



F. No. TPRU/2022-23/Research Fellows/44
Government of India
Ministry of Finance
Department of Revenue
Tax Policy Research Unit

Invitation of applications for appointment as Research Fellows in the Tax Policy Research Unit, Department of Revenue, Ministry of Finance:-

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. 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. 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. Only persons with requisite qualification and experience as prescribed would be hired as Research Fellows. The details of the advertisement are as follows-

A. **General Conditions:** The Research Fellows would be engaged for a fixed period for providing high quality research assistance to this Office. They would be engaged on a full-time basis and would not be permitted to take up any other assignment during the stipulated period. The appointment of Research Fellows would be of a temporary (non-official) nature and the appointment can be cancelled at any time without assigning any reason.

B. **Eligibility:**

There are a total of four vacancies in the domain of Economics/Business Economics/Finance, Computer Science/Information Technology (IT), Law and Accountancy. The educational qualifications for the domain areas are given below:

• **Economics/Business Economics/Finance:**

- I. Master's degree in Economics/Commerce/Business Economics/Finance/Business Administration.
- II. One to five years of research and report writing experience or equivalent professional experience;

IV. Experience with some econometric and statistical tools like E-Views, STATA, SPSS R. etc.

• **Computer Science/Information Technology (IT)**

I. B. Tech. in Computer Science, Information Technology, Electronics and Telecommunications and related streams.

II. One to five years of programming experience;

III. The ability and the experience to handle large databases;

IV. Through knowledge and programming ability in Python or R

• **Law**

I. Bachelors' Degree in Law

II. 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 is desirable

• **Accountancy**

I. Qualified Chartered Accountant or Chartered Financial Analyst or Master's degree in Commerce/Business Administration, Cost & Works Accountant/ CS.

II. One to five years of experience as a Chartered Accountant or relevant professional experience.

III. Thorough understanding of Direct and Indirect Tax laws and rules

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

• **Age:** The upper age limit is 35 years. The age of the candidates shall be calculated as on 1st January of the calendar year of the date of publication of vacancy/scheme.

C. **Other Conditions:**

• **Remuneration:** All-inclusive remuneration shall be Rs. 70,000/- per month.

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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/CEO, 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.	Upto 5% of the remuneration with the approval Head/CEO, 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. 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 the Individual Consultants.	Upto 10% of the remuneration with the approval Of Head/CEO, TPRU.

- (ii) Total enhancement in remuneration shall not exceed 10% annually in any case.
- (iii) Notwithstanding anything mentioned above, in no case the remuneration of any individual shall exceed 1.25 times of the initial remuneration.
- **Leave:** The Research Fellows would be eligible for 08 days leave in a calendar year on pro-rata basis. Therefore, Research Fellows will not draw any salary for the period of leave/ absence beyond 08 days in a year.
- **TA/ DA:** No TA/DA would be admissible for either joining the assignment or its

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- **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.
 - **TDS:** 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 TPRU will issue TDS Certificate(s).
 - **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.
 - **Scope of Work:** As detailed in Annexure A.
 - **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.
- D. **Logistics & Support:** TPRU shall provide them working space, internet facility and other necessities as deemed fit by the HOD, TPRU.
- E. **Procedure for Applicants:**
- This Office will place the advertisement for inviting applications in the National newspapers as per the GFR as well as on the website of Department of Revenue (DoR).
 - Candidates may apply through post by sending a duly filled application form.
 - A candidate can apply for the job as per the details of the advertisement.
- F. **Procedure for Selection and Other Modalities of the Scheme:**
- **Screening Committee:** All the applications received will be scrutinized and shortlisted by a Screening Committee consisting of 02 (two) Deputy Commissioners or Additional Commissioners and Joint Secretary TPRU in accordance with the eligibility and other criteria prescribed in the guidelines. The Joint Secretary TPRU will serve as the Chairperson of the Screening Committee.
 - **Selection Committee:** Head TPRU will chair the Selection Committee for the Research Fellows with chair of Screening Committee, Director (HQ) Department of Revenue and Commissioner / DDG, TPRU as the member(s).

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- Depending upon the number of applications received, TPRU reserves the right to fix up the eligibility criteria, limit the number of applicants to be called for a particular period and to decide about the mode of screening thereof.

G. Review: TPRU reserves the right to review the scheme at any time. The Scheme so reviewed will be placed on the website of Department of Revenue.

H. Relaxation: Head/CEO, TPRU will have the power to relax any of the conditions mentioned above, in respect of any deserving candidate.

I Confidentiality:-

- (i) 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.
- (ii) 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.
- (iii) 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.

J. Termination of Agreement

TPRU may terminate the contract to which these Terms apply if:

1. The Research Fellow is unable to address the assigned works.
2. Quality of the assigned works is not to the satisfaction of the TPRU.
3. The Research Fellow fails in timely achievement of the milestones as finally decided by TPRU.
4. The Research Fellow is found lacking in honesty or integrity or violates the confidentiality clause.

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K. The duly filled hard/physical copy of the application in the format given in Annexure-B, should be addressed to the **Joint Secretary, TPRU** and should reach the Office of TPRU at 5thFloor, Tower-1, Jeevan Bharti Building, Connaught Place, New Delhi- 01 before 21 days of publishing of this advertisement in 'The Economic Times'. Any application received after due date will not be entertained under any circumstances. Applications may also be emailed at dc1-tpru@gov.in but only those applications whose hard/physical copy are received within 21 days of publication of the advertisement in 'The Economic Times' in this office will be taken into consideration. The envelope containing the application as above should be labelled as "**Application for Research Fellow**"on the top. For any further enquiry, please contact at Telephone No. 011- 23724637 between 3:00 PM to 5:00 PM on any working day from Monday to Friday.



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SCOPE OF WORK

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

- i. The Research Fellow is expected to work under the guidance and supervision of the assigned officer.
- ii. 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.
- iii. The research topic should preferably be on taxation issues or economic aspects of taxation in both direct and indirect taxes.
- iv. The following could be illustrative examples of the area or topic of research. 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.
- v. 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

- vi. 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.
- vii. 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.
- viii. 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.
- ix. 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.
- x. 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.
- xi. Further guidance and mentoring on selection of topics and further research can be sought from senior officers and Chief Director, Tax Research.

02. 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.

03. A short 15-minutes presentation of the paper and research findings shall be organised towards the end of the month, inhouse before the officers of TPRU, on a date to be notified each month.

04. 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.

05. Besides the above, Research Fellow shall be expected to carry out any other work

Annexure – B

The persons who fulfill the eligibility conditions 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. Post for which applying: - Research Fellow

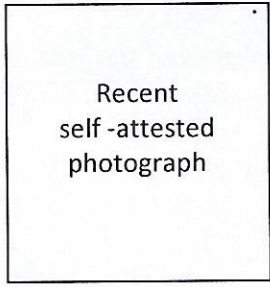
2. Format of Application: -

- (i) Name:
- (ii) Date of Birth:
- (iii) Address for correspondence:
- (iv) Contact No.: Landline: _____ Mobile: _____ Email:
- (v) Academic Qualification (In reverse order, starting from the latest till 10th standard or equivalent.):

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

*Attach Separate copy if required.

- (vi) Professional experience (In reverse order, starting from the latest):
- (vii) List of relevant technical and academic publications:
- (viii) Relevant experience:
 - (a) No. of total years of experience and name of organizations.
 - (b) Year-wise tasks of similar nature carried out during last three years.
 - (c) Relevant experience of working for national/international bodies.
 - (d) Works of similar nature in hand and the expected date of completion.
- (ix) A brief note on your suitability for the post.



Name & Signature of the applicant

Date: