RECRUITMENT RULES

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No. 24/78/68-DH (S), dated 24th September, 1968 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the notification issued in G.O. Ms. No. 34/80/Fin. (CT), dated 22nd October, 1980 and published as a Supplement to the Gazette No. 44, dated 28th October, 1980, save as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'A' post of "Deputy Commissioner (Commercial Taxes)" in the Commercial Taxes Department, Government of Puducherry, namely:—

1. Short title and commencement.— (i) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'A' Gazetted post of Deputy Commissioner (Commercial Taxes) Recruitment Rules, 2017.

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

2. Number of post, its classification and Pay Level in the Pay Matrix.—The number of the said post, its classification and Pay Level in the Pay Matrix attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. Method of recruitment, age-limit and other qualifications.— The method of recruitment to the said post, age-limit, qualifications and other matters relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. Disqualifications.— No person,—

(a) who has entered into or contracted a marriage with a person having with 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 Lieutenant-Governor may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage, and there are other grounds for so doing, exempt any person from the operation of this rule.

5. Power to relax.— Where the Lieutenant-Governor, Puducherry is of the opinion that it is necessary or expedient so to do, he may, by order and for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving.— Nothing in these rules shall affect the reservations, relaxations in upper age-limit and other concessions required to be provided for Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.
## SCHEDULE

**RECRUITMENT RULES FOR THE POST OF DEPUTY COMMISSIONER (COMMERCIAL TAXES)**

1. Name of the post : Deputy Commissioner (Commercial Taxes)
2. Number of post : 1 (One) [2017] Subject to variation dependent on work-load.
4. Level in the Pay Matrix : Level-11
5. Whether selection post or non-selection post : Selection
6. Age-limit for direct recruits : Not applicable
7. Educational and other qualifications required for direct recruits : Not applicable
8. Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees : Not applicable
9. Period of probation, if any : Not applicable
10. Method of recruitment, whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods : By promotion failing which by deputation including short-term contract.
11. In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption is to be made.

**Promotion**

Assistant Commissioner/Appellate Assistant Commissioner (CT) in Level 10 in the Pay Matrix with 5 years service in the grade rendered after appointment thereto on a regular basis and have successfully completed the two weeks mandatory training in the Refresher Course as prescribed and sponsored by Department.

*Note*: (1) Where juniors who have completed their qualifying/eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying/eligibility service by more than half of such qualifying/eligibility service or two 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 completed such qualifying/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 1-1-2006/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/Pay Scale extended based on the recommendations of the Pay Commission.

Deputation (ISTC)

Officers under the Central or State Governments or Union Territories or Public Sector Undertakings or Recognized Research Institutions or Universities or Semi-Government or Statutory or Autonomous Organization:

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

(ii) with five years service in the grade rendered after appointment thereto on a regular basis in posts in Level 10 in the Pay Matrix;

and

(b) 5 years of experience in Commercial Taxation in Central/State/Union territory Government/Public Sector Undertakings/ Autonomous Organisation/University.

Note: (1) The Departmental Officers in the feeder category who are in the direct line of promotion will not be eligible for consideration for appointment on deputation/absorption. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion.

(Period of deputation (ISTC) including the period of deputation (ISTC) in another ex-cadre post held immediately preceding this appointment in the same or some other organization/department of the Central Government shall ordinarily not to exceed four years. The maximum age-limit for appointment by deputation (ISTC) shall not be exceeding 56 years as on the closing date of receipt of applications).

Note: (2) For the purpose of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 1-1-2006/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/pay scale extended based on the recommendations of the Pay Commission except where there has been merger of more than one pre-revised Scale of Pay into one grade with a common Grade Pay/Pay Scale, and where this benefit will extend only for the post(s) for which that Grade Pay/Pay Scale is the normal replacement grade without any upgradation.
12. If, a Departmental Promotion Committee exists, what is its composition?

: Group 'A' Departmental Promotion Committee (for considering promotion):

(1) Chief Secretary, Government of Puducherry ... Chairman
(2) Secretary to Government, (Commercial Taxes) ... Member
(3) Secretary to Government, (Finance) ... Member
(4) Secretary to Government, (General Administration) ... Member

13. Circumstances in which the Union Public Service Commission is to be consulted in making recruitment.

: Consultation with the Union Public Service Commission is necessary while appointing an officer on deputation (ISTC).

(By order of the Lieutenant-Governor)

G. Srinivas,
Additional Secretary to Government (Commercial Taxes).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT
(G.O. Ms. No. 15/CT/A1/2017, Puducherry, dated 10th February 2017)

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No. 24/78/68-DH (S), dated 24th September, 1968 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the notification issued in G.O. Ms. No. 51/87/F6/CTD, dated 24th March, 1987 and published as a Supplement to the Gazette No. 28, dated 14th July, 1987, save as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'A' Gazetted post of "Assistant Commissioner/Appellate Assistant Commissioner (Commercial Taxes)" in the Commercial Taxes Department, Government of Puducherry, namely:—

1. Short title and commencement.— (i) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'A' Gazetted post of Assistant Commissioner/Appellate Assistant Commissioner (Commercial Taxes) Recruitment Rules, 2017.

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

2. Number of post, its classification and Pay Level in the Pay Matrix.—The number of the said post, its classification and Pay Level in the Pay Matrix attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. Method of recruitment, age-limit and other qualifications.— The method of recruitment to the said post, age-limit, qualifications and other matters relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.
4. **Disqualifications.**— No person,—
   
   (a) who has entered into or contracted a marriage with a person having with 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 Lieutenant-Governor may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage, and there are other grounds for so doing, exempt any person from the operation of this rule.

5. **Power to relax.**— Where the Lieutenant-Governor, Puducherry is of the opinion that it is necessary or expedient so to do, he may, by order and for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

6. **Saving.**— Nothing in these rules shall affect the reservations, relaxations in upper age-limit and other concessions required to be provided for Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.

**SCHEDULE**

**RECRUITMENT RULES FOR THE POST OF ASSISTANT COMMISSIONER / APPELLATE ASSISTANT COMMISSIONER (COMMERCIAL TAXES)**

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<tbody>
<tr>
<td>1. Name of the post</td>
<td>Assistant Commissioner/Appellate Assistant Commissioner (Commercial Taxes)</td>
</tr>
<tr>
<td>2. Number of post</td>
<td>3 (Three) [2017] Subject to variation dependent on work-load.</td>
</tr>
<tr>
<td>4. Level in the Pay Matrix</td>
<td>Level-10</td>
</tr>
<tr>
<td>5. Whether selection post or non-selection post</td>
<td>Selection</td>
</tr>
<tr>
<td>6. Age-limit for direct recruits</td>
<td>Not applicable</td>
</tr>
<tr>
<td>7. Educational and other qualifications required for direct recruits.</td>
<td>Not applicable</td>
</tr>
<tr>
<td>8. Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.</td>
<td>Not applicable</td>
</tr>
<tr>
<td>9. Period of probation, if any</td>
<td>Two years for promotees</td>
</tr>
<tr>
<td>10. Method of recruitment, whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods.</td>
<td>By promotion failing which by deputation including short-term contract.</td>
</tr>
</tbody>
</table>
11. In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption is to be made.

Promotion

Commercial Tax Officer in Level 7 in the Pay Matrix with 3 years service in the grade rendered after appointment thereto on a regular basis and have successfully completed the two weeks mandatory training in the Refresher Course of duties/responsibilities of the post for promotion.

Note: (1) Where juniors who have completed their qualifying/eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying/eligibility service by more than half of such qualifying/eligibility service or two 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 completed such qualifying/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 1-1-2006/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/Pay Scale extended based on the recommendations of the Pay Commission.

Deputation (ISTC)

Officers under the Central or State Governments or Union Territories or Public Sector Undertakings or Recognized Research Institutions or Universities or Semi-Government or Statutory or Autonomous Organization:

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

(ii) with two years service in the grade rendered after appointment thereto on a regular basis in posts in Level 8 in the Pay Matrix;

and

(b) three years of experience in Commercial Taxation matters from a Government Department.

Note: (1) The Departmental Officers in the feeder category who are in the direct line of promotion will not be eligible for consideration for appointment on deputation/absorption. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion.

(Period of deputation (ISTC) including the period of deputation (ISTC) in another ex-cadre post held immediately preceding this appointment in the same or some other organization/department of the Central Government shall ordinarily not to exceed three years. The maximum age-limit for appointment by deputation (ISTC) shall not be exceeding 56 years as on the closing date of receipt of applications).
12. If a Departmental Promotion Committee exists, what is its composition?

