OFFICE MEMORANDUM

Subject: Selection for the posts of Revenue Member in the Authority for Advance Rulings(AAR) under the Income-tax Act, 1961–reg.

Authority for Advance Rulings under the Income-tax Act, 1961:- The AAR was created for providing a judicial forum to foreign investors and other non-resident tax payers to seek a ruling in advance in relation to their business transaction in India so that there is clarity on their tax position in India.

Vacancy:- The following two posts of Revenue Member in Authority for Advance Rulings under the Income-tax Act, 1961 are vacant:-

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Vacancy</th>
<th>Location</th>
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<tbody>
<tr>
<td>1.</td>
<td>Vacancy w.e.f. 01.09.2017 vice Shri Ram Tirath, IRS(C&amp;CE)</td>
<td>Authority for Advance Rulings, Principal Bench, New Delhi</td>
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<td>2.</td>
<td>Vacancy w.e.f. 23.02.2020 vice Shri Rajendra Kumar, IRS(IT)</td>
<td>Authority for Advance Rulings, Principal Bench, New Delhi</td>
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Qualification:- As per Tribunal, Appellate Tribunal and other Authorities (Qualifications, Experience and other Conditions of Service of Members) Rules, 2020, notified on 12.02.2020, a person shall be qualified for Revenue Member from the Indian Revenue Service who is qualified to be a Member of the Central Board of Direct Taxes and an officer of the Indian Customs and Central Excise Service, who is qualified to be a Member of the Central Board of Excise and Customs and has performed judicial, quasi-judicial or adjudicating function for three years. The qualifications for the post of Member of both the boards (CBDT/CBIC), as per the Recruitment Rules notified on 17.07.2017 are as under:

<table>
<thead>
<tr>
<th>CBDT</th>
<th>CBIC</th>
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<td>Officers of the Central Government having one year regular service in level 15 in the pay matrix Rs. 1,82,200- Rs. 2,24,400/- and possessing the following essential</td>
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qualifications, namely:-(i) having fifteen years' of experience in administering and running the direct tax administration in the Central Government with ten years of experience in the field formations of Central Board of Direct Taxes; (ii) having high professional merit and excellence; and (iii) having impeccable reputation of integrity.

Note1: The normal eligibility conditions of maximum age of 56 years on the date of closing of applications shall not be applicable in cases of absorption.

Note 2: No person with less than one year residual service on the date of occurrence of vacancy shall be eligible for appointment against the vacancy.

qualifications, namely:- (i) having fifteen years' of experience in administering and running the indirect tax administration in the Central Government with ten years of experience in the field formations of Central Board of Excise and Customs; (ii) having high professional merit and excellence; and (iii) having impeccable reputation of integrity.

Note1: The normal eligibility conditions of maximum age of 56 years on the date of closing of applications shall not be applicable in cases of absorption.

Note 2: No person with less than one year residual service on the date of occurrence of vacancy shall be eligible for appointment against the vacancy.

Salary and Terms of Appointment:- As per Tribunal, Appellate Tribunal and other Authorities (Qualifications, Experience and other Conditions of Service of Members) Rules, 2020, a Member shall be paid a salary of Rs. 2,25,000 and shall be entitled to draw allowances as are admissible to a Government of India officer holding Group 'A' post carrying the same pay. The Revenue Member shall hold office for a term of four years or till he attains the age of sixty-five years, whichever is earlier.

Procedure for selection:- The Search-cum-Selection Committee constituted for recommending a panel of names for appointment to the said post shall scrutinise the applications with respect to suitability of applicants for the posts by giving due weightage to qualification and experience of candidates and shortlist candidates for conducting personal interaction. The final selection will be done on the basis of overall evaluation of candidates done by the Committee based on the qualification, experience and personal interaction.

Application procedure:- Applications of eligible and willing officers are requested through proper channel and are accompanied with (i) bio-data in the proforma at Annexure-I (ii) Certificate to be furnished by the employer/head
of office/forwarding authority as in Annexure-II    (iii) clear photocopies of the up-to-date CR/APAR dossiers of the officer containing CR/APARs of at least ten years duly attested by a Group A officer    (iv) Cadre clearance    (v) integrity certificate/clearance from vigilance and disciplinary angle as in Annexure-III and (vi) statement giving details of major or minor penalties, if any, imposed on the officer during the last ten years, to the following address, so as to reach this office latest by **21.09.2020**:-

Shri Rajinder Kumar,
Under Secretary to the Govt. of India,
Department of Revenue,
Room No. 77-A, North Block, New Delhi.
Email:-rajinder.kumar64@nic.in Telephone:- 011-23093277

Any application received after due date without necessary Annexure as mentioned above will not be entertained.

Wide publicity may be given in all organization and their field formations to facilitate early and optimum number of applications.

