

**F. No. A-12023(1)/2/2018-Admn.III(LA)**  
**GOVERNMENT OF INDIA**  
**MINISTRY OF LAW AND JUSTICE**  
**DEPARTMENT OF LEGAL AFFAIRS**  
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**CIRCULAR**

**Subject: Applications for appointment to the posts of Member (Judicial/ Accountant),  
Income Tax Appellate Tribunal.**

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In exercise of the powers conferred by section 252 of the Income-Tax Act, 1961, the Central Government has constituted the Income Tax Appellate Tribunal to hear appeals against the orders passed by various authorities stated in section 253 of the Act.

2. Applications are invited for the following posts of Judicial Members and Accountant Members in the Income Tax Appellate Tribunal, constituted under the Income-tax Act, 1961:-

**Judicial Member:-**

|              | Reserved for SC | Reserved for ST | Reserved for OBC | Unreserved | Total |
|--------------|-----------------|-----------------|------------------|------------|-------|
| No. of Posts | 01              | 03              | 08               | 09         | 21*   |

**Accountant Member:-**

|              | Reserved for SC | Reserved for ST | Reserved for OBC | Unreserved | Total |
|--------------|-----------------|-----------------|------------------|------------|-------|
| No. of Posts | 03              | 02              | 01               | 10         | 16*   |

\* One post each of Accountant Member and Judicial Member is reserved for persons with disabilities. Persons with the following disabilities will be considered for appointment, subject to production of medical certificate and medical examination by the appropriate Medical Board:

- (i) One Arm
- (ii) One Leg
- (iii) Both Legs
- (iv) Low Vision

The number of vacancies indicated above is only approximate and is liable to increase or decrease due to unexpected circumstances that may occur.

#3. The posts belong to General Central Services Group 'A' (Gazetted) and are in Level 16 (Rs. 205400 – 224400/-) in the Pay Matrix (VII CPC). The posts are temporary at present, but are likely to continue.

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4. Candidates already in service and entitled to pension will continue to enjoy the same benefits.

#5. QUALIFICATIONS:-

(a) JUDICIAL MEMBER:- A person shall not be qualified for appointment as a Judicial Member unless:- (i) he has for at least ten years held a judicial office in the territory of India; or (ii) he has been a Member of the Indian Legal Service and has held a post in Grade-II of the Service or any equivalent or higher post for at least three years; or (iii) he has been an advocate for at least ten years.

Explanation for the purpose of (a) above:

(i) In computing the period during which a person has held judicial office in the territory of India, there shall be included any period, after he has held any judicial office, during which the person has been an advocate or has held the office of a member of a Tribunal or any post, under the Union or a State, requiring special knowledge of law;

(ii) In computing the period during which a person has been an advocate, there shall be included any period during which the person has held judicial office or the office of a member of a tribunal or any post, under the Union or a State, requiring special knowledge of law after he became an advocate.

(b) ACCOUNTANT MEMBER: A person shall not be qualified for appointment as an Accountant Member unless; (i) he has for at least ten years been in the practice of accountancy (a) as a chartered accountant under the Chartered Accountants Act, 1949 (38 of 1949); or (b) as a registered accountant under any law formerly in force; or partly as such registered accountant and partly as chartered accountant; or (ii) he has been a member of the Indian Revenue Service (Income-tax Service Group 'A') and has held the post of Additional Commissioner of Income-tax or any equivalent or higher post for at least three years.

#6. AGE: As on 20.08.2018 should be between 35 and 50 years. Upper age limit is relaxable upto 5 years for Government servants, persons belonging to the Scheduled Castes/Scheduled Tribes, or to any special category specified by the Central Government to such extent as may be specified by the Central Government regarding recruitment of such persons to Government service.

#7. As per the directions of the Hon'ble Supreme Court in Order dated 20.03.2018 in W.P. (Civil) No. 279/2017:-

*"(iii) The tenure of the Chairperson and the Judicial/Administrative/Expert/Technical Members of all the Tribunals shall be for a period of five years or the maximum age that was fixed/determined under the old Acts and Rules."*

The appointment of Members of the ITAT will be for a period of five years or till the maximum age that was a fixed under the old Act/Rules.

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