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आयकर निदेशालय (मानव संसाधन विकास)  
परीक्षा प्रभाग

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**DIRECTORATE OF INCOME TAX (HRD)**  
**EXAMINATION DIVISION**

**5<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi - 110001**

**F. No. DE/Notification/ITO/ITI/MS/2025/ADG/652**

**Dated :14.05.2025**

To,

1. All Pr. Chief Commissioners of Income Tax,;
2. All Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination)

**Subject :- Notification - II for Departmental Examinations - 2025 for Income Tax Officers (ITOs) & Income Tax Inspectors (ITIs) - reg.**

Madam/Sir,

I am directed to refer to Central Board of Direct Taxes (CBDT) decision in file of even number dated 14.05.2025 on the above subject and to communicate the following: -

**ITO/ITI Examination - 2025**

- (a) The Departmental Examinations - 2025 for the ITOs and ITIs posts shall be held in **Online Mode (except Paper-IV for ITO Examination)**, in accordance with the **"Amended Departmental Examination Rules, 2009 (Effective from 2023 Examination onwards)"**, for ITOs and ITIs.
- (b) The schedule of the Examination has been enclosed as **Annex-I**.
- (c) Syllabus would be the same as was applicable for Departmental Examination-2024.
- (d) In Online Mode of Departmental Examination, question papers will be displayed on screen and answers will be captured by click of button for objective papers. However, for Subjective Paper (ITO Paper-IV) has been conducted in offline mode. As such, for Paper-IV of the ITO Exam, question

papers will be in physical form only, and answers by the candidates will be recorded in Paper format on answer booklet provided by the Department.

- (e) All In-charge of Examinations are required to make necessary arrangements for providing answer sheets for subjective paper only (i.e. Paper-IV "Income Tax & Accountancy of DE, 2025" for ITO).
- (f) All In-charge of Examinations are required to make necessary arrangements for conduct of exam including sitting arrangements, provision of answer sheets, invigilation etc. for Subjective Paper (ITI-Paper-V i.e. Hindi & Paper-VI i.e. Examination of accounts for partially qualified and betterment candidates of Old Pattern only and ITO-Paper-V i.e. Office Procedure for partially qualified and betterment candidates of Old pattern only) & Paper-VI Examination of Accounts & Language test for partially qualified and betterment candidates of Old pattern only).
- (g) As regards eligibility, the Departmental Examination –2025 for ITOs/ITIs shall be held on the basis of the eligibility criteria as circulated vide Directorate's Instruction F. No. EG (20) (8) Restructuring/2001/DIT/Pt. File dated 30.03.2007 **(copy enclosed as Annex-II)**. The eligibility criteria of Steno Grade II for ITO Exam would be the same as modified by CBDT in F.No.DE2012/Notification/DIT(Exam)/2251 dated 11.07.2012. Accordingly, only that Stenographers Grade-II are eligible to appear in ITO Examination who have completed 5 years of regular service after induction and have passed the ITI Exam **(copy enclosed as Annex-III)**.
- (h) The effective date of passing the Examination shall be governed by this Directorate's Instruction F. No. DE/Delhi/Effective Date/DIT/2011/3886 dated 22.12.2011 **(copy enclosed as Annex-IV)**.
- (i) The Amended Department Examination Rules 2009 do not place any age bar for taking ITO and ITI Examination for the new pattern candidates. As per letter No. 1203 to 1221 dated 01.07.2016, no age bar exists for partially qualified candidates of old examination. The number of chances

for all categories of candidates, including SC/ST candidates availing betterment chance, is limited to ten.

2. The candidates shall fill the application form online on the website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in). The candidates would be enabled to fill the online application from **23.05.2025 (10 A.M.)** onwards. The last date for filing the online application form and the submission of print out by the candidates to Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned shall be **23.06.2025 (8:00 P.M.)**. **No application form will be accepted after this date.** The Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) will be given a link for online verification/certification of the application of the candidates. After verification the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned shall scan all the application forms so received in their respective regions. The roll number wise scanned forms shall be sent to this Directorate in CDs. The physical forms (print-outs after attestation and certification) shall also be sent to this Directorate as in the past.

3. Following points may be kept in mind by candidates while filling the application forms-

- (a) The candidates should carefully fill the application form after reading the instructions printed above the form.
- (b) Only one application form has to be filled by a candidate.
- (c) The previous records of the candidates will be reflected against his/her roll number in the application form and he/she will be given an option to raise a query, if any data is incorrect. However, his/her claim would be accepted only after verification. The candidates who are appearing for the first time would fill the information as available with them which will be accepted only after verification by the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) and this Directorate. Such first timers will be allotted new roll numbers.


- (d) The candidates who are changing their category from 'PQ to Normal' or 'Normal to Betterment' will be able to do so only after approval of this Directorate after verification by the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned.
- (e) The candidate is required to upload a scanned passport size photograph and his/her scanned signature in jpg format in the online application form.
- (f) A copy of the printout of the application form may be retained as acknowledgement.
- (g) The application printout that is to be submitted should be handled carefully and SHOULD NOT BE FOLDED / PUNCHED OR CRUSHED.
- (h) **Candidates who do not submit a printout of the application form to Pr. CCsIT/CCsIT/Pr.CsIT/CsIT (In-charge of Examination) concerned for verification will not be permitted to appear in the examination merely on the basis of online submission of the application form.**
- (i) The facility of 're-print' of submitted application form has been provided to the candidates.
- (j) If any modification is required to be made to the uploaded photograph or signature, a candidate will have to report it to the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned.