( Rajinder Kumar )
Under Secretary to the Government of India
Tele fax: 2309 3277

To

Commissioner(Coord), CBIC and Commissioner(Coord), CBDT with the request that wide publicity of this vacancy circular may be given directly to all Principal Chief Commissioners of Customs & Central Excise/Income Tax or of equivalent rank, all Chief Commissioners of Customs & Central Excise/Income Tax or of equivalent rank and all Principal Commissioners of Customs & Central Excise/Income Tax or of equivalent rank and through related websites of the Boards and forward the duly verified applications along with cadre clearance, vigilance clearance in prescribed proforma and ACR dossier by the due date.

Copy to:-

(i) Chairman, CBIC / CBDT for information and necessary action.
(ii) Technical Director, NIC, Department of Personnel and Training, Room No. 11/A, North Block, New Delhi with the request to post this circular on the DoP&P&T website under the heading “Vacancies in the Autonomous Organisations”.


(iii) Section Officer (Computer Cell), Department of Revenue, with the request that this vacancy circular may be posted on the official web site of the Department of Revenue.
(iv) President, CESTAT for information and necessary action
(v) DG (Systems)/DG (HRD), CBIC & CBDT for information and necessary action.

( Rajinder Kumar )
Under Secretary to the Government of India
PROFORMA

Annexure-I

Space for photograph duly signed by candidate

1. Name :

2. Date of birth :

3. Designation & Pay in Pay Matrix :

4. Cadre/Service to which belong :

5. Educational qualification (in reverse chronological order):

<table>
<thead>
<tr>
<th>Name of University/ Equivalent Institution</th>
<th>Degree</th>
<th>Year of passing</th>
<th>Division/ % of marks obtained</th>
<th>Academic Distinction</th>
<th>Subject/ specialization</th>
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6. Employment record in chronological order starting with present post, list in reverse:

<table>
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<tr>
<th>Name &amp; address of employer</th>
<th>Designation, scale of pay (Pay in Pay Matrix) and whether regular/ deputation /ad-hoc</th>
<th>Period of service From</th>
<th>To</th>
<th>Nature of work/experience</th>
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7. Date from which working :
in the Level-15 of the pay matrix on regular basis
8. Write up on judicial, quasi-judicial or adjudicating functions performed alongwith copies of 02 Orders passed in this regard, if any (200 words).

9. Awards/honours, if any :

10. Write up on 05 major achievements (200 words)

11. Additional information, if any, which you would like to mention in support of the application for the post

DECLARATION

1. I certify that the foregoing information is correct and complete to the best of knowledge and belief and nothing has been concealed/ distorted. If at any time I found to have concealed/distorted any material information; my appointment shall be liable to summary termination without notice.

2. I shall not withdraw my candidature after the meeting of the Selection Committee.

3. I shall not decline the appointment, if selected for appointment by the ACC.

4. I shall join within 30 days from the date of issue of order of appointment.

5. I am aware that in case I violate any of the conditions mentioned at Sl.No.2 to 4, the Government of India is likely to debar me for a period of three years for consideration for appointment outside the cadre and in any Autonomous Body/Statutory Body/Regulatory Body.

Signature of the candidate:

Place:
Date:

Mob.No.________________
Tel.No________________
E-mail Address__________
(a)Office Address:
(b)Residential Address:
Annexure-II

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

1. Certified that the particulars furnished by Shri/Smt/Kum----------------------------- are correct and he/she possesses educational qualifications and experience.

2. Certified that Shri/Smt/Kum ------------- is qualified to be Revenue Member in Authority for Advance Ruling under the Income-tax Act, 1961

3. It is also certified that there is no vigilance/disciplinary case either pending or being contemplated against him/her and vigilance clearance issued by CVO( in the format enclosed)

4. His/her integrity is certified.

5. No major or minor penalty was imposed on Shri/Smt/Kum----------------------------- during the last 10 years period.

6. The up-to-date attested Photostat copies of ACR/APARs of last 10 years( each Photostat copy of ACR/APAR should be attested) in respect of Shri/Smt/Kum----------------------------- is enclosed herewith.

Seal & Signature of the cadre controlling Authority
PARTICULARS OF THE OFFICERS FOR WHOM VIGILANCE CLEARANCE IS BEING SOUGHT

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

1. Name of the Officer (in full) :
2. Father's name :
3. Date of Birth :
4. Date of Retirement :
5. Date of entry into service :
6. Service to which the officer
   Belongs including batch/year
   /cadre etc. wherever applicable:
7. Positions Held (during ten preceding years):

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Organisation (name in full)</th>
<th>Designation &amp; Place of Posting</th>
<th>Administrative/ nodal Ministry/ Department concerned (in case of officers of PSUs etc)</th>
<th>From</th>
<th>To</th>
</tr>
</thead>
</table>

8. Whether the officer has been placed on the Agreed List or List of Officers of Doubtful Integrity (If yes, details to be given) :

9. Whether any allegation of misconduct involving vigilance angle was examined against the officer during the last 10 years and if so with what result(*) :

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

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

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

DATE: 

(NAME AND SIGNATURE)

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