or by deputation or absorption and percentage of
recruits will apply in the case of		vacancies to be filled by various methods
promotees		
(8)	(9)	(10)
Not applicable	Two years in	By promotion on the basis of seniority-cum-merit failing
	case of	which by deputation/absorption

promotion.	
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In case of recruitment by promotion or deputation or	If a Departmental Promotion	
absorption, grades from which promotion or deputation or	Committee exists, what is its	which the
absorption to be made	composition	Union Public Service
		Commission is to be
		consulted in making
		recruitment
(11)	(12)	(13)
Promotion:	Departmental Promotion	Not Applicable
(i) Court Officer with four years regular service in level-8 in	Committee (for promotion)	
Pay Matrix of Seventh Central Pay Commission.	and Selection Committee	
i ay Matrix of Seventi Central i ay Commission.	(for deputation) consisting	
	of:-	
Note 1: Where juniors who have completed their qualifying		
or eligibility service are being considered for promotion,	1. A Member of the	
their senior would also be considered provided they are not	Appellate Tribunal (to be	
	nominated by the President,	
short of the requisite qualifying or eligibility service by	GSTAT) -	
more than half of such qualifying or eligibility service or	Chairperson;	
two years, whichever is less, and have successfully	2. Nominee of the Secretary,	
completed probation period for promotion to the next higher	Department of Revenue,	
grade along with their juniors who have already completed	Ministry of Finance (not	
such qualifying or eligibility service.	below the rank of	
	Director/Deputy Secretary)	
Note 2: For the purpose of computing minimum qualifying	-Member; and	
service for promotion, the service rendered on a regular	3. Registrar of GSTAT -	
basis by an officer prior to 1st January, 2016 or the date from	Member.	
which the revised pay structure based on the Seventh		
Central Pay Commission recommendations has been		
extended, shall be deemed to be service rendered in the		
corresponding level in the pay matrix of Seventh Central		
Pay Commission.		
Deputation:-		
1. Officers of the Indian Revenue Service(Customs and		
Indirect Taxes) Cadre holding analogous post on regular		
basis in the perent cadre or department, or, an officer of		
Central Board of Indirect Taxes and Customs (CBIC)		
holding a post at level-9 or level-8 in pay matrix of Seventh		
Central Pay Commission with two years' or four years		
regular service in the grade in the parent cadre or department		
respectively or an officer of the State Government of Value		
Added Tax or the State goods and services tax holding		
analogous post with an experience of at least 3 years in		
Value Added Tax or the State goods and services tax; and		

2. Officers of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-9 in pay matrix of Seventh Central Pay Commission with two years' regular service in the grade respectively, or

(iii) a post in level-8 in pay matrix of Seventh Central Pay Commission with four years' regular service in the grade, or

(iii) a post in level-7 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade.

(iv) a post in level-6 in pay matrix of Seventh Central Pay Commission with ten years' regular service in the grade. or

(b) possessing the following essential educational qualification and experience:-

(i) Degree in law from a recognised University; and

(ii) Experience in administrative or establishment or Court matters.

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.

(7)

Name of post	Number of P	ost	Classification	Level in Pay	Whether	Age limit for	Educational and other
tune of post				Matrix	selection post or	direct recruits	qualifications required
					non selection		for direct recruits
					post		
(1)	(2)		(3)	(4)	(5)	(6)	(7)
7. Senior	21* (2024)		General	Level-10	Selection	Not	Not applicable
Private			Central	(Rs.56100-		applicable	
Secretary	*Subject	to	Service,	177500)			
Sectorary	variation		Group				
	dependent	on	'A'				
	workload		Gazetted,		· ·		
			Non-				
			Ministerial				

Whether age and educational	Period of	Method of recruitment whether by direct recruitment or
qualifications prescribed for direct	probation, if any	by promotion or by deputation or absorption and
recruits will apply in the case of		percentage of vacancies to be filled by various methods
promotees		
promotees		
(8)	(9)	(10)
Not applicable	Two years in	By promotion on the basis of seniority-cum-merit failing
	case of	which by deputation.
	promotion.	

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11)	(12)	(13)
 Promotion: Private Secretary with four years' regular service in level- 08 in Pay Matrix of Seventh Central Pay Commission. Note1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or 2 years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already Particulars of the Departmental Promotion 	DepartmentalPromotionCommittee (for promotion)andSelectionCommittee(for deputation)consistingof:-1.1.AMember of theAppellateTribunal (to benominated by the President,GSTAT)-Chairperson;2.Nominee of the Secretary,DepartmentofRevenue,	Not Applicable

Committee must be given while framing Recruitment Rules Consultation with Union Public Service Commission is necessary for any relaxation or amendment of the provisions of the recruitment rules completed such qualifying or eligibility service.

Note 2: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2006 or the date from which the revised pay structure based on the Sixth Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the commission.

Deputation: Officers holding the post of Stenographer under the Offices of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-8 in pay matrix of Seventh Central Pay Commission with four years' regular service in the grade.
(iii) a post in level-7 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade.
(iv) a post in level-6 in pay matrix of Seventh Central Pay Commission with ten years' regular service in the grade.

Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed three years. The Maximum age limit for appointment by deputation shall be 'Not exceeding 56 years' as on the closing date of receipt of applications

Note 3: For the purpose of appointment on deputation or absorption basis, the service rendered on a regular basis by an officer prior to 1st January, 2006 (the date from which the

Ministry of Finance (not below the rank of Director/Deputy Secretary) -Member; and 3. Registrar of GSTAT -Member. revised pay structure based on the Sixth Central Pay Commission recommendation has been extended) shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the Pay commission except where there has been merger of more than one prerevised scale of pay into one grade with a common Grade Pay or Pay scale and where this benefit will extend only for the post(s) for which that Grade Pay or Pay scale is the normal replacement grade without any upgradation.

(8)

Name of	Number of Post	Classification	Level in Pay	Whether	Age limit for	Educational and other
post			Matrix	selection post or	direct recruits	qualifications required
post				non selection		for direct recruits
				post		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
8.	6* (2024)	General	Level-10	Selection	Not	Not applicable
Accounts		Central	(Rs.56100-		applicable	
Officer	*Subject to	Service,	177500)			
onneer	variation	Group				
	dependent on	ʻA'				
	workload	Gazetted,				
		Non-				
		Ministerial				

Whether age and educational	Period of probation, if	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and
qualifications prescribed for direct recruits will apply in the case of promotees	any	percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not applicable	By Deputation

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11)	(12)	(13)
Deputation:- 1. Officers of the organized accounting services like Indian Audit and Account Service (IA & AS), Indian Defence Accounts Service (IDAS), or Indian Civil Accounts Service (ICAS), or India Postal Accounts service (IPAS) or Indian Railway Accounts Service (IRAS)Cadre hoding analogous post on regular basis in the parent cadre or	SelectionCommittee(for deputation) consisting of:-1.AMember of the AppellateAppellateTribunal (to be nominated by the President, GSTAT)	Not applicable

department; and

 Officers of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-(a) (i) holding analogous post on regular basis in the parent cadre or department; or
 (ii) a post in level-9 in pay matrix of Seventh Central Pay Commission with two years' regular service in the grade.

(iii) a post in level-8 in pay matrix of Seventh Central Pay Commission with four years' regular service in the grade.

(iv) a post in level-7 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade.

(b) possessing the following essential educational qualification and experience:-

(i) Degree in accounts or commerce from a recognised University; and

(ii) Experience in audit or financial or accounting matters would be preferable.

Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed three years. The Maximum age limit for appointment by deputation shall be 'Not exceeding 56 years' as on the closing date of receipt of applications

Note 3: For the purpose of appointment on deputation or absorption basis, the service rendered on a regular basis by an officer prior to 1st January, 2006 (the date from which the revised pay structure based on the Sixth Central Pay Commission recommendation has been extended) shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the Pay commission except where there has been merger of more than one prerevised scale of pay into one grade with a common Grade Pay or Pay scale and where this benefit will extend only for the post(s) for which that Grade Pay or Pay scale is the normal replacement grade without any upgradation.

Chairperson;

2. Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director/Deputy Secretary) -Member; and
3. Registrar of GSTAT -Member.

Name of	Number of Post	Classification	Level in Pay	Whether selection	Age limit for	Educational and other
post			Matrix	post or non	direct recruits	qualifications required
pose				selection post		for direct recruits
(1)	(2)	(3)	(4)	(5)	(6)	(7)
9. Court	64* (2024)	General	Level-8	Not Applicable	Not	Not applicable
Officer		Central	(Rs.47600 -		applicable	
onneer	*Subject to	Service,	151100)			
	variation	Group				
	dependent on	'B'				
	workload	Gazetted,				
		Non-				
		Ministerial				

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not applicable	By promotion on the basis of seniority-cum-merit failing which by deputation/absorption

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11)	(12)	(13)
 Promotion: (i). Legal Assistant with six years' regular service in the level-6 in Pay Matrix of Seventh Central Pay Commission. (ii) Assistant with six years' regular service in the level-6 in Pay Matrix of Seveth Central Pay Commission subject to possessing a degree in Law from a recognised University. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher 	DepartmentalPromotionCommittee (for promotion)andSelectionCommittee(for deputation)consistingof:-1.AMember of theAppellateTribunal (to benominated by the President,GSTAT)-Chairperson;2.Nominee of the Secretary,Department of Revenue,Ministry of Finance (notbelow the rank of	Not Applicable

grade along with their juniors who have already completedDirector/Deputysuch qualifying or eligibility service.-Member; and

Note 2: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of Seventh Central Pay Commission.

Deputation:-

(i) Officials of the Central Board of Indirect Taxes and Customs (CBIC), holding analogous post on regular basis in the parent cadre or department or a post at level-7 in pay matrix of Seventh Central Pay Commission with two years' regular service in the grade or an officer of the State Government of Value Added Tax or the State goods and services tax holding analogous post with an experience of at least 3 years in Value Added Tax or the State goods and services tax; and

(ii) Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-7 in pay matrix of Seventh Central Pay Commission with two years' regular service in the grade, or (iii) a post in level-6 in pay matrix of Seventh Central Pay Commission with six years' regular service in the grade.