Group 'A' Departmental Promotion Committee (for considering promotion):

(1) Chairman/Member, Union Public Service Commission
   . Chairman
(2) Chief Secretary, Government of Puducherry
   . Member
(3) Secretary to Government, (Commercial Taxes)
   . Member

Group 'A' Departmental Confirmation Committee (for considering confirmation):

(1) Chief Secretary, Government of Puducherry
   . Chairman
(2) Secretary to Government, (Commercial Taxes)
   . Member
(3) Additional/Joint/Deputy Secretary to Government (Commercial Taxes).

13. Circumstances in which the Union Public Service Commission is to be consulted in making recruitment.

Consultation with the Union Public Service Commission necessary while appointing an officer on deputation (ISTC).

(By order of the Lieutenant-Governor)

G. SRINIVAS,
Additional Secretary to Government (Commercial Taxes).

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT


NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No. F.5/4/65-GP., dated 11th January, 1965 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the notification issued in G.O. Ms. No. 49/Finance, dated the 24th February, 1968 of the Finance Department, Government of Puducherry, published as a Supplement to the Gazette No. 15 of the 9th April, 1968, save as respects things done or omitted to be done before such supersession the Lieutenant-Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'B' (Non-Gazetted-Non-Ministerial) post of Deputy Commercial Tax Officer in the Commercial Taxes Department, Government of Puducherry, namely:

1. Short title and commencement.— (1) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'B' (Non-Gazetted-Non-Ministerial) posts of Deputy Commercial Tax Officer Recruitment Rules, 2017.

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

2. Number of posts, its classification and the Pay Level in the Pay Matrix.— The number of the said posts, its classification and the Pay Level in the Pay Matrix attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. Method of recruitment, age-limit and other qualifications.— The method of recruitment to the said posts, age-limit, qualifications and other matter relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. Disqualifications.— 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 posts:

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

5. Power to relax.— Where the Lieutenant-Governor is of the opinion, that it is necessary or expedient so to do, he may, by order, and for reasons to be recorded in writing, and in consultation with Union Public Service Commission, relax any of the provisions of these rules with respect of any class or category of persons.

6. Saving.— Nothing in these rules shall affect the reservations, relaxation in upper age limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.
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<tr>
<td><strong>1. Name of the post</strong></td>
<td>Deputy Commercial Tax Officer</td>
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<tr>
<td><strong>2. Number of posts</strong></td>
<td>14 (Fourteen) [2017] Subject to variation dependent on work load.</td>
</tr>
<tr>
<td><strong>4. Pay Level in the Pay Matrix</strong></td>
<td>Pay Level-6 in the Pay Matrix (₹ 35,400)</td>
</tr>
<tr>
<td><strong>5. Whether selection post or non-selection post</strong></td>
<td>Selection</td>
</tr>
<tr>
<td><strong>6. Age-limit for direct recruits</strong></td>
<td>Not applicable</td>
</tr>
<tr>
<td><strong>7. Educational and other qualifications required for direct recruits</strong></td>
<td>Not applicable</td>
</tr>
<tr>
<td><strong>8. Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.</strong></td>
<td>Not applicable</td>
</tr>
</tbody>
</table>
| **9. Period of probation, if any** | Two years for promotees.  
*Note*: Not less than one year shall be on assessment work. |
| **10. Method of recruitment, whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods.** | (i) 67% by promotion failing which by deputation including short-term contract.  
(ii) 33% by deputation including short-term contract.  
**Promotion**  
Assistant Commercial Tax Officer in Pay Level-5 in the Pay Matrix with 6 years service in the grade rendered after appointment thereto on a regular basis and have successfully completed the In-Service Training.  
*Note 1*: The eligibility service for promotion shall continue to be 3 years for Officers holding the feeder post on regular basis on the date of notification of these rules.  
*Note 2*: Where Juniors who have completed their qualifying/eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying/eligibility service by more than half of such qualifying/eligibility service or two years, whichever is less, and have |
| **11. In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption is to be made.** |   |
successfully completed their probation period for promotion to the next higher grade along with their juniors, who have already completed such qualifying/eligibility service.

*Note 3*: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1-1-2006/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/Pay Scale extended based on the recommendations of the Pay Commission.

**Deputation (ISTC)**

Officers under the Central/State Government/Union Territories/Public Sector Undertakings/Universities/Recognized Research Institutes/Semi-Government or Autonomous or Statutory Organization-

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

(ii) with 6 years service in the grade rendered after appointment thereto on a regular basis in posts in Pay Level-5 in the Pay Matrix; and

(b) two years of experience in Commercial Taxation in Central/State/Union Territory Government/Public Sector Undertakings/Autonomous Organization/University.

*Note 1*: The Departmental Officers in the feeder category who are in the direct line of promotion will not be eligible for consideration for appointment on deputation/absorption. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

(Period of deputation (ISTC) including period of deputation (ISTC) in another *ex cadre* post held immediately preceding this appointment in the same or some other organization/department of the Central Government shall ordinarily not to exceed three years. The maximum age-limit for appointment by deputation (ISTC) shall not be exceeding 56 years as on the closing date of receipt of applications).
Note 2: For the purpose of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 1-1-2006/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/Pay Scale extended based on the recommendations of the pay Commission except where there has been merger of more than one pre-revised Scale of Pay into one grade with a common Grade Pay/Pay Scale, and where this benefit will extend only for the post(s) for which that Grade Pay/Pay Scale is the normal replacement grade without any upgradation.

12. If a Departmental Promotion Committee exists, what is its composition?

**Group 'B' Departmental Promotion Committee (for considering promotion)**—

(1) Chief Secretary, . . Chairman
   Government of Puducherry.

(2) Secretary to Government of Puducherry, . . Member
   (Commercial Taxes).

(3) Deputy Commissioner (Commercial . . Member
   Taxes).

**Group 'B' Departmental Confirmation Committee (for considering Confirmation)**—

(1) Secretary to Government of Puducherry, . . Chairman
   (Commercial Taxes).

(2) Deputy Commissioner . . Member
   (Commercial Taxes).

(3) Assistant Commissioner/Appellate . . Member
   Assistant Commissioner
   (Commercial Taxes).

13. Circumstances in which the Union Public Service Commission is to be consulted in making recruitment. Consultation with Union Public Service Commissioner is not necessary.

(By order of the Lieutenant-Governor)

G. Srinivas,
Additional Secretary to Government (Commercial Taxes).
NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No.F-5/4/65-GP., dated the 11th January, 1965 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the Finance Department's notification issued in G.O. Ms. No. 2/83/ Fin.(CT), dated 3rd March, 1983 published as a Supplement to the Gazette No. 14 of the 5th April, 1983 save as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'B' Gazetted (Non-Ministerial) post of Commercial Tax Officer in the Commercial Taxes Department, Government of Puducherry, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'B' Gazetted (Non-Ministerial) post of Commercial Tax Officer Recruitment Rules, 2017.

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

2. **Number of post, its classification and the Pay Level in the Pay Matrix.**— The number of the said post, its classification and the Pay Level in the Pay Matrix attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. **Method of recruitment, age-limit and other qualifications.**— The method of recruitment to the said posts, age-limit, qualifications and other matter relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. **Disqualifications.**— No persons,—

   (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 posts:

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

5. **Power to relax.**— Where the Lieutenant-Governor is of the opinion, that it is necessary or expedient so to do, he may, by order, and for reasons to be recorded in writing, and in consultation with Union Public Service Commission, relax any of the provisions of these rules with respect of any class or category of persons.

6. **Saving.**— Nothing in these rules shall affect the reservations, relaxation in upper age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.
## SCHEDULE

