



सत्यमेव जयते

भारत सरकार / Government of India

वित्त मंत्रालय, राजस्व विभाग / Ministry of Finance, Department of Revenue

केंद्रीय प्रत्यक्ष कर बोर्ड / Central Board of Direct Taxes

आयकर निदेशालय (संगठन एवं प्रबंधन सेवाएं) / Directorate of Income Tax

(ORGANISATION & MANAGEMENT SERVICES)

पूर्वी खंड - २, तल - ५, राम कृष्ण पुरम, नयी दिल्ली - ११००६६

Level - 5, East Block - 2, R. K. Puram, New Delhi - 110066

दूरभाष : २६१९७२३८, फैक्स : २६१८५६०७/ Tel:- 26197238, Fax 26185607

फाइल नंबर / File No. : M-13/146/2023-DIT(O&MS)Delhi/110-130

Dated: 2<sup>nd</sup> August, 2023

To,

The Pr. Chief Commissioner of Income Tax (CCA),  
(As per list enclosed)

Madam/Sir,

**Sub: Introduction of Young Professional Scheme in the Income Tax Department for assisting Departmental Officers posted in various benches of ITAT across the country.**

Income Tax Department discharges its statutory obligations under the Income Tax Act, 1961. There is no gainsaying that in the course of such statutory actions of tax administration, litigation becomes an integral component. While all efforts are taken to reduce litigation from the side of the Department, differences of views of the Taxpayer and the Department on issues of facts and law cannot be totally obviated. Litigation on the issues concerning facts are finally settled at the level of ITAT and officers of the level of CIT/Addl.CIT/Jt.CIT are posted in various benches of ITAT across the country to represent and defend the Department's stand on tax litigations.

2. With a view to augment departmental representation in ITAT, the Young Professional Scheme has been approved by IFU vide **Dy No. 148/2023-IFU(B&A)DT** dated 26.06.2023. The Young Professional Scheme Document is enclosed herewith for your reference. The Scheme document, inter alia contains the following details: -

- (a) Purpose & salient features of the scheme
- (b) Place of Deployment and Work Attributes
- (c) Performance Appraisal
- (d) Period of Engagement and Other Terms & Conditions.
- (e) Confidentiality/Secrecy and Termination
- (f) Eligibility and Stipend.
- (g) Administration of the Scheme
- (h) Screening & Selection process
- (i) Return of Material, Award and Dispute Resolution.

3. This Scheme envisions engagement of Young Graduates in Law & Accountancy on full time basis who are rich in domain knowledge. Such resources would aid the departmental officers in preparation of cases admitted for hearing in Tribunals. In addition, they will also take up research/study work encompassing critical areas of tax litigation for effective litigation management.

4. This Scheme has been approved initially for a period of 2 years. Thereafter this scheme shall be evaluated for consideration of further extension. It may be noted that the **execution of the scheme is decentralised at the end of Pr.CCIT (CCA) Region**. The following table shows the deployment of Young Professionals in your Region.

<b>Pr.CCIT (CCA)Region</b>	<b>Number of Young Professionals to be deployed</b>
As per Annexure	As per Annexure

5. With a view towards effective execution of the Scheme at your end, the following actions may kindly be taken:-

- a) The process of giving advertisement inserts for inviting applications with respect to the Young Professionals Scheme in your Region may be completed by 25<sup>th</sup> August, 2023. The indicative format of Advertisement is enclosed alongwith scheme document.
- b) The formation of Screening & Selection Committee as discussed in Para 5 of the Young Professional Scheme Document should be completed by 31<sup>st</sup> August, 2023.
- c) The process of deployment of Young Professionals alongwith uploading of the merit list of selected candidate(s) on respective sub-site of your Region on the national Income Tax Department website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) should be completed by 31.10.2023
- d) The list of Topics which can be given to the Young Professionals for their Research/Study Report should be shared with the CIT (DR) concerned (Mentor) and the office of Pr.DGIT (Admn&TPS) by 30.11.2023.

6. The expenditure for engagement of Young Professionals is to be met out of the Budgetary allocation of Pr.CCIT concerned and is debitible under the Object Head 'Professional Services'.