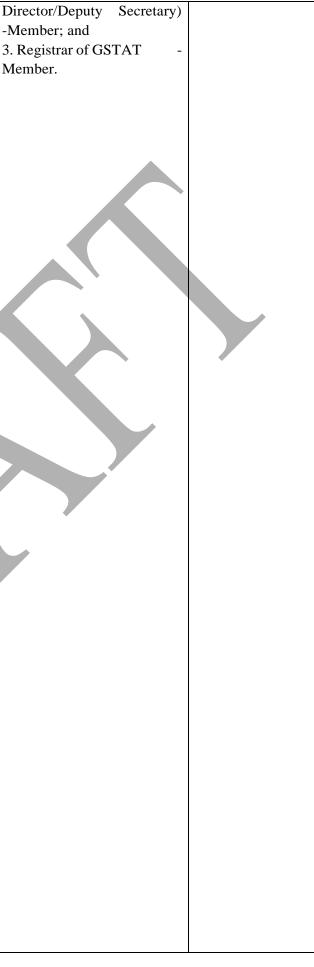
(b) possessing the following essential educational qualification and experience:-

(i) Degree in law from a recognised University; and

(ii) Experience in administrative or establishment or Court matters.

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for

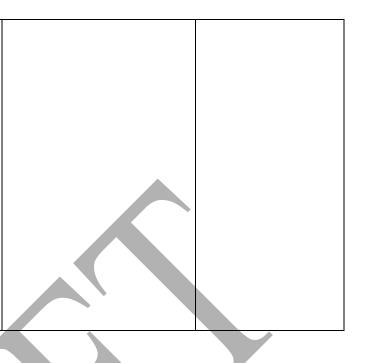


appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.



(10)

Name of	Number of Post	Classification	Level in Pay	Whether	Age limit for	Educational and other
post			Matrix	selection post or	direct recruits	qualifications required
post				non selection		for direct recruits
				post		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10. Private	42* (2024)	General	Level-8	Non Selection	Not	Not applicable
Secretary		Central	(Rs.47600 -		applicable	
Secretary	*Subject to	Service,	151100)			
	variation	Group				
	dependent on	'B'		r		
	workload	Gazetted,				
		Ministerial				

Whether age and educational	Period of	Method of recruitment whether by direct recruitment or
qualifications prescribed for direct re	cruits probation, if	by promotion or by deputation or absorption and
will apply in the case of promoted		percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not applicable	By promotion on the basis of seniority-cum-merit failing
		which by deputation.

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	
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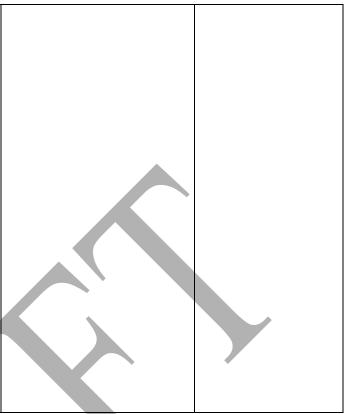
(11)	(12)	(13)
 Promotion: Stenographer Grade-I with six years' regular service in level-6 in Pay Matrix of Seventh Central Pay Commission. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. Note 2: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of Seventh Central Pay Commission. Deputation:- Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or State/Higher Judicial Service:- (a) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) a post in level-7 in pay matrix of Seventh Central Pay Commission with two years' regular service in the grade, or (iii) a post in level-6 in pay matrix of Seventh Central Pay Commission with six years' regular service in the grade, or 	(12) Departmental Promotion Committee (for promotion) and Selection Committee (for deputation) consisting of:- 1. A Member of the Appellate Tribunal (to be nominated by the President, GSTAT) - Chairperson; 2. Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director/Deputy Secretary) -Member; and 3. Registrar of GSTAT - Member.	(13) Not Applicable
 Commission with six years' regular service in the grade. (b) possessing the following essential educational qualification and experience:- (i) any degree preferably in law from a recognised University; and (ii) Experience in administrative or establishment or Court matters. (c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable. 		

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.



(11)

Name of post	Number of Post	Classification	Level in Pay	Whether	Age limit for	Educational and other
rune or post			Matrix	selection post or	direct recruits	qualifications
				non selection		required for direct
				post		recruits
(1)	(2)	(3)	(4)	(5)	(6)	(7)
11. Assistant	14* (2024)	General	Level-8		Not	Not applicable
Accounts		Central	(Rs.47600 -	Selection	applicable	
Officer	*Subject to	Service,	151100)			
	variation	Group				
	dependent on	'B' Non-				
	workload	Gazetted,				
		Ministerial				

Whether age and educational qualifications prescribed for direct recruits	Period of probation, if	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods	
will apply in the case of promotees	any	percentage of vacancies to be filled by various methods	
(8)	(9)	(10)	
Not applicable	Not applicable	By Deputation	

In case of recruitment by promotion or deputation or	If a Departmental Promotion	Circumstances in
absorption, grades from which promotion or deputation or	Committee exists, what is its	which the
absorption to be made	composition	Union Public Service

		Commission is to be consulted in making recruitment
(11)	(12)	(13)
 Deputation:- Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:- (a) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) a post in level-7 in pay matrix of Seventh Central Pay Commission with two years' regular service in the grade, or (iii) a post in level-6 in pay matrix of Seventh Central Pay Commission with six years' regular service in the grade. (b) possessing the following essential educational qualification and experience:- (i) Degree in accounts or commerce from a recognised University; and (ii) Experience in audit or financial or accounting matters would be preferable. Note 1: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years. Note 2: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications. Note 3: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission 		Not applicable

