



## न्यायालय मुख्य आयुक्त दिव्यांगजन

**COURT OF THE CHIEF COMMISSIONER FOR PERSONS WITH DISABILITIES (DIVYANGJAN)**

दिव्यांगजन सशक्तिकरण विभाग/Department of Empowerment of Persons with Disabilities (Divyangjan)

सामाजिक न्याय और अधिकारिता मंत्रालय/Ministry of Social Justice & Empowerment

भारत सरकार/Government of India

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**Case No: 14126/1022/2023**

### **Complainant(s):**

Ms. Soni

### **Respondent(s):**

- (1) The Secretary  
Staff Selection Commission
- (2) The Principal Chief Commissioner of Income Tax  
Kerala

### **1. Gist of the Complaint:**

1.1 Ms Soni, a person with 100% visual impairment, was recruited through the Staff Selection Commission (SSC) for the post of Multi-Tasking Staff (MTS) in the Income Tax Department at Kochi, Kerala. She submitted her complaint on 19-05-2023, highlighting the severe difficulties she faces due to her posting being approximately 2800 km away from her native place in Kanpur, Uttar Pradesh. Her elderly parents reside in Kanpur, and her brother is also visually impaired, making her presence at home essential for family support.

1.2 Given her disability and the significant challenges of long-distance travel and daily duties in a distant city, she humbly requests that she be appointed in her home state or a nearby town, to enable her to manage both personal and professional responsibilities with dignity and ease.

## **2. Notice Issued:**

2.1 The matter was taken up with the Secretary, SSC and the Principal Chief Commissioner of Income Tax, Kochi, on 20-06-2023, referencing the relevant statutory provisions and government instructions, including but not limited to Section 20(5) of the Rights of Persons with Disabilities Act and DoPT Office Memorandum No. 36035/3/2013-Estt.(Res) dated 31.03.2014.

## **3. Submissions made by the Respondent:**

3.1 The Deputy Commissioner of Income Tax (HQ & Admin), Office of the Principal Chief Commissioner of Income Tax (Respondent No. 2) submitted their response dated 03.07.2023, stating that the Complainant was selected for the post of MTS under the MTS-(NT)-2021 examination conducted by the Staff Selection Commission (SSC) in the Visually Handicapped (VH) category. The Complainant's dossier was received from SSC, Karnataka and Kerala Region, through their letter dated 17.04.2023.

3.2 He further stated that the Office of the Principal Chief Commissioner of Income Tax has no role in the regional allocation of candidates selected through the MTS(NT)-2021 examination. Upon receiving the dossier, the office carried out document verification, and following its successful

completion, the Complainant was posted at the Headquarters station, i.e., Kochi, for her convenience.

3.3 The transfer of an official from their current place of posting to their home region falls under the jurisdiction of the Directorate of Human Resource Development (HRD), Central Board of Direct Taxes (CBDT), New Delhi. Currently, Inter-Charge Transfer (ICT) on a loan basis is permitted for a maximum of 3 years, which may be extended by an additional 2 years. As per the CBDT letter dated 22.12.2020, officials seeking such a transfer must have completed at least 2 years of service.

#### **4. Submissions made in Rejoinder:**

4.1 The respondent's reply was forwarded to the Complainant vide email dated 27.07.2023 with a direction to submit her rejoinder. However, no response was received from the Complainant.

#### **5. Communication from the CCPD conveying the Legal Framework on the issue of Posting/transfer of Employees with Disabilities:**

5.1 A letter containing the legal framework governing the posting, transfer and retention of employees with disabilities, as well as caregivers to dependent persons with disabilities, was sent to the Respondents on 15.01.2024 for consideration and forwarding of ATR.

#### **6. Compliance/ Action Taken by the Respondents:**

6.1 The Deputy Commissioner of Income Tax (HQ and Admin), vide letter dated 21-02-2024, stated that the competent authority in this matter is the Central Board of

Direct Taxes (CBDT) as the Complainant's request pertains to a transfer to a different charge.

## **7. Hearing:**

**7.1** A hearing in hybrid mode (online/offline) was conducted on **01.09.2025**. The following parties/representatives were present during the hearing:

<b>S. No.</b>	<b>Name and Designation of the Attendees</b>	<b>On Behalf of</b>	<b>Mode of attendance</b>
1.	Ms. Soni	Complainant	Online
2.	Mr. Anil Kumar Roy - Under Secretary, SSC, HQ	Respondent No. 1	Online
3.	Sreethu S.S. - Assistant Commissioner, CCIT, Kerala	Respondent No. 2	Online

## **8. Observations and Recommendations:**

8.1 The Complainant briefly stated her grievance concerning the transfer. The Court inquired whether she was aware at the time of joining that a transfer might be a possibility. In response, the Complainant stated that she lives alone and is located far from her family.

8.2 Respondent No. 1 submitted that office allocation is carried out based on merit ranking and preferences submitted by the candidates. The Staff Selection Commission (SSC) is responsible only for the recruitment process. The allocation is made according to the vacancies indicated by the user department. Once the allocation is finalised, the SSC has no further role in matters of promotion or transfer.

8.3 Respondent No. 2 submitted that the Principal Chief Commissioner of Income Tax (CCIT), Kerala, has no role in regional allocation. Vacancies are reported to the SSC through the HRD, and after the recruitment process, dossiers are received for document verification. The Complainant's documents were found to be in order, and she was posted to Kochi, Kerala, the headquarters and the most suitable available option. He further clarified that postings under their jurisdiction are limited to the state of Kerala. Inter-state transfers fall under the purview of the HRD. According to the Central Board of Direct Taxes (CBDT), there is no provision for permanent transfers. Still, Inter-Charge Transfers (ICTs) on a loan basis are allowed for up to five years (initially three years, extendable by two), provided the officer has completed two years of service. Since the Complainant joined in 2023, she is still on probation. However, she submitted a request for a loan transfer to Uttar Pradesh via a letter dated 13.08.2025, which is currently under consideration.

8.4 The Court inquired about the expected timeframe for processing the transfer request. In response, Respondent No. 2 stated that the Complainant's application had certain deficiencies and asked her to submit the necessary affidavits. Once these are provided, they will issue a No Objection Certificate (NOC) to the Uttar Pradesh (UP) region. A reciprocal NOC from the UP region is also required, confirming the vacancy's availability and their willingness to accommodate the transfer. When asked by the Court whether any such vacancy currently exists in UP, Respondent No. 2 responded in the negative.

8.5 The Court asked whether the Complainant had been informed about the transfer policy at the time of joining. It

further inquired whether the Respondents had obtained any declaration from the selected candidates acknowledging that the position is not transferable across India. Respondent No. 1 replied that no such declarations were obtained from the candidates.

8.6 This Court acknowledged that the Posting/Transfer Policy of the Respondent is apparently fair. However, a complete ban on Inter-Charge Transfers is not in keeping with the spirit of Section 20 (5), which clearly calls for incorporating reasonable accommodations into the transfer policy. Persons with Disabilities have a specific disadvantage with respect to their day-to-day life and work.

8.7 This Court is of the opinion that the Respondent No. 2 shall bring the above observation of the Court to the knowledge of the CBDT, which will review their policy and make provisions of reasonable accommodation in their Posting and Transfer Policies. In the meantime, the Complainant's request for transfer on a loan basis shall also be examined by the Respondent No. 2, the other regional offices concerned and the CBDT, with an open mind.

8.8 The Court further directs Respondent No. 2 to submit an Action Taken Report within **90 days** from the date of this Order.

9. Accordingly, the matter is disposed of.

**(S. Govindaraj)**  
**Commissioner**