

No. TPRU/2022-23/Research Fellows/44/Part1

1356

Government of India
Ministry of Finance
Department of Revenue
Tax Policy Research Unit

New Delhi, 07th October 2026

Subject: Invitation of applications for appointment as Research Fellows (Law) in the Tax Policy Research Unit, Department of Revenue, Ministry of Finance –reg.

The Tax Policy Research Unit (TPRU) in the Department of Revenue, Ministry of Finance, has been created to ensure a professional and multi-disciplinary analysis of the tax proposals. The TPRU acts as the secretariat to the Tax Policy Council in conducting research, analysis and providing evidence-based fiscal and tax policy options to the TPC. The TPRU comprises of officers from CBIC, CBDT as well as professional economists, researchers, statisticians and legal experts. Tax Policy Research Unit (TPRU) proposes to engage Research Fellows for attending to research work in a time bound manner. Persons having requisite qualification and experience as prescribed would be hired as Research Fellows. The details of the advertisement are as follows:

2. General Terms & Conditions for the engagement as Research Fellow (RF) in TPRU:

2.1 Duration of Engagement: The Research Fellows will be engaged for a fixed period of **one year**, which may be extended further subject to a satisfactory Annual Performance Review based on clearly defined Key Performance Indicators.

2.2 The appointment of Research Fellow would be of temporary nature. The Research Fellows shall be engaged on full-time basis. Research Fellows would not be permitted to take up any other assignment during the period of their engagement with TPRU under these Guidelines.

2.3 Vacancy, Age Limit, Educational Qualifications and Experience:

2.3.1 Vacancy and Age Limit:

Name of the Position	Domain	Vacancy	Upper Age Limit (As on 31-07-2026)
Research Fellow	Law	One (01)	32 Years (Candidate must have been born not earlier than 01-08-1994)

2.3.2 Educational Qualifications and Experience:

A. For Law domain:

- I. Master's degree in Law;
- II. Minimum one to five years of research and report writing experience or equivalent professional legal experience;
- III. Thorough understanding of Direct and Indirect Tax laws and other Fiscal Laws;

IV. Experience of policy related work in the area of taxation and Public Finance in government is desirable;

2.4 Remuneration:

2.4.1 All-inclusive remuneration shall be Rs.70,000/- per month.

2.4.2 Enhancement in Remuneration: In case of extension of the annual contract, the remuneration of Research Fellows may be reviewed after completion of one year on annual basis. The enhancement in remuneration will be based on his/her performance during the year after the recommendation of the Review Committee to be constituted and duly approved by the Head, TPRU as per the following criteria:

Performance	Enhancement in remuneration
Performed only routine/assigned work	Nil
Individual who has made significant contribution in his/her domain and has shown exceptional quality in providing the desired output as expected by higher authorities on the assigned/specific task.	Up to 5% of the remuneration with the approval of Head, TPRU.
In exceptional cases, where the individual demonstrated exemplary performance in his/her domain and have made significant contribution in policy making and his or her articles have been published in reputed journals/magazine/newspaper or has authored books etc.	Up to 10% of the remuneration with the approval of Head, TPRU.
NOTE: The criteria based on which 10% enhancement is recommended should be spelt out and brought out in the recommendations made by the Committee while evaluating the performance of the Research Fellows.	

2.4.3 Total enhancement in remuneration shall not exceed 10% annually in any case.

2.4.4 Notwithstanding anything mentioned above, in no case the remuneration of any individual shall exceed 1.35 times of the initial remuneration.

2.5 TA/DA: No TA/DA would be admissible for either joining the assignment or its completion.

2.6 Other Allowances: No other facilities like accommodation, residential phone, conveyance/ transport, foreign travel, personal staff, medical reimbursement, CGHS etc. would be admissible to the Research Fellows.

2.7 Tax Deduction at Source: The Income Tax or any other tax liable to be deducted, as per the prevailing rules will be deducted at source before effecting the payment, for which the TPRU will issue TDS Certificate(s).

2.8 Leave: Research Fellows shall be entitled to 16 days leave on pro-rata basis. Unavailed leaves cannot be carried forward if the tenure is extended. Further, leave up to one month may be considered without remuneration with the approval of Head, TPRU. However, in exceptional cases for professional development, training etc., this condition

may be relaxed by Head, TPRU.

3. Integrity Clause: During the period of assignment with TPRU, the Research Fellows would be subject to the provisions of the Indian Official Secrets Act, 1923 and will not be permitted to divulge any information gathered by them during the period of their assignment to anyone who is not authorized to know/ have the same.