(12)
C	12)

Name of post	Number of Post	Classification	Level in Pay	Whether	Age limit for	Educational and other
runie of post			Matrix	selection post or	direct recruits	qualifications
				non selection		required for direct
				post		recruits
(1)	(2)	(3)	(4)	(5)	(6)	(7)

12. Official	64* (2024)	General	Level-7	Non Selection	Not	Not applicable
Language		Central	(Rs.44900 -		applicable	
Translator	*Subject to	Service,	142400)			
	variation	Group				
	dependent on	'B' Non-				
	workload	Gazetted,				
		Ministerial				

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees (8) Not applicable	Period of probation, if any (9) Not applicable	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods (10) By Deputation/Absorption			
In case of recruitment by promotion absorption, grades from which promot absorption to be mad	ion or deputatio	or Committee exists, what is its which Union Committee composition	nstances in the Public Service nission is to be lited in making ecruitment		
 (11) Deputation:- Officials of the Central Government of or Union Territories or Public Sector U Public Sector Enterprises or Autonom Courts or Tribunals or statutory State/Higher Judicial Service:- (a) (i) holding analogous post on regular cadre or department; or (ii) a post in level-6 in pay matrix of Commission with five years' regular set (b) possessing the following est qualification and experience:- (i) Master's degree of a recognized Un subject other than Hindi/English with Findi as a compulsion of examination and English/Hindi as a compulsion at degree 	ndertaking or C ous Organization organisation ar basis in the p Seventh Centra rvice in the grad sential educa ised Universit compulsory/ele at degree level, iversity in any lindi/English sory / elective su	Ints ints rad(for Absorption) and Selection Committee (for deputation) consisting of:-a or or1. A Member of the Appellate Tribunal (to be nominated by the President, GSTAT) - Chairperson; 2. Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director/Deputy Secretary)in ive-Member; and 3. Registrar of GSTAT - Member.	(13) pplicable		

subject other than Hindi/English with Hindi and English as compulsory / elective subjects or either of the two as medium of examination and the other as a compulsory/elective subject at degree level. And

Recognized Diploma /Certificate course in translation from Hindi to English and vice-versa or two years experience of translation work from Hindi to English and vice-versa in Central/State Government offices including Government of India Undertakings.

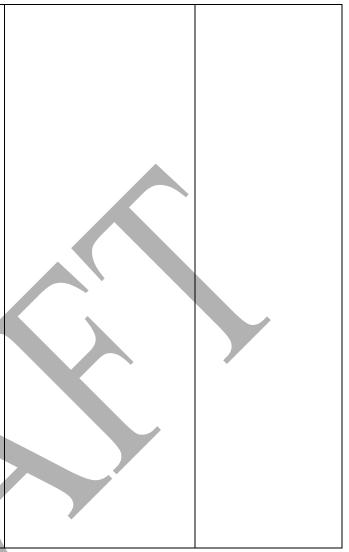
(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 2: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 3: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.

(13)



(- /				
Name of post	Number of Post	Classification	Level in Pay Matrix	Whether selection post or
				non selection post
(1)	(2)	(3)	(4)	(5)
13.Legal	129* (2024)	General	Level-6 (Rs.35400 -	Not applicable
Assistant		Central	112400)	
	*Subject to variation	Service,		
	dependent on workload	Group		
		'B' Non-		
		Gazetted,		
		Ministerial		

selection post (5) licable

Age limit for direct recruits	Educational and other qualifications required for direct recruits
(6)	(7)

Between 21 and 30 years of age.	Graduate in		n a
Note 1: Relaxable for Government Servant upto five years in accordance with the instructions or orders issued by the Central Government.	recognised having k	university nowledge	and of
Note 2: The crucial date for determining the age limit shall be closing date for receipt of		U	
applications except for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram,			
Manipur, Nagaland, Sikkim, Union Territory of Ladakh, Lahual & Spiti Division and Pangi Sub-Division of Chamba District of Himachal Pradesh, Andaman & Nicobar Island			
and Lakshadweep.			

Whether age and educational	Period of	Method of recruitment whether by direct recruitment or by
qualifications prescribed for direct	probation, if	promotion or by deputation or absorption and percentage of
recruits will apply in the case of	any	vacancies to be filled by various methods
promotees		
(8)	(9)	(10)
Not applicable	Two years for	By Direct Recruitment on the basis of written examination
	direct	failing which by Deputation/Absorption.
	recruitee.	

