

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UN-STARRED QUESTION NO. 79**

TO BE ANSWERED ON MONDAY, NOVEMBER 25, 2024/AGRAHAYANA 4, 1946 (SAKA)

VRS by IRS/Income Tax (Group-A) Officers

79. Dr. Shivaji Bandappa Kalge:

Will the Minister of FINANCE be pleased to state:

- (a) whether a large number of IRS/Income tax officers (Group-A) have taken retirement under VRS during 2014 to 2024, if so, the details thereof, year-wise;
- (b) the details of IAS, IPS and IRS (Indirect taxes) Officers (Group-A) who took voluntary retirement under VRS during the same period, year-wise; and
- (c) the date on which the faceless assessment scheme in Income Tax Department was launched on pilot/experiment basis and also on regular basis?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)**

- (a) The year-wise details of IRS (Income Tax) officers (Group-A) who have taken retirement under VRS during 2014-2024, are as under: -

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
No. of Officers	20	19	14	15	35	31	23	53	58	58	57

- (b) The year-wise details of IRS (Custom & Indirect Taxes) Officers (Group-A) who have taken retirement under VRS during 2014-2024, are as under: -

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
No. of Officers	24	30	40	30	45	61	32	30	49	56	73

Voluntary Retirement of IAS and IPS Officers is governed by Rule 16(2) and 16(2A) of the All-India Services (Death Cum Retirement Benefits) Rules, 1958. State Governments are the Competent Authority to accept voluntary retirement of IAS and IPS officers after completion of 30 years in service whereas Central Government is the Competent Authority after completion of 20 years of service (15 years in case of service borne on the cadre of Assam-Meghalaya, Manipur-Tripura, Nagaland and Sikkim). The consolidated data of IAS and IPS Officers who took voluntary retirement is not centrally maintained.

- (c) Initially, E-assessment Scheme, 2019 was notified by the Government vide Notification-S.O. 3264 (E) dated 12.09.2019 to conduct assessment of cases selected for scrutiny under section 143(3) of the Income Tax Act in centralised manner, without disclosing the identity of the Assessing Officer to the taxpayers. Further, the E-assessment Scheme, 2019 was modified to Faceless Assessment Scheme (FAS), 2019 by Notification S.O. 2745(E) and 2746(E) on 13.08.2020 specifying that all the assessment orders shall be passed in faceless manner through FAS, 2019, except cases assigned to Central and International Taxation charges. Subsequently, the faceless assessment was made part of the statute and section 144B of the Income Tax Act was introduced by Taxation and other laws (Relaxation and Amendment of Certain Provisions) Act, 2020 with effect from 01.04.2021.