Yours faithfully,

**Enclosed: Young Professional Scheme Document**

  
(Pradeep Kumar Meel)  
Additional Director General

Copy to: PS to Chairman and Members, CBDT/Pr.DGIT (Admn&TPS)/ADG(EB)

Additional Director General

**ANNEXURE**

**PCCIT wise details of Deployment of Young Professionals**

<b>Sl. No.</b>	<b>Pr. CCIT</b>	<b>Young Professional to be deployed</b>
1	AP & Telangana	2
2	Bihar & Jharkhand	1
3	Delhi	9
4	Gujarat	5
5	Karnataka & Goa	2
6	Kerala	1
7	MP & Chhatisgarh	1
8	Mumbai	12
9	Nagpur	1
10	NER	1
11	NWR	1
12	Odisha	1
13	Pune	2
14	Rajasthan	1
15	Tamil Nadu & Puducherry	4
16	UP (East)	1
17	UP (West) & Uttarakhand	1
18	West Bengal & Sikkim	4
	<b>Total</b>	<b>50</b>

# **YOUNG PROFESSIONAL SCHEME 2023**



**CENTRAL BOARD OF DIRECT TAXES  
DEPARTMENT OF REVENUE  
MINISTRY OF FINANCE  
GOVERNMENT OF INDIA**



# **YOUNG PROFESSIONAL SCHEME, 2023**

Income Tax Department discharges its statutory obligations under the Income Tax Act, 1961. There is no gainsaying that in the course of such statutory actions of tax administration, litigation becomes an integral component. While all efforts are taken to reduce litigations from the side of the Department, differences of views of the Taxpayer and the Department on issues of facts and law cannot be totally obviated. Litigation on the issues concerning facts are finally settled at the level of ITAT and officers of the level of CIT/Addl.CIT/Jt.CIT are posted in various benches of ITAT across the country to represent and defend the Department's stand on tax litigations.

With a view to augment departmental representation in ITAT, this Scheme envisions engagement of Young Graduates in Law & Accountancy who are rich in domain knowledge. Such resources would aid the departmental officers in preparation of the cases admitted for hearing in Tribunals. In addition, they will also take up research/study work encompassing critical areas of tax litigation for effective litigation management.

## **2. PURPOSE OF THE SCHEME**

The purpose of this scheme is to engage competent and eligible Young Professionals in the Income Tax Department. **The Income Tax Department will be benefitted by the skill sets of talented Young Law & Accountancy Professionals who are rich in their domain knowledge.** The CsIT(DR)/Sr. DR will also get the assistance of these Young Professionals of law and accountancy in research, analysis and preparation of the cases pending in various benches of ITAT whereby the young and innovative minds will add to the perspective. In the process the Young Professionals will get a first-hand experience of working in ITAT which will be of immense help in their career.

## **3. SALIENT FEATURES OF THE SCHEME**

### **A) Number of Young Professionals to be engaged**

The Scheme envisages deployment of 50 Young Professionals who are Graduates/Post graduates in Law, or Chartered Accountants, with a view to aid in Departmental Representation in Income Tax Appellate Tribunals (ITAT) for effective management of tax litigation.

**B) Place of deployment and work attributes**

- i. The Young Professionals will be attached with the office of CsIT (DR) or Sr. DR across various ITATs in the country for studying the paper books of listed cases, analyzing the judgements relied upon by the assessee, finding judgements in favour of the Department & identifying distinguishing facts, where applicable and preparing briefing notes and written submissions. They will also undertake research/study on specific points in coordination with the CIT (DR)/Sr. DR. CIT(DR) will provide a brief orientation of deliverables expected from the Young Professional at the time of joining.
- ii. Each Young Professional would be assigned a mentor who shall be a CIT(DR), wherever CIT(DR) is posted. However, at the stations where CIT(DR) is not posted, the Young Professionals would be mentored by the Sr. DR.
- iii. An indicative list of topics for research/study work shall be drawn by Pr. DGIT (Admn. & TPS) in consultation with Pr. CCIT (NFAC)/ Pr. DGIT (L&R)/ Pr. CCsIT Regions and the same shall be shared with the Pr.CCIT Regions. The specific topic to each Young Professional would be given by the mentor concerned. The Young Professionals will be required to submit their reports/research papers to the Mentor who, shall send the same to the Pr.CCIT concerned with forwarding remarks. Pr.CCIT shall analyze these reports for performance appraisal of the Young Professional. The analysis of the Pr.CCIT shall be shared with Pr.DGIT (Admn &TPS) annually and would be considered by Pr. DGIT (Admn. & TPS) while deciding topics for the next year.