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service
or absorption to be made	composition	Commission is to be
		consulted in making recruitment
		recruitment
(11)	(12)	(13)
Deputation:-	Departmental Promotion	Not Applicable
1. Officials of Central Board of Indirect Taxes and	Committee (for promotion),	
Customs(CBIC) holding analogous post on regular basis	Selection Committee (for	
in the parent cadre or department or a post in level-5 or	deputation) and Confirmation	
level-4 in pay matrix of Seventh Central Pay	Committee (for considering	
Commission with six or ten years' regular service in the	confirmation):-	
 grade respectively or an officer of the State Government of Value Added Tax or the State goods and services tax holding analogous post with an experience of at least 3 years in Value Added Tax or the State goods and services tax; and (2) Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or State/Higher Judicial Service:- 	 A Member of the Appellate Tribunal (to be nominated by the President, GSTAT) - Chairperson; Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Deputy Secretary) -Member; and Registrar of GSTAT - Member. 	
(a) (i) holding analogous post on regular basis in the parent cadre or department; or		

(ii) a post in level-5 in pay matrix of Seventh Central Pay Commission with six years' regular service in the grade, or

(iii) a post in level-4 in pay matrix of Seventh Central Pay Commission with ten years' regular service in the grade.

(b) possessing the following essential educational qualification and experience prescribed for direct recruits in column (7).

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 2: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 3: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.



Name of post	Number of Post	Classification	Level in Pay	Whether	Age limit for	Educational and other
rune of post			Matrix	selection post or	direct recruits	qualifications
				non selection		required for direct
				post		recruits
(1)	(2)	(3)	(4)	(5)	(6)	(7)
14. Senior	28* (2024)	General	Level-6		Not	Not applicable
Accountant		Central	(Rs.35400 -	Selection	applicable	
1 100 0 0000000000000000000000000000000	*Subject to	Service,	112400)			
	variation	Group				
	dependent on	'B' Non-				
	workload	Gazetted,				
		Ministerial				

Whether age and educational	Period of	Method of recruitment whether by direct recruitment or
qualifications prescribed for direct recruits	probation, if	by promotion or by deputation or absorption and

(1	(4)

will apply in the case of promotees	any	percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not applicable	By Deputation

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11)	(12)	(13)
 Deputation:- Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:- (a) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) a post in level-5 in pay matrix of Seventh Central Pay Commission with six years' regular service in the grade, or (iii) a post in level-4 in pay matrix of Seventh Central Pay Commission with ten years' regular service in the grade, or (ii) a post in level-4 in pay matrix of Seventh Central Pay Commission with ten years' regular service in the grade. (b) possessing the following essential educational qualification and experience:- (i) Degree in accounts or commerce from a recognised University; and (ii) Experience in audit or financial or accounting matters would be preferable. Note 1: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years. Note 2: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications. Note 3: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission 	Departmental Selection Committee (for deputation) :- 1. A Member of the Appellate Tribunal (to be nominated by the President, GSTAT) - Chairperson; 2. Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Deputy Secretary) - Member; and 3. Registrar of GSTAT -Member.	Not applicable

Name of post	Number of Post	Classification	Level in Pay Matrix	Whether selection post or non selection post
(1)	(2)	(3)	(4)	(5)
15. Stenographer –	84* (2024)	General	Level-6 (Rs.35400	Not applicable
Grade I		Central	- 112400)	
	*Subject to variation	Service,		
	dependent on workload	Group		
		'B' Non-		
		Gazetted,		
		Ministerial		

Age limit for direct recruits	Educational and other qualifications required for direct recruits
(6)	(7)
Not Applicable	Not Applicable

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not Applicable	By promotion, failing which by deputation.

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be
(11)	(12)	consulted in making recruitment (13)
 Promotion: Stenographer Grade-II with ten years' regular service in level-4 in pay matrix of Seventh Central Pay Commission. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade along with their juniors who have already completed 	DepartmentalPromotionCommittee (for promotion),SelectionCommittee (fordeputation) and consistingof:-1.1.AMember of theAppellateTribunal (to benominated by the President,GSTAT)-Chairperson;2.Nominee of the Secretary,DepartmentOF	Not Applicable

(15)

Note 2: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of Seventh Central Pay Commission.

Deputation:-

Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-5 in pay matrix of Seventh Central Pay Commission with six years' regular service in the grade, or (iii) a post in level-4 in pay matrix of Seventh Central Pay Commission with ten years' regular service in the grade.

(b) possessing the following essential educational qualification and experience prescribed for direct recruits in column (7).

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix

Ministry of Finance (not below the rank of Director/Deputy Secretary) -Member; and 3. Registrar of GSTAT -Member.

of the Seventh Central Pay Commission.	

(10	5)
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Name of	Number of Post	Classification	Level in Pay Matrix	Whether selection post or non selection post
(1)	(2)	(3)	(4)	(5)
16. Assistant	24* (2024) *Subject to variate dependent on workload	General Central Service, Group 'B' Non- Gazetted, Ministerial	Level-6 (Rs.35400 - 112400)	Not applicable
Γ				

Age limit for direct recruits	Educational and other qualifications required for direct recruits
(6)	(7)
Not applicable	Not applicable

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not applicable	By promotion, failing which by deputation.

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11) Promotion: Upper Division Clerk with ten years' regular service in level-4 in pay matrix of Seventh Central Pay Commission.	(12) Departmental Promotion Committee (for promotion), Selection Committee (for deputation) consisting of:-	(13) Not Applicable
Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher	 A Member of the Appellate Tribunal (to be nominated by the President, GSTAT) - Chairperson; Nominee of the Secretary, Department of Revenue, 	

grade along with their juniors who have already completedMinsuch qualifying or eligibility service.belo

Note 2: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of Seventh Central Pay Commission.

