

Settlement Commission (Income-tax/Wealth-tax) (Recruitment and Conditions of Service of Chairman, Vice-Chairmen and Members) Rules, 2000.

(As amended upto 27th August, 2002)

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i)
OF THE GAZETTE OF INDIA

Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 19th May, 2000.
(Published on 22nd May, 2000)

NOTIFICATION

G.S.R. 470(E). In exercise of the powers conferred by the proviso to article 309 of the Constitution and in supersession of the Settlement Commission (Income-tax/Wealth-tax) (Conditions of Service of Chairman, Vice-Chairmen and Members) Rules, 1977 except as respects things done or omitted to be done before such supersession, the President hereby makes the following rules regulating the recruitment and conditions of service of persons appointed as Chairman, Vice-Chairman and Members of the Settlement Commission(Income-tax/Wealth-tax), namely: -

1. Short title and Commencement:- (1) These rules may be called the Settlement Commission (Income-tax/Wealth-tax) (Recruitment and Conditions of Service of Chairman, Vice-Chairmen and Members) Rules, 2000.

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

2. Definitions: In these rules, unless the context otherwise requires:-

- (a) "Chairman" means the Chairman of the Commission;
- (b) "Vice-Chairman" means a Vice-Chairman of the Commission;
- (c) "Member" means a Member of the Commission;
- (d) "Commission" means the Settlement Commission (Income-tax/Wealth-tax) constituted under section 245B of the Income Tax Act, 1961 (43 of 1961) and section 22B of the Wealth Tax Act, 1957 (27 of 1957)

3. Qualifications for recruitment and method of recruitment – (1) The appointment to the posts of Chairman, Vice-Chairman and Members specified in column (2) of the Table below shall be made from amongst the officers specified in the corresponding entry in column (3) of the said Table.

TABLE

S.No.	NAME OF THE POST	FIELD OF SELECTION
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(1)	(2)	(3)
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1. Chairman Serving Vice-Chairmen of the Commission

2. Vice-Chairman Serving Members of the Commission

3. Member Serving Members of the Central Board of Direct Taxes or the serving Chief Commissioners or equivalent of Income Tax with at least three years of service in that grade.

(2) Appointment of the Chairman, Vice-Chairmen and Members shall be made by the Central Government on the recommendation of a Selection Committee comprising of the Cabinet Secretary, Secretary in charge of the Revenue Department and Secretary (Personnel) of that Government.

4. Retirement from parent service on appointment as Chairman or Vice-Chairman or Member -

(1) Where, the Chairman or a Vice-Chairman or a Member, on the date of his appointment to the Commission, was in service under the Central Government, he shall seek retirement from such service before joining the Commission, and shall be deemed to have so retired on the date of his joining the Commission.

(2) On retirement as specified under sub-rule (1), the Member-

(i) shall be entitled to receive pension, gratuity and commutation of pension in accordance with the retirement rules applicable to him;

(ii) shall not be allowed to carry forward his earned leave but shall be entitled to receive cash equivalent of leave salary, if any, in accordance with the rules applicable to him prior to his retirement;

(iii) shall, on the expiry of the term of his office in the Commission, whether as Member or in continuation as Vice-Chairman or Chairman, as the case may be, be entitled to receive cash equivalent to leave salary in respect of the earned leave standing to his credit subject to the condition that the maximum of leave encashed under this sub-rule and at the time of retirement from previous service, taking together, shall not in any case exceed three hundred days.

5. Remuneration, allowances etc. of the Chairman, Vice-Chairmen and Members of the Commission- (1)

The pay scales of the Chairman, Vice-Chairman and Member shall be as specified below: -

Chairman: Rs.26,000/- (fixed) per mensem

Vice-Chairman: Rs.24,050-650-26,000/- per mensem

Member: Rs.22,400-600-26,000/- per mensem

(2) In addition to the salary as specified under sub-rule (1), the Chairman, a Vice-Chairman or a Member shall be entitled to draw such allowances as are admissible to a Group 'A' Central Government Officer of equivalent grade:

Provided that if the Chairman, a Vice-Chairman or a Member in receipt of pension in respect of any previous service under the Government, such salary shall be reduced by the amount of pension and pension equivalent of gratuity or any other form of retirement benefits.

6. Contribution of Contributory Provident Fund- The Chairman, Vice-Chairmen and Members shall be entitled to make contributions under the Contributory Provident Fund Rules (India) 1962,

subject to such conditions as are applicable to non-pensionable servant of the Central Government.

Substituted vide Notification dated 27th August, 2002 published as GSR 605(E). The notification deemed to have come into force on 22nd May, 2000.

7. Tenure- A person appointed as the Chairman or a Vice-Chairman or a Member shall hold office for a period of five years or till he attains the age of sixty-two years, whichever is earlier, and shall not be entitled for reappointment:

Provided that a serving Vice-Chairman or a Member shall be eligible for appointment as Chairman or Vice-Chairman in the Commission, subject to the condition that his total service in the Commission shall not exceed five years or his age shall not exceed sixty-two years, whichever is earlier.

8. Other conditions of service- The conditions of service of the Chairman, Vice-Chairman and Members in respect of leave, travelling allowance, leave travel concession, accommodation, conveyance, medical facilities and matters for which no provision is made in these rules, shall be the same as may be applicable to other group 'A' officers of the Government of India of equivalent grade.

9. Interpretation- If any question arises relating to the interpretation of these rules, the decision of the Central Government thereon shall be final.

10. Power to relax - Where the Central Government is of opinion that it is necessary or expedient so to do, it may, by order for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

(F.No.22/6/99-Ad.1-C)

Sd/- S.A. Rahim
Under Secretary to the Government of India

To

The Manager,
Govt. of India Press
Mayapuri, New Delhi.

The Principal Rules published vide No. GSR.470 (E), dated 22.5.2000. Amended vide notification No.GSR.605(E), dated 27th August, 2002 which deemed to have come into force on 22nd May, 2000.

**MINISTRY OF FINANCE AND COMPANY AFFAIRS
(Department of Revenue)**

NOTIFICATION

New Delhi, the 27th August, 2002

G.S.R. 605 (E). - In exercise of the powers conferred by the proviso to article 309 of the Constitution,

the President hereby makes the following rules to amend the Settlement Commission (Income Tax/Wealth Tax) (Recruitment and Conditions of Service of Chairman, Vice-Chairmen and Members) Rules, 2000, namely: -

1.(1)These rules may be called the Settlement Commission (Income Tax/Wealth Tax) (Recruitment and Conditions of Service of Chairman, Vice-Chairmen and Members) Rules, 2000.

(2) They shall be deemed to have come into force on the 22nd day of May, 2000.

2.In the Settlement Commission (Income Tax/Wealth Tax) (Recruitment and Conditions of Service of Chairman, Vice-Chairmen and Members) Rules, 2000, for rule 6, the following rule shall be substituted, namely: -

"6. Contributions to Contributory Provident Fund - The Chairman, Vice-Chairmen and Members shall be entitled to make contributions under the Contributory Provident Fund Rules (India), 1962, subject to such conditions as are applicable to non-pensionable servant of the Central Government."

(No.22/2002/F.No.22/9/2002-Ad.1C)
V.P. BHARDWAJ
Deputy Secretary

Foot Note: The Principal Rules were published vide No. GSR.469(E), dated 22.5.2000.

Explanatory Memorandum: It is certified that no person shall be prejudicially affected by giving the retrospective effect to this amendment.