**C) Performance Appraisal**

Performance Appraisal of the Young Professionals would be undertaken by a Committee headed by the Pr.CCIT of the Region at the end of the first year. This appraisal would form the basis for continued engagement of the Young Professional for a further period of one year after completion of the first year. The performance appraisal shall be carried out by Pr.CCIT concerned taking into account the remarks of the CIT(DR)/Mentor concerned.

**D) Period of engagement and other terms & conditions**

- i. The deployment would be for one (1) year on full time basis. This period can be extended by a further period of one (1) year

subject to the satisfactory performance of the Young Professionals.

- ii. The Young Professionals will be provided the basic logistical support in terms of work space and other necessities like internet facility, stationery, access to library and computer systems by Pr. CCsIT Region.
- iii. The Young Professionals shall be eligible for 8 days leave in a calendar year. The leave shall accrue on completed month basis calculated from date of joining on pro-rata basis. The Young Professional will not be eligible for remuneration for any absence beyond 8 days in a year. The unavailed leave in a calendar year shall not be carried forward to next calendar year. The intervening Saturdays, Sundays or Gazetted holidays during a spell of leave shall not be counted against the 8 days leave.
- iv. In the event of death, injury or illness of the Young Professional during the term of his/her engagement, the Young Professional or the Young Professional's dependents, legal heirs, claimant etc., shall not be entitled to any compensation.
- v. No other facilities such as DA, accommodation, residential phone/conveyance/transport, foreign travel, personal staff, medical reimbursement, CGHS etc. would be admissible.
- vi. The engagement will neither constitute a regular job or appointment of any nature in Income Tax Department, nor it will be in the nature of a relationship of employer and employee between the Income Tax Department and the Young Professional.
- vii. The Young Professional shall not, except with the previous sanction of Pr. CCIT Region, in the bona fide discharge of his duties, publish a book or compilation of articles or participate in a broadcast involving electronic/ social media or represent any entity in legal or commercial matters or contribute an article or write a letter to any newspaper or periodical or any external agency/ institution, either in his own name or anonymously or pseudonymously in the name of any other person, if such book, article, broadcast, uses any information that he may gather or bring to his knowledge during his tenure as part of this Young Professional assignment.

**E) Confidentiality/Secrecy and Termination**

- i. The Young Professional would be subject to the provisions of the **Indian Official Secrets Act, 1923** and will not divulge any



information gathered by him either during the period of his engagement or at any point of time thereafter, to anyone who is not authorized to know the same. The Young Professional shall be subject to the Laws of Secrecy of the country and will sign a Declaration of Secrecy and Non-Disclosure Agreement before reporting.

- ii. The engagement may be discontinued at any time by the Income Tax Department without assigning any reason. However, in the normal course, the Young Professional will be given one month's notice. In case the Young Professional chooses to leave, she/he can do so by giving a notice one month prior to the mentor.
- iii. Absence for a continuous period of 8 days without information or any valid reason shall lead to automatic termination of engagement of the Young Professional.
- iv. The provisions of **Sexual Harassment of Women at Workplace** (Prevention, Prohibition & Redressal) Act, 2013, shall apply.

**F. Eligibility & Stipend**

**(a) Essential qualification.**

- (i) Indian Nationals holding Graduate /Post Graduate degree in Law from recognized Universities, Colleges and Institutions of National and International repute, and/or Chartered Accountant.
- (ii) Candidates should have obtained at least 50% marks in the 3 Year LLB or 5 Year integrated LLB degree program or Post Graduation degree program or a qualified Chartered Accountant.

**(b) Preferred Qualification**

- (i) Chartered Accountants who have completed their articleship in taxation and law graduates/post graduates who have been engaged in research work/projects in taxation shall be preferred.
- (ii) Candidate having skills in information & communication technology (ICT) with good communication and interpersonal skills shall be preferred.