Deputation:-

1. Officials of Central Board of Indirect Taxes and Customs(CBIC) holding analogous post on regular basis in the parent cadre or department or a post in level-4 and level-5 in pay matrix of Seventh Central Pay Commission with ten and six years' regular service in the grade respectively or an officer of the State Government of Value Added Tax or the State goods and services tax holding analogous post with an experience of at least 3 years in Value Added Tax or the State goods and services tax; and

2. Officials of the Central Government or State Governments or Union Territories or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

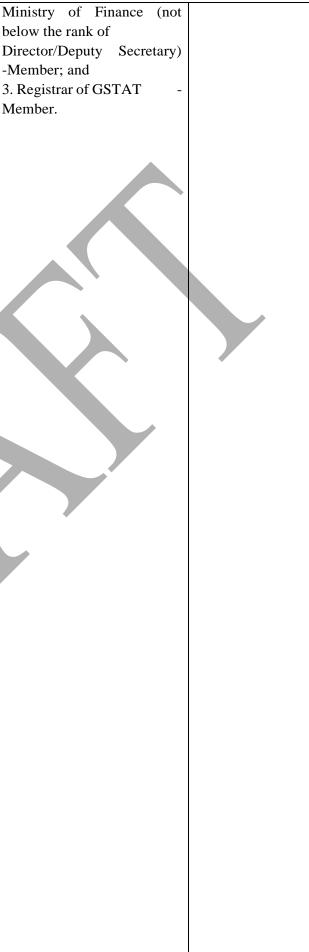
(ii) a post in level-5 in pay matrix of Seventh Central Pay Commission with six years' regular service in the grade, or (iii) a post in level-4 in pay matrix of Seventh Central Pay Commission with ten years' regular service in the grade.

(b) possessing the following essential educational qualification and experience prescribed for direct recruits in column (7).

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately



preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.

(1	7)

Name of most	Number of Post	Classification	Level in Pay Matrix	Whether selection post or
Name of post				non selection post
(1)	(2)	(3)	(4)	(5)
17. Stenographer Grade-II	164* (2024) *Subject to variation dependent on workload	General Central Service, Group 'C' Non- Gazetted, Ministerial	Level-4 (Rs.25500 - 81100)	Not applicable

Age limit for direct recruits	Educational and other qualifications required for direct recruits
(6)	(7)
Between 21 and 30 years of age, Note 1: Relaxable for Government Servant upto five years in accordance with the instructions or orders issued by the Central Government. Note 2: The crucial date for determining the age limit shall be closing date for receipt of applications except for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Sikkim, Union Territory of Ladakh, Lahual & Spiti Division and Pangi Sub-Division of Chamba District of Himachal Pradesh, Andaman & Nicobar Island and Lakshadweep.	 (i) Degree in any discipline from a recognised university or College; and (ii) Skill Test Norms: Dictation: 10 minutes @ 80 w.p.m. (English). Transcription: 40 w.p.m. on computer.

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods
(8)	(9)	(10)

Not applicable	Two years for Direct Recruitment on the basis of written examination and direct recruitmentskill test in english shorthand at the prescribed speed,
	failing which by Deputation.

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11)	(12)	(13)
 Deputation:- Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:- (a) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) a post in level-3 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade, or (iii) a post in level-2 in pay matrix of Seventh Central Pay Commission with eight years' regular service in the grade. (b) possessing the following essential educational qualification and experience prescribed for direct recruits in column (7). (c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable. Note 1: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years. Note 2: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications. Note 3: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission 	Selection Committee (for deputation)and Confirmation Committee (for considering confirmation)(for considering confirmation)consisting ofsignation1.Registrar of the Appellate Tribunal - Chairperson;2.Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Under Secretary) - Member; and3.Deputy Registrar of GSTAT (to be nominated by the President, GSTAT) -Member.	Not Applicable

Name of post	Number of Post	Classification	Level in Pay Matrix	Whether selection post or non selection post
(1)	(2)	(3)	(4)	(5)
18. Upper	40* (2024)	General	Level-4 (Rs.25500	Non selection
Division Clerk		Central	- 81100)	
Division Clerk	*Subject to variation	Service,		
	dependent on workload	Group		
		'C' Non-		
		Gazetted,		
		Ministerial		

Age limit for direct recruits	Educational and other qualifications required for direct recruits
(6)	(7)
Not applicable	Not applicable

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods
(8)	(9)	(10)
Not applicable	Not applicable	By Promotion, failing which by Deputation / Absorption.