4. Confidentiality:

4.1 The Research Fellow may not, except with the previous sanction of TPRU in the bonafide discharge of his/her duties, publish a book or a compilation of articles or participate in a radio broadcast or contribute an article or write a letter to any newspaper or periodical, either in his/her own name or anonymously or pseudonymously in the name of any other person, without the prior approval of the TPRU.

4.2 During the period of assignment with TPRU, the Research Fellow would be subject to the provisions of the Indian Official Secrets Act, 1923 and shall not divulge any information gathered by him/her during the period of his/her assignment to anyone who is not authorized to know/ have the same.

4.3 The Research Fellow appointed by TPRU shall in no case represent or give opinion or advice to others in any matter which is adverse to the interest to the TPRU.

5. Resignation: The services can be terminated by the Research Fellow by serving a notice period of 30 days or one-month salary in lieu thereof.

6. Termination: TPRU can terminate the Contract at any time without prior notice and without providing any reason for it. TPRU reserves the right to terminate the services of the Research Fellow at any stage, in the event of a serious failure in the performance of the assigned task or in the case of a failure to observe the prescribed standards of conduct as set out below. However, in the normal course, TPRU will provide one month's notice to the Research Fellow.

- I. The Research Fellow is unable to address the assigned works.
- II. Quality of the assigned works is not to the satisfaction of the TPRU.
- III. The Research Fellow fails in timely achievement of the milestones as finally decided by TPRU.
- IV. The Research Fellow is found lacking in honesty or integrity or violates the confidentiality clause.

7. Term of Reference/Scope of Work: As detailed in Annexure A.

8. Selection Process:

8.1 Screening Committee: A Screening Committee, constituted by the Head, TPRU, will scrutinize all applications based on the eligibility criteria prescribed in the guidelines. The Screening Committee shall shortlist the eligible applicants and recommend a panel of at least three (03) candidates per vacancy.

8.2 Selection Committee: The Head, TPRU will chair the Selection Committee for the Research Fellow along with chair of Screening Committee and Commissioner/DDG, TPRU, as the member(s).

8.3 The Selection Committee may devise its own method for selection of suitable candidates as per the requirement. The Selection Committee may recommend a panel of names for keeping in reserve list with a validity period of one year from the date of recommendation.

9. Relaxation/Modifications: Where the Head, TPRU, is of the opinion that it is necessary or expedient so to do, he/she may by order and for reasons to be recorded in writing, relax/modify any of the provisions of these guidelines.

10. Procedure for applicants:

10.1 TPRU will place the advertisement for inviting applications in the Employment News (Weekly) and detailed advertisement on the website of Department of Revenue (DoR).

10.2 The candidates shall apply through **online mode only**. The duly filled application form in the format given in **Annexure B**, should be addressed to the Head, TPRU. The application shall be emailed at **TPRU's official email id- tpru.admin@gov.in** only. The application should be sent **on or before 27.10.2026**. Any application received after due date will not be entertained under any circumstances. The subject of the email containing the application should be labelled as **"Application for Research Fellow along with Candidate's Name"**.

10.3 For any further enquiry, please contact at **Telephone No. 011-21401973** between **02:00 PM to 5:00 PM** on any working day from Monday to Friday.

11. This issues with the approval of the Head, TPRU.

Ansuman Sharma
(Ansuman Sharma)
Deputy Director

Copy to: NIC Cell, Dept. of Revenue, Room No. 14108, 4th Floor, Kartavya Bhavan, New Delhi, for publishing this Advertisement on **"What's New"** Section of **"Employees Corner"** of the DoR's Website.

Ansuman Sharma
(Ansuman Sharma)
Deputy Director

Annexure-A

SCOPE OF WORK

The guidelines for work by the Research Fellow shall be as follows:

1. The Research Fellow is expected to work under the guidance and supervision of the assigned officer.
2. It is expected that the Research Fellow shall carry out research and prepare a research paper/ analytical paper on a subject or topic as selected by him/ her and approved by the supervisory officer.
3. The research topic should preferably be on taxation issues or economic aspects of taxation in both direct and indirect taxes.
4. The following could be illustrative examples of the area or topic of research:
 - 4.1 On the indirect tax side, it could include sectoral analysis such as comprehensive analysis of services e.g. Financial services; insurance services; services relating to travel; accommodation; real estate; transport; warehousing; logistics; software etc. under the erstwhile Service Tax or sectors such as leather; textiles; transport; electricity; real estate; gold; petroleum etc. under the new GST regime. The research on the subject, for example; on taxation of services, may include size and nature of taxable services, valuations, exclusions and exemptions, rates, points of taxations, taxation of cross-border transactions, place of provision of services, CENVAT credits etc. The paper may offer a comprehensive understanding of the sector, taxes earned from the sector, any possible revenue/ tax leakages or any policy recommendations based on the research.
 - 4.2 Similarly, in the Direct tax side, sectoral analysis could be done, or research could be carried out on taxation of class of persons, for e.g. Individuals, LLPs, firms, corporates, charitable trusts, etc. or on subjects such as taxation of insurance business, international tax, transfer pricing, mergers and amalgamations, investment pooling vehicles, taxation of housing etc. or on the sources of income such as salary, income from house property, capital gains or business taxation. The research could inter alia examine trends, time-series analysis, investment patterns or ratios or panel data in relation to any aspect of taxation. All of the above topics could also examine both sides of taxation on any particular subject.
5. Research could also be carried out on other extant/ ongoing issues identified for research in TPRU. These include building of tax-economic models such as Microsimulation models for Personal Income Tax, Corporate Income Tax and GST, Macro-Fiscal models, models for revenue forecasting, measuring tax expenditures, revenue foregone or tax gaps, TRIST model or the Over-lapping Generations (OLG) model to study long-term impact on consumption, savings and interest. Literature, data and guidance on above is available within TPRU.
6. Another area of research could be trends and evolution of monetary and fiscal policy in India, FDI, inflation and interest rates etc. with respect to their interface with the tax policy.

7. In addition to above, research topics and issues can also be identified by Research Fellow using e-resources such as Google Scholar or other online platforms such as JSTOR, ELSEVIER, SPRINGER and NBER (National Bureau of Economic Research). Research papers on issues related to tax and policy may be studied to identify new 'ideas' for research in TPRU.
8. The outcome and objective of the research topic and examples above are only indicative and in no manner meant to be restrictive or limiting to the eventual outcome of the research findings.
9. The data for research purposes shall be publicly available data, data compiled at TPRU, CMIE data, tax admin data available at TPRU or data on GST, e-way bill, serviced tax data, personal income tax, corporate tax etc. procured by TPRU from time-to-time.
10. Further guidance and mentoring on selection of topics and further research can be sought from senior officers.
11. The timeline for completion of a research paper/ analytical paper shall be one month. The paper may be between 3500 to 5000 words or up to 10 pages. It should be well presented and incorporate tables, data, analysis, graphs and charts. The research/ analytical paper may be vetted by or prepared under the guidance of the supervising officer or any other senior officer at TPRU.
12. A short 15-minutes presentation of the paper and research findings shall be organised towards the end of the month, in-house before the officers of TPRU, on a date to be notified each month.
13. A target of one research paper/ analytical paper every month shall be assigned to each Research Fellow. This target, however, shall be subject to modification under approval of the supervising officer, depending on further work required to be carried out on the subject or any other circumstances that the supervising officer may approve.
14. Besides the above, Research Fellow shall be expected to carry out any other work assigned by supervising officer in TPRU.

Annexure B
Format of Application for the Post of Research Fellow
(This may be treated as a format for submission of the application and not as a prescribed form)

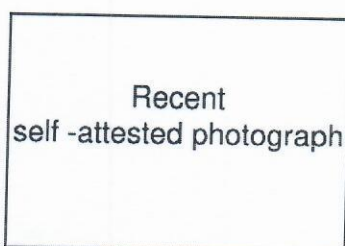
The persons who fulfil the eligibility conditions for the post of Research Fellow after going through the details of scope of work and terms and conditions and other details may apply in the prescribed format as given below:

1. **Domain for which applying:**
2. Name:
3. Date of Birth:
4. Permanent Address:
5. Present Address:
6. Contact No.:
7. Email:
8. Academic Qualification (In reverse order, starting from the latest till 10th standard or equivalent):

Sr. No.	Degree	Year	Subjects	University/ Institute	Class/ Division	Distinction (if any)

Note: Attach separate copy if required.

9. Professional experience (In reverse order, starting from the latest):
10. List of relevant technical and academic publications:
 - I. Relevant experience: No. of total years of experience and name of organizations.
 - II. Year-wise tasks of similar nature carried out during last three years.
 - III. Relevant experience of working for national/international bodies.
 - IV. Works of similar nature in hand and the expected date of completion.
11. A brief note on your suitability for the post:



Date:
Place:

Name & Signature of the applicant