**(c) Age Limit**

Not exceeding 35 years as on the date of advertisement.

#### **(d) Stipend**

A lumpsum stipend of Rs. 40,000/- per month shall be paid to each Young Professional. No amount over and above Rs. 40,000/- shall be payable.

#### **4. ADMINISTRATION OF THE SCHEME**

This is a decentralized Scheme to be run under the aegis of Pr.CCIT (Region). The CsIT (Admn. & TPS) in respective Region shall be the nodal officer for running of the ‘Young Professionals Scheme’. Once selected, the Young Professional will be attached with the CIT (DR)/Sr. (DR) expeditiously. With regard to policy matters, the scheme would be administered under the overall supervision of Pr. DGIT (Admn. & TPS).

#### **5. SCREENING & SELECTION PROCESS**

(a) The Pr.CCIT (Region) will call for applications directly by establishing contact with premier colleges/ National Law Universities, Institute of Chartered Accountants of India (ICAI) and also by publicizing the scheme through departmental website and media. All applications received in response to the notification will be scrutinized by a Screening Committee constituted by the Principal Chief Commissioner of Income Tax of the respective Region.

(b) **Selection Process:** The selection procedure shall be two-stage: Application Screening and Interview. Data of all the applications received shall be collated and screened with respect to the eligibility criteria. The Screening Committee, with the approval of Pr.CCIT, will decide the criteria with respect to shortlisting candidates for interview. The Screening Committee should ensure that the number of candidates shortlisted for interview should be atleast 3 times the number of vacancies. The names of the shortlisted candidates called for interview alongwith the screening criteria should be posted on the Department website [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in). A candidate shall be granted at least 7 days for attending the interview.

The candidates will appear for interview before a 3 member Selection Committee constituted by the Pr. CCIT of the Region. This Committee shall comprise of 2 members of the rank of CCIT/ PCIT. CCIT supervising CIT(DR)s in the Region is to be included as one of the members and CIT(Admn&TPS) shall be the third member.

The Selection Committee, after conducting the interviews shall draw the merit list and will recommend the names of candidates who have been selected. The Selection Committee may recommend

an extended panel so that sufficient candidates are available in case any candidate does not join or, leaves mid-way after joining.

A time period of 15 days shall be allowed to a candidate for joining. No extension of time shall be granted and it shall be open for the Selection Committee to offer the position to the next candidate in the merit list.

The decision of the selection committee would be final. Pr. CCIT (Region) will be the appointing as well as terminating authority for the Young Professional under this scheme.

## **6. RETURN OF MATERIALS**

At the time of completion of engagement period, the Young Professional has to return, to the mentor concerned, all case records, papers, notes, manuals, documents, Pen Drive, CDs and any other material containing or disclosing any confidential information. On completion of the engagement the Young Professional will also return any keys, pass cards, ID cards or other property belonging to the Income Tax Department.

## **7. AWARD**

An experience certificate shall be awarded by the respective Pr. CCIT to the Young Professional upon satisfactory completion of the Scheme and on submission of their Research/study paper, and its evaluation by the mentor concerned.

## **8. DISPUTE RESOLUTION**

Pr. CCIT Region shall be the final authority for resolution of any dispute that may arise in course of administering the Young Professional scheme.

### Attachments:

- (i) *PCCIT wise details of deployment of Young Professionals (Annexure – I).*
- (ii) *Template of Advertisement inviting application for engagement of Young Professionals (Annexure - II).*
- (iii) *Template of Application form from Young Professionals (Annexure –III).*
- (iv) *Template of Secrecy / Non-Disclosure Agreement (Annexure - IV).*
- (v) *Template of Certificate (Annexure – V).*

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**ANNEXURE – I**

**PCCIT wise details of Deployment of Young Professionals (YP)**

<b>Sl. No.</b>	<b>Pr. CCIT</b>	<b>YP to be deployed</b>
1	AP & Telangana	2
2	Bihar & Jharkhand	1
3	Delhi	9
4	Gujarat	5
5	Karnataka & Goa	2
6	Kerala	1
7	MP & Chhatisgarh	1
8	Mumbai	12
9	Nagpur	1
10	NER	1
11	NWR	1
12	Odisha	1
13	Pune	2
14	Rajasthan	1
15	Tamil Nadu & Puducherry	4
16	UP (East)	1
17	UP (West) & Uttarakhand	1
18	West Bengal & Sikkim	4
	<b>Total</b>	<b>50</b>