In case of recruitment by promotion or deputation or	If a Departmental Promotion	Circumstances in
absorption, grades from which promotion or	Committee exists, what is its	which the
deputation or absorption to be made	composition	Union Public Service
deputation of absorption to be made		Commission is to be
		consulted in making
		recruitment
(11)	(12)	(13)
Promotion:	Departmental Promotion	Not Applicable
Lower Division Clerk with eight years' regular	Committee (for promotion),	
service in level-2 in pay matrix of Seventh Central	Selection Committee (for	
Pay Commission.	deputation) and Confirmation	
	Committee (for considering	
Note 1: Where juniors who have completed their	confirmation) consisting of:-	
qualifying or eligibility service are being considered		
for promotion, their senior would also be considered	1. Registrar of the Appellate	
provided they are not short of the requisite qualifying	Tribunal -Chairperson;	
or eligibility service by more than half of such	2. Nominee of the Secretary,	
TO SHEIGHT DELVICE OV HOLE HAH HAH OF SUCH		
	Department of Revenue, Ministry of	
qualifying or eligibility service or two years,	•	
qualifying or eligibility service or two years, whichever is less, and have successfully completed	Department of Revenue, Ministry of	
qualifying or eligibility service or two years,	Department of Revenue, Ministry of Finance (not below the rank of	

(18)

completed such qualifying or eligibility service.

Note 2: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of Seventh Central Pay Commission.

Deputation:-

Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-3 in pay matrix of Seventh Central Pay Commission with five years' regular service in the grade, or

(iii) a post in level-2 in pay matrix of Seventh Central Pay Commission with eight years' regular service in the grade.

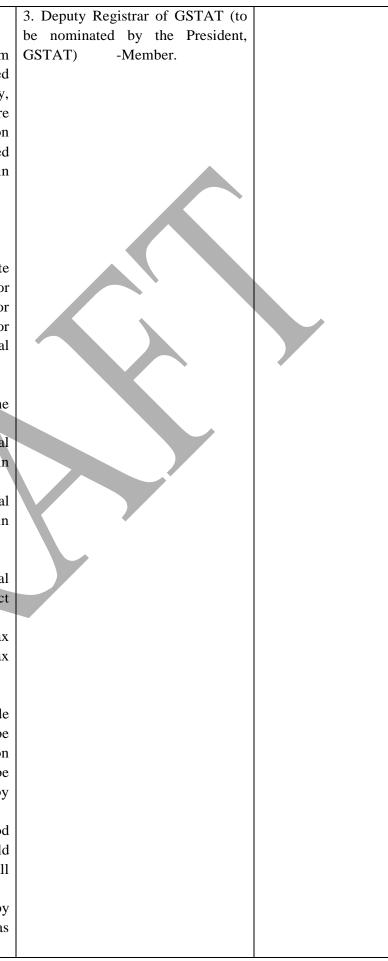
(b) possessing the following essential educational qualification and experience prescribed for direct recruits in column (7).

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.



Note 4: For purposes of appointment on deputation	
basis, the service rendered on a regular basis by an	
officer prior to 01st January, 2016 or the date from	
which the revised pay structure based on the Seventh	
Central Pay Commission recommendations has been	
extended, shall be deemed to be service rendered in	
the corresponding level in the pay matrix of the	
Seventh Central Pay Commission.	
(19)	

Name of post	Number of Post	Classification	Level in Pay Matrix	Whether selection post or
				non selection post
(1)	(2)	(3)	(4)	(5)
19. Lower	70* (2024)	General	Level-2 (Rs.19900	Not applicable
Division Clerk		Central	- 63200)	
	*Subject to variation	Service,		
	dependent on workload	Group		
		'C' Non-		Ÿ
		Gazetted,		
		Ministerial		

Age limit for direct recruits	Educational a	and other qualifications required for direct recruits
(6)		(7)
Not applicable Not	applicable	
Whether age and educational	Period of	Method of recruitment whether by direct recruitment or
qualifications prescribed for direct recruit	s probation, if	by promotion or by deputation or absorption and
will apply in the case of promotees	any	percentage of vacancies to be filled by various methods
(8)	(9)	(10)

(8) Not applicable By Promotion, failing which by Deputation / Absorption. Not applicable

In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11)	(12)	(13)
Promotion: Multi Tasking Staff with eight years' regular service in level-1 in pay matrix of Seventh Central Pay Commission alongwith 10+2 Intermediate Pass and	DepartmentalPromotionCommittee(forpromotion),SelectionCommittee(fordeputation)andConfirmationCommittee(forconsidering	Not Applicable

typing speed of thirty five w.p.m. in English on **confirmation**) consisting of:computer.

Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.

Note 2: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of Seventh Central Pay Commission.

Deputation:-

Officials of the Central Government or State Governments or Union Territories or Public Sector Undertaking or Central Public Sector Enterprises or Autonomous Organizations or Courts or Tribunals or statutory organisations or State/Higher Judicial Service:-

(a) (i) holding analogous post on regular basis in the parent cadre or department; or

(ii) a post in level-1 in pay matrix of Seventh Central Pay Commission with six years' regular service in the grade.

(b) possessing the following essential educational qualification and experience prescribed for direct recruits in column (7).

(c) Experience in customs, central excise, service tax or value added tax or state tax or goods & services tax department may be preferable.

Note 1: The departmental officers in the feeder grade who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be

 Registrar of the Appellate Tribunal -Chairperson;
 Nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Deputy Secretary/Director) -Member; and
 Deputy Registrar of GSTAT (to be nominated by the President, GSTAT) -Member. eligible for consideration for appointment by promotion.

Note 2: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment shall ordinarily not exceed five years.

Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty eight years as on the closing date of receipt of applications.

Note 4: For purposes of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 01st January, 2016 or the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding level in the pay matrix of the Seventh Central Pay Commission.