### RECRUITMENT RULES FOR THE POST OF COMMERCIAL TAX OFFICER

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<tbody>
<tr>
<td>1.</td>
<td>Name of the post : Commercial Tax Officer</td>
</tr>
<tr>
<td>2.</td>
<td>Number of posts : 8 (Eight) [2017] Subject to variation dependent on workload.</td>
</tr>
<tr>
<td>5.</td>
<td>Whether selection post or non-selection post : Selection</td>
</tr>
<tr>
<td>6.</td>
<td>Age-limit for direct recruits : Not exceeding 30 years</td>
</tr>
<tr>
<td>7.</td>
<td>Educational and other qualifications required for direct recruits.</td>
</tr>
<tr>
<td></td>
<td>Essential</td>
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<td></td>
<td>(i) Bachelor's Degree in Commerce/Economics/Business Studies plus two years experience in Taxation/Accounting in any Government or listed Private Sector Organization or Firm of Chartered Accountant/Cost and Management Accountant/Corporate Secretary.</td>
</tr>
<tr>
<td></td>
<td>Desirable</td>
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<tr>
<td></td>
<td>(i) Bachelor's Degree in Law (L.L.B.)/Chartered Accountant/ Cost and Management Accountant/MBA (Finance)/PGDM (Finance)/M.Com.</td>
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<td></td>
<td>Note 1: Qualifications are relaxable at the discretion of the Competent Authority, for reasons to be recorded in writing, in case of candidates otherwise well qualified.</td>
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<td>Note 2: The qualification regarding experience is relaxable at the discretion of the Competent Authority, for reasons to be recorded in writing, in case of candidates belonging to Scheduled Castes or Scheduled Tribes if, at any stage of selection, the Union Public Service Commission is of the opinion that sufficient number of candidates from these communities possessing the requisite experience are not likely to be available to fill up the posts reserved for them.</td>
</tr>
<tr>
<td>8.</td>
<td>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees. : No</td>
</tr>
<tr>
<td>9.</td>
<td>Period of probation, if any : Two years for Direct Recruits.</td>
</tr>
<tr>
<td>10.</td>
<td>Method of recruitment, whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods.</td>
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<td></td>
<td>(i) 67% by promotion failing which by deputation Including Short-Term Contract.</td>
</tr>
<tr>
<td></td>
<td>(ii) 33% by direct recruitment.</td>
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</tbody>
</table>
11. In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption is to be made.

**Promotion:**
Deputy Commercial Tax Officer in Pay Level - 6 in the Pay Matrix with 5 years service in the grade rendered after appointment thereto on a regular basis and have successfully completed the two weeks mandatory training in the Refresher Course as prescribed by the Organization.

*Note 1:* Where Juniors who have completed their qualifying/eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying/eligibility service by more than half of such qualifying/eligibility service or two 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 completed such qualifying/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 1-1-2006/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/Pay Scale extended based on the recommendations of the Pay Commission.

**Deputation (ISTC)**
Officers under the Central/State Governments/Union Territories/Universities/Recognized Research Institutions/Public Sector Undertakings/Semi-Government/Statutory or Autonomous Organizations-

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

(ii) with 5 years service in the grade rendered after appointment there to on a regular basis in posts in Pay Level-6 in the Pay Matrix; and

(b) possessing the educational qualifications and experience prescribed for direct recruits under column (7).

*Note 1:* The Departmental Officers in the feeder category who are in the direct line of promotion will not be eligible for consideration for appointment on deputation/absorption. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.

(Period of deputation (ISTC) including period of deputation (ISTC) in another ex cadre post held immediately preceding this appointment in the same or some other organization/department of the Central Government shall ordinarily not to exceed three years. The maximum age-limit for appointment by deputation (ISTC) shall not be exceeding 56 years as on the closing date of receipt of applications).
Note 2: For the purpose of appointment on deputation basis, the service rendered on a regular basis by an officer prior to 1-1-2006, 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/Pay Scale extended based on the recommendations of the Pay Commission except where there has been merger of more than one pre-revised Scale of Pay into one grade with a common Grade Pay/Pay Scale, and where this benefit will extend only for the post(s) for which that Grade Pay/Pay Scale is the normal replacement grade without any upgradation.

12. If, a Departmental Promotion Committee exists, what is its composition?

Group 'B' Departmental promotion Committee (for considering promotion)—

(1) Chief Secretary to Government, . . Chairman Puducherry.
(2) Secretary to Government of Puducherry, . . Member (Commercial Taxes).
(3) Deputy Commissioner . . Member (Commercial Taxes).

Group 'B' Departmental Confirmation Committee (for considering Confirmation)—

(1) Chief Secretary to Government, . . Chairman Puducherry.
(2) Secretary to Government of Puducherry, . . Member (Commercial Taxes).
(3) Deputy Commissioner . . Member (Commercial Taxes).

13. Circumstances in which the Union Public Service Commission is to be consulted in making recruitment:

Consulation with Union Public Service Commissioner is not necessary.

(By order of the Lieutenant-Governor)

G. Srinivas,
Additional Secretary to Government (Commercial Taxes).

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RECRUITMENT RULES

Supplement to the Gazette No. 8
of the 23rd February 2016

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT
(G.O. Ms. No. 5/CT/A1/2016, dated 15th February 2016)

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India read with the Notification No. F.5/4/65-GP., dated the 11th January, 1965 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the Government of Puducherry, Finance Department's Notification issued in G.O. Ms. No. 61/F2/A2/2000, dated 13th December, 2000 and published as a Supplement to the Gazette No. 3 of the 16th January, 2001, save as respects things done or omitted to be done before such supersession, the Lieutenant - Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'C' - Non-Gazetted post of Assistant Commercial Tax Officer in the Commercial Taxes Department, Government of Puducherry, namely:—

1. Short title and commencement.— (i) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'C' Non-Gazetted post of Assistant Commercial Tax Officer Recruitment Rules, 2014.