**ANNEXURE – II**

F. No. : To be allocated by Pr. CCIT (CCA) Region.

Government of India  
Ministry of Finance,  
Department of Revenue  
Office of Chief Commissioner of Income Tax \_\_\_\_\_ (CCA Region)

**ADVERTISEMENT** *(Indicative Format)*

With a view to augment departmental representation in ITAT, the Young Professional Scheme envisions engagement of Young Graduates in Law & Accountancy who are rich in domain knowledge. Such resources would aid the departmental officers in preparation of the cases admitted for hearing in Tribunals. In addition, they will also take up research/study work encompassing critical areas of tax litigation for effective litigation management.

2. Income Tax Department is looking for engaging a pool of talented Young Professionals (YPs) as per the following details: -

1	Name of the position	Young Professional
2	Number of Positions	Number of YPs allocated to Pr.CCIT (CCA) Region to be quoted
3	Age Limit	Candidates should not exceed 35 years of age as on the date of advertisement
4	Period of contract	One year. May be extended by another year subject to satisfactory performance
5	Location	To be decided by Pr.CCIT (CCA)
6	Remuneration per month	Rs. 40,000/- (Lump Sum)

7	Education Qualification	<p><u>Essential qualification.</u></p> <p>(i) Indian Nationals holding Graduate /Post Graduate degree in Law from recognized Universities, Colleges and Institutions of National and International repute, and/or Chartered Accountant.</p> <p>(ii) Candidates should have obtained at least 50% marks in the 3 Year LLB or 5 Year integrated LLB degree program or Post Graduation degree program or a qualified Chartered Accountant.</p> <p><u>Preferred Qualification</u></p> <p>(i) Chartered Accountants who have completed their article ship in taxation and law graduates/post graduates who have been engaged in research work/projects in taxation shall be preferred.</p> <p>(ii) Candidate having skills in information &amp; communication technology (ICT) with good communication and interpersonal skills shall be preferred.</p>
8	Job Description	<p>The Young Professionals will be attached with the office of CsIT (DR) or Sr. DR in the Income Tax Appellate Tribunal for studying the paper books of listed cases, analyzing the judgements relied upon by the assessee, finding out judgements in favour of the department &amp; identifying distinguishing facts wherever applicable, and preparing the briefing notes and written submissions. They will also undertake research/study on specific points as briefed by CIT (DR)/Sr. DR. CIT(DR) (Mentor concerned) will provide a brief orientation of deliverables expected from the Young Professional at the time of joining.</p>
9.	Selection Process	<p>Selection process would involve two stages:</p> <p>(i) Screening and, (ii) Interview</p>

3. Mode of submission of Applications (Online/Offline): To be decided by Pr. CCIT (CCA)

4. Short listed candidates will be informed on their e-mail address/by speed post for personal interview. No TA or DA shall be paid for attending the interview. At the time of interview, the shortlisted candidates shall have to produce their bio data and certificates, in original for verification.

5. Last date of receipt of Applications is \_\_\_\_\_. Incomplete application and/or applications received after the due date shall be summarily rejected and no correspondence in this regard will be entertained.

Encl: Application Form





**ANNEXURE – III**

**APPLICATION FORM FOR YOUNG PROFESSIONAL SCHEME**

*(Indicative Format)*

Paste  
recent  
passport  
sized  
photograph  
in the box.

1.	Name of the Applicant(In block letters)	
2.	Father's/Mother's Name	
3.	Date of birth (Date/Month/Year)	
4.	Gender	
5.	Nationality	
6.	Contact details of the Applicant (Complete present postal address)	
7.	Phone/mobile number	
8.	Email-ID	

**Qualification (Essential)**

9. Academic qualification (in reverse order, starting from the latest)

Sl. No.	Degree	Year	Subjects	University/ Institute	% of marks	Distinction (if any)

10. Professional qualification (in reverse order, starting from the latest)

Sl. No.	Degree	Year	Subjects	University/ Institute	% of marks	Distinction (if any)