4. It may kindly be ensured that the application forms are correctly filled by the candidates and duly forwarded from respective In-charge of Examination office, for which there is a designated space in the application form itself. **The number of chances availed by candidates must be verified with due care.**

5. It is further added that the candidates who have already qualified a paper/examination are **not eligible for re-appearing in that paper/examination**, except for betterment candidates who are allowed to appear in examination for bettering their scores once they have qualified the entire examination as a reserved candidate.

**Encls. :** As above.

Yours sincerely,

  
**(Dr. Satyapal Singh Meena)**  
Addl. Director General-2 HRD  
New Delhi

**Annex-I****Time Table for Departmental Examination 2025 for ITO/ITI**

<b>S. No.</b>	<b>DAY/DATE</b>	<b>SUBJECT &amp; TIME</b>	
		<b>1<sup>st</sup> Session (ITO Exam.)</b>	<b>2<sup>nd</sup> Session (ITI Exam.)</b>
1.	<b>Monday 08.09.2025</b>	Paper-1 Income Tax Law and Computation (Without Books) (Objective Type) <b>10:30 AM to 12:30 PM</b>	Paper-1 Income Tax Law and Computation (Without Books) (Objective Type) <b>2:30 PM to 5:30 PM</b>
2.	<b>Tuesday 09.09.2025</b>	Paper-2 Advanced Accountancy (Without Books) (Objective Type) <b>10:30 AM to 12:30 PM</b>	Paper-2 Book Keeping (Without Books) (Objective Type) <b>2:30 PM to 4:30 PM</b>
3.	<b>Wednesday 10.09.2025</b>	Paper-3 Allied Laws (Without Books) (Objective Type) <b>10:30 AM to 12:30 PM</b>	Paper-3 Allied Laws (Without Books) (Objective Type) <b>2:30 PM to 4:30 PM</b>
4.	<b>Thursday 11.09.2025</b>	Paper-4 Income Tax & Accountancy (Combined Practical) (With I.T Act & Rules) (Subjective Type) <b>10:30 AM to 1:30 PM</b>	Paper -4 Office Procedure (Without Books) (Objective Type) <b>2:30 PM to 4:30 PM</b>

5.	<b>Friday 12.09.2025</b>	Paper -5 Office Procedure <b>(For Partially Qualified          and Betterment          candidates of Old          Pattern only)</b> (Without books) (Objective Type) <b>10:30 AM to 12:30 PM</b>	Paper-5 Hindi (Subjective Type) <b>2:30 PM to 3:30 PM</b> & Paper-6 Examination of Accounts <b>(For Partially          Qualified and          Betterment          candidates of Old          Pattern only)</b> <b>3:30 PM to 5:30 PM</b>
6.	<b>Monday 15.09.2025</b>	Paper-6 Examination of Accounts & Language Test <b>(For Partially Qualified          and Betterment          candidates of Old          Pattern only)</b> <b>10:30 AM to 1:30 PM</b> & Language Test (Hindi Translation) <b>2:30 PM to 3:00 PM</b> Part -II Language Test (Oral Test) <b>3:30 PM onwards</b>	

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पा.सं.

F No. EG(20)(8)Restructuring/2001/DIT/pt.file

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Annex-II

आयकर निदेशालय (आयकर और लेखा परीक्षा)  
DIRECTORATE OF INCOME-TAX (INCOME-TAX & AUDIT)

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

पांचवी मंजिल, मयूर भवन, कनॉट सर्कस, नई दिल्ली-110001

6<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi -110001.

Dated : 30-03-2007

Sub: Eligibility norms for Departmental Examinations 2006 -

(I) Ministerial Staff (II) ITIs & (III) ITOs -

Instruction Regarding -

The Departmental Examination 2006 for Ministerial Staff, Inspectors of Income Tax and Income Tax Officers was held as a last chance for employees to clear their papers under the Examination Rules 1998 after a gap of about 3 years in October, 2006. The eligibility for such exams was to be determined on the basis of Eligibility Rules 1998

The eligible cadres as per Examination Rules 1998 underwent a change after restructuring in 2001 due to change in the designations. This created some confusion as to the eligibility of post restructuring designations for various levels of examinations i.e. Ministerial Staff ITIs and ITO's Examinations leading to representations from employees and clarifications being sought from Commissioners in charge of exams in various Cadre controlling CCs IT-charges

On the above subject a Board meeting was held on 22-03-07 wherein the following decisions were taken by the Board for compliance:

The post restructuring cadres which would now be eligible for Departmental Examinations 2006 for (i) Ministerial Staff (II) ITIs & (III) ITOs shall be as follows :



### Ministerial Staff Examination

1. T.A (having passed Computer Test)
2. Steno Grade I, II, III
3. LDC including Hindi Typist
4. Sr. T.A

### Income Tax Inspectors Examination

Post restructuring designations which are eligible are :-

1. All ITIs (for confirmation)
2. Office Superintendents
3. T.As (those having already passed Ministerial Staff Exam.)
4. Sr. T.As (those having already passed Ministerial Staff Exam.)
5. Steno Gr. III, II, I. (those having already passed Ministerial Staff Exam.)