(20)				
Name of post	Number of Post	Classification	Level in Pay Matrix	Whether selection post or
i tuine of post				non selection post
(1)	(2)	(3)	(4)	(5)
20. Staff Car	128* (2024)	General	Level-2 (Rs.19900	Not applicable
Driver		Central	- 63200)	
2	*Subject to variation	Service, Group	Ŧ	
	dependent on workload	'C' Non-		
	· ·	Gazetted,		
		Ministerial		

Age limit for direct recruits (6)	Educational and other qualifications required for direct recruits (7)
Between 18 and 27 years of age. Note 1: Relaxable for Government Servant upto five years in accordance with the instructions or orders issued by the Central Government. Note 2: The crucial date for determining the age limit shall be closing date for receipt of applications except for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Sikkim, Union Territory of Ladakh, Lahual & Spiti Division and Pangi Sub-Division of Chamba District of Himachal Pradesh, Andaman & Nicobar Island and Lakshadweep.	 Essential: 1. A pass in the 10th standard. 2. Possessing a valid driving licence for motor cars. 3. Knowledge of motor mechanism and be capable of removing minor defects in motor vehicle. 4. Experience of driving of a motor car for at least three years. Desirable:

Guard or Civil Volunteer.

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by o promotion or by deputation or abso of vacancies to be filled by y	orption and percentage
(8)	(9)	(10)	
Not applicable	direct	Deputation/absorption failing which the basis of objective type test and sh car.	-
In case of recruitment by promotion absorption, grades from which promot absorption to be mad	ion or deputation o	r If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11)		(12)	(13)
Deputation/Absorption: From amongst the regular Despatch R Staff in level-1 in pay matrix of S Commission employees of the Governments or Union Territories or who fulfil the qualification and exper column no. 7.	eventh Central Pa Central or Sta Courts or Tribuna	and Confirmation Committee (for considering confirmation) consisting of:-	Not Applicable

(21)

Name of post	Number of Post	Classification	Level in Pay Matrix	Whether selection post or non selection post
(1)	(2)	(3)	(4)	(5)
21. Multi	325* (2024)	General	Level-1 (Rs.18000	Not applicable
Tasking Staff		Central	- 56900)	
8~	*Subject to variation	Service,		
	dependent on workload	Group		

	'C' Non-	
	Gazetted,	
	Ministerial	

Age limit for direct recruits	Educational and other qualifications required for direct recruits
(6)	(7)
Between 18 and 25 years of age.	Matriculation pass or
Note 1: Relaxable for Government Servant upto five years in accordance with the	equivalent from a
instructions or orders issued by the Central Government.	recognised board.
Note 2: The crucial date for determining the age limit shall be closing date for receipt of	
applications except for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur,	
Nagaland, Sikkim, Union Territory of Ladakh, Lahual & Spiti Division and Pangi Sub-	
Division of Chamba District of Himachal Pradesh, Andaman & Nicobar Island and	
Lakshadweep.	

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	probation, if any by promotion or by c	whether by direct recruitment or leputation or absorption and to be filled by various methods
(8)	(9)	(10)
Not applicable	Two years for By direct recruitment direct recruitment	
In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made	If a Departmental Promotion Committee exists, what is its composition	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment
(11)	(12)	(13)
Not applicable	DepartmentalConfirmationCommittee(forconfirmation)consisting of:-	Not Applicable
	 Registrar of the Appellate Tribunal -Chairperson; Nominee of the Secretary, 	
	Department of Revenue, Ministry of Finance (not below the rank of Deputy Secretary/Director) -	
	Member; and 3. Deputy Registrar of GSTAT (to be nominated by the President, GSTAT)	

-Member.

SCHEDULE-II [See rule 11 (4)] MEDICAL FACILITIES

1. Outdoor Medical expenses-

(1) Officers and employees shall be eligible to get medical reimbursement for self and declared members of family.

Explanation.– For the purpose of this clause, the expression —family has the same meaning as assigned to it in the Central Services (Medical Attendance) Rules, 1944.

(2) The reimbursement of outdoor medical expenses during the year shall be limited to the actual expenses or one month's pay on the 1st January of the year (Basic pay + Dearness Allowance) whichever is less.

(3) The claim should be supported by doctor's prescription and the original cash memos or bills for treatment by the doctor and purchase of medicines and the release of increment or promotion during the year shall not affect the reimbursement limit as on the 1st January.

(4) For the officers and employees joining during the year, the annual entitlement shall be restricted on pro-rata basis.

(5) The outdoor treatment shall be taken from the authorised medical attendants from the panel to be maintained by the Tribunal.

2. Indoor treatment.-

(1) For the purpose of indoor treatment, the officers and employees of the Tribunal shall be entitled for medical treatment at hospitals authorised by the Tribunal in this behalf, and for this purpose, the cost of treatment including hospital accommodation, nursing home facility shall be as per the provisions of the Central Services (Medical Attendance) Rules, 1944 as applicable to the Central Government employees drawing equivalent pay.

(2) The authorised hospitals for the purpose of clause (1) above shall be the same as are available to the Central Government employees regulated by Central Services (Medical Attendance) Rules, 1944.

(3) Treatment at authorised hospitals may be taken on the advice of the authorised medical attendants only in emergency.