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

2. Number of post, its classification and Pay Band with Grade Pay/Pay Scale.— The number of the said posts, its classification and the Pay Band with Grade Pay/Pay Scale attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. Method of recruitment, age-limit and other qualifications.— The method of recruitment to the said posts, age-limit, qualifications and other matters relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. Disqualifications.— 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 Lieutenant-Governor may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and there are other grounds for so doing, exempt any person from the operation of these rules.

5. Power to relax.— Where the Lieutenant-Governor, Puducherry is of the opinion, that it is necessary or expedient so to do, he may, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect of any class or category of persons.

6. Savings.— Nothing in these rules shall affect the reservations and other concessions required to be provided for the Scheduled Castes and other special categories of persons in accordance with the orders issued by the Government from time to time in this regard.
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<tr>
<td>1. Name of the post</td>
<td>Assistant Commercial Tax Officer</td>
</tr>
<tr>
<td>2. Number of posts</td>
<td>23* (Twenty three) [2014] *Subject to variation dependent on work-load.</td>
</tr>
<tr>
<td>3. Classification</td>
<td>General Central Services Group 'C'-Non-Gazetted-Non-Ministerial.</td>
</tr>
<tr>
<td>4. Pay Band and Grade Pay/Pay Scale</td>
<td>Pay Band–1 ₹ 5,200-20,200 + Grade Pay ₹ 2,800</td>
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<tr>
<td>5. Whether selection post or non-selection post</td>
<td>Selection</td>
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| 6. Age-limit for direct recruits | Between 18 and 30 years (Relaxable for Government servants up to 40 years in accordance with the orders or instructions issued by the Central Government, provided such Government servants are working for not less than 3 years in posts which are in the same line or allied cadres and where a relationship can be established that the services rendered by them in the department will be useful for efficient discharge of duties in the post for which selection is made).

*Note:* (1) In the case of recruitment made through the Employment Exchange, the crucial date for determining the age-limit shall, in each case, be the last date up to which the Employment Exchanges are asked to submit the names.

*Note:* (2) In the case of recruitment made through advertisement, the crucial date for determining the age-limit shall be the closing date for receipt of applications.

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| 7. Educational qualifications required for direct recruits | (i) Degree in Law  

(OR)

(ii) Degree in Commerce or Economics or Corporate Secretaryship.  

(OR)

(iii) A qualified Chartered Accountant. |
| 8. Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees | No |
| 9. Period of probation, if any | Two years for direct recruits |
| 10. Method of recruitment, whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods | (i) 50 % by limited departmental competitive examination failing which by direct recruitment  

(ii) 50 % by direct recruitment. |
11. In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation is to be made.

*Note:* The direct recruits are required to pass the following departmental tests within the period of probation, namely:

(i) Accountancy test for Sales tax Department (Chartered Accountants and Graduates in Commerce are exempted from passing this test).


(iii) Accounts test for Subordinate Officers.

Promotion on the basis of Departmental Competitive Examination limited to Lower Division Clerks/Upper Division Clerks/Stenographer Grade-II possessing a Degree of a recognised University and who have completed minimum of 5 years service in the respective grade rendered after appointment thereto on regular basis and who have passed the following departmental tests:

(i) Accountancy Test for Sales tax Department (Chartered Accountants and Graduates in Commerce are exempted from passing this test)


(iii) Accounts test for Subordinate Officers.

12. If a Departmental Promotion Committee/Recruitment Committee exists, what is its composition?

*Group 'C' Departmental Promotion Committee (for considering cases of confirmation/promotion)—*

(1) Secretary to Government (Commercial . . Chairman Taxes).

(2) Deputy Commissioner (Commercial . . Member Taxes).

(3) Additional/Joint/Deputy/Under . . Member Secretary to Government (Commercial Taxes).

13. Circumstances in which the Union Public Service Commission is to be consulted in making recruitment: Not applicable

*By order of the Lieutenant-Governor*

G. SRINIVAS,
Additional Secretary to Government (CT).

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