### Income Tax Officers Examination

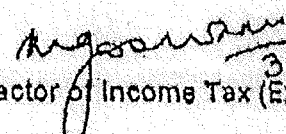
Post restructuring designations which are eligible are :-

1. ITI
2. Office Superintendent, If already passed ITI Exam.
3. Sr. T.A, If already passed ITI Exam.
4. T.A, If already passed ITI Exam.
5. Steno Gr. II & I, If already passed ITI Exam.

This notification shall not apply to adhoc employees even in eligible cadres. The above eligibility criteria is drawn from the Examination Rule 1998 by parity of designations and shall apply only to Departmental Examination 2006.

- sd -  
(Dr. Poonam K Saxena)  
Director of Income Tax (IT)

Copy to: 1. All Chief Commissioners of Income Tax  
2. All Director Generals of Income Tax

  
30/3/07  
Joint Director of Income Tax (Exams)



Directorate of Income-Tax (IT)  
Central Board of Direct Taxes  
5<sup>th</sup> Floor, Mayur Bhawan  
New Delhi-110001

F.No. DE-2012/Notification/DIT(Exam)/ 225/

Dated : 11.07.2012

To

All Chief Commissioners of Income Tax (Cadre controlling),  
All CIT (Incharge of Examination)

Madam/Sir,

**Subject : Eligibility of Stenographers for appearing in ITO  
Examinations 2012 – reg.**

As per De 2012/Notification/DIT(Exam)/1607 dated 04.06.2012, the eligibility criteria for Stenographers appearing in ITO Examination is *Stenographer Grade I and II (if already passed ITI Exam) in [PB2 Rs. 9300-34800 + Rs 4200 (GP)]*.

The Directorate received a number of representations from erstwhile Stenographer Grade III, now rechristened Stenographer Grade II, seeking permission to appear in ITO Examination 2012.

The matter was considered by Board. Accordingly, in partial modification of Notification dated 04.06.2012, the eligibility of stenographers for appearing in the Departmental Examination 2012 for ITO is as under :-

Erstwhile stenographer Grade III and now redesignated as stenographer Grade-II in terms of CBDT notification dated 30.09.2010 who have completed five years regular service after induction and passed ITI Exam.

Stenographer Grade- I, if already passed ITI Exam

Yours sincerely,

(G.K. Maheshwari)  
Director of Income Tax (IT)  
New Delhi

Directorate of Income-tax (IT)  
Central Board of Direct Taxes  
Department of Revenue  
Ministry of Finance  
New Delhi-110001.

Annex-IV

F.No. DE/Delhi/Effective Date/DIT/2011/3554

Date: 22.12.2011

To:

All Cadre Controlling Chief Commissioners of Income Tax  
All CIT (In-charge of Examns) (By name)

Madam/Sir,

Sub: Effective date of passing of Examinations - Instruction reg.

The CBDT Instruction F. No. A-32013/3/2000-Ad. VI dated 18.07.2000, wherein the date of passing the Examination was reckoned from the last date of the Examination, was modified by Instruction F.No. OA-542/1995/CAT/Cuttack/2002/DIT/697 dated 22.05.2009.


2. The modification was necessitated in the light of the decision of the Hon'ble Orissa High Court in W.P. (C) No. 224 of 2003 dated 31.10.2008 in the case of Union of India & Ors. Vs. Kishore Chandra Mohanty & Ors. In the said judgement Hon'ble Orissa High Court has also referred to the decision of the Hon'ble Supreme Court in UPSC Vs. Ajaya Kumar Das & Others [Civil Appeal No. 6295 of 2001 dated 10.09.2001]

3. As per the modified Instruction dated 22.5.2009 it was decided that; henceforth, the effective date of passing of Examination shall be the date of declaration of result by the Directorate of Income Tax (IT) in the case of ITOs/ITIs Examination and by the CCIT/CIT (Incharge of Examination) in the case of MS Examination.

4. However para 4 of the Instruction dated 22.5.2009 stated that in a case where the Examination is held in a particular calendar year and the result thereof is declared in any subsequent calendar year, the effective date of passing the Examination shall be deemed to be the 1<sup>st</sup> of January of the calendar year in which the result has been declared.

5. The matter has been reconsidered in the Board Meeting held on 24<sup>th</sup> November 2011 and it has been decided to modify Instruction F. No. OA-542/1995/CAT/Cuttack/2002/DIT/697 dated 22.05.2009 by deleting para 4 from it prospectively i.e. with effect from Departmental Examination - 2011 onwards.

Yours Faithfully,

  
Dr. Preet Jain Das  
Addl. DIT (Exam.) (OSD)  
New Delhi.