**Qualification (Preferred/desirable)**

11. List of relevant technical and academic publications (Add more sheets if necessary)

Sl. No.	Degree	Year	Subjects	University/ Institute	% of marks	Distinction (if any)

12. Relevant experience (Add more sheets if necessary)

- a. No. of total years of experience and name of organizations.
- b. Year-wise tasks of similar nature carried out during last three years.
- c. Relevant experience of working for national bodies.
- d. Relevant experience of working for international bodies.
- e. Works of similar nature in hand and the expected date of completion

13. A brief note (750 words) of your suitability for the Engagement (Add more sheets if necessary)

**DECLARATION**

I declare that the above information is true and correct to the best of my knowledge and belief.

I am aware that in case of misrepresentation or a materially false declaration, it shall render me liable to action according to applicable law. I also understand that the application is liable to be rejected and / or engagement cancelled in case a discrepancy is detected at any stage before completion of the engagement. The completion certificate may also be recalled should such a contingency arise after the engagement the same has been awarded to me.

Signature of the applicant

Place:  
Date:

Name of the Applicant

**Secrecy / Non-Disclosure Agreement**

*(Indicative Format)*

**1. General**

As a Young Professional of the Income Tax Department and in consideration of the stipend now and hereafter paid to me, I shall devote all my efforts to furthering the best interest of the Income Tax Department. During the subsistence of my tenure in the Income Tax Department, I will not engage in any activity that:

“Conflicts with the interest of Income Tax Department’ as a Legal Entity, including without limitation, any business activity not contemplated by this agreement”.

**2. Non-Disclosure Clause:-**

- a) That I do hereby recognize and understand that all confidential and / or proprietary information, in any media like print, electronic, etc., belonging to and /or in possession of Income Tax Department, which is received, accessed, and /or used by me during the course of my engagement with Income Tax Department, shall not be shared with or given access to any entity be me, including the media.
- b) All obligations regarding prevention of disclosure of confidential information and obligations to provide notice under this Agreement shall be effective for the currency of the main Agreement and also for an indefinite period from the date of its expiration or termination, as the case may be.

**3. Absolute ownership:**

- a) That I do hereby recognize and understand that the Income Tax Department is the absolute, unrestricted and exclusive owner of the confidential or proprietary technical, financial, marketing, business information of Income Tax Department, including without limitation, concepts, techniques, processes, methods, clients, cost data, development or experimental work, work in progress, customers and suppliers internet websites or e-commerce solutions, books etc., used by me in the course or my engagement in office of the Income Tax Department.

- b) I agree that I shall not in any manner whatsoever, represent and/or claim that I have any interest by way of ownership, assignment or otherwise in the same.
- c) The Income Tax Department shall be sole owner of any Intellectual Property rights developed during the subsistence of this Agreement. I hereby waive and relinquish all claims of any nature whatsoever that I now or hereafter may have for infringement of any Trade Mark, Copy right and Patent resulting from the subsisting activities for any inventions so assigned to Income Tax Department.

**4. Breach of Contract:**

I acknowledge that any violation by me under this declaration / agreement, and / or any obligation of like nature, will cause irreparable damage to Income Tax Department, and Income Tax Department shall be entitled to extraordinary relief in any court of India, including, my expulsion from Office of Income Tax Department with no leaving /character certificate, blacklisting from participating in any Income Tax Department or related activities, withholding of any pending remuneration, appropriate legal action, temporary restraining orders, preliminary injunctions, and permanent injunctions, without the necessity of submitting bond of security.

HAVING READ AND FULLY UNDERSTOOD THIS AGREEMENT, I have signed my name on this \_\_\_\_\_ day of \_\_\_\_\_ 202....

Name of Young Professional:

Signature.

*(Indicative Format)*

**#Serial No:**



**CERTIFICATE**

This is to certify that Shri/Smt/Kumari .....  
(DOB.....) Daughter/Son of Shri/Smt.....has  
completed his/her engagement under the Young Professional Scheme  
with the Income Tax Department, from ..... to ..... under the  
mentorship of Shri/Smt/Kumari..... on the topic  
.....

**Pr. Chief Commissioner of Income Tax, .....**

**Place:**

**Date:**



**Directorate of Income Tax (O&MS)**  
**New Delhi**