



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೨೬, ಮೇ, ೨೦೨೬ (ಜ್ಯೇಷ್ಠ, ೦೫, ಶಕವರ್ಷ, ೧೯೪೮) BENGALURU, TUESDAY, 26, MAY, 2026 (JYAISTHA , 05, SHAKAVARSHA, 1948)	ನಂ. ೩೯೬ No. 396
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GOVERNMENT OF KARNATAKA

No. FD 189 (ii) CSE 2025

Karnataka Government Secretariat
Vidhana Soudha
Bengaluru, Dated: 26.05.2026

NOTIFICATION

The draft of the Karnataka Civil Services (Regulation of Transfer or Movement of Commercial Taxes Department Officials) Rules, 2025 which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (1) of section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990), is hereby published as required by clause (a) of sub-section (2) of section 3 read with section 8 of the said Act for the information of all the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after Seven days from the date of its publication in the official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. The objections and suggestions may be addressed to the Principal Secretary to Government, Finance Department, Vidhana Soudha, Dr. B.R Ambedkar Veedi Bengaluru-560001.

DRAFT RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Civil Services (Regulation of Transfer or Movement of Commercial Taxes Department Officials) Rules, 2025.

(2) The provisions of these rules shall be applicable to Group-C Officials of Commercial Tax Department.

(3) They shall come into force from the date of their final publication in the official Gazette.

2. Definitions.-(1) In these rules, unless the context otherwise requires,-

- (a) "Act" means the Karnataka State Civil Services Act, 1978 (Karnataka Act No 14 of 1990);
- (b) "Commissioner" means the Commissioner of Commercial Taxes;
- (c) "Competent Authority" means the Commissioner;
- (d) "Controlling Officer" means the officer who is the Reporting Authority for the purpose of Annual Performance Report.
- (e) "Counselling" means a structured process conducted electronically for the selection of postings by eligible officials based on tenure, counselling score and availability of vacancies;
- (f) "Counselling score" means marks assigned to the Officials as specified in Schedule III.
- (g) "Criminal case pending" means a criminal proceeding in which a charge sheet has been filed before the competent court and served upon the official;
- (h) "Departmental enquiry pending" means disciplinary proceedings in which Articles of Charges have been framed and issued against the official by the competent authority;
- (i) "Division" means all offices as specified in Schedule-II.
- (j) "Functional Categories of Post" means the classification of posts based on functional responsibilities as specified in Schedule I;
- (j) "Lokayuktha case pending" means a case in which Lokayuktha has conducted a trap;
- (k) "Government" means Government of Karnataka;
- (l) "Movement" means posting of an Official from one office to another office within the same headquarters. It shall not be considered as a Transfer;
- (m) "Minimum period of service" means officials of Commercial Taxes Department must have completed the minimum years of tenure as prescribed under sub-rule (1) of rule 6;

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- (n) "Officials" means Commercial Tax Inspector (CTI), First Division Assistant (FDA), Stenographer, Second Division Assistant (SDA), Data Entry Assistant (DEA) and Bill Collector (BC) of the Commercial Taxes Department;
 - (o) "Transfer" means posting of an Officials from one headquarter to another headquarter to perform duties of the post;
 - (p) "Transfer cycle" means the periodic counselling or transfer process conducted by the competent authority for considering transfer or movement of officials.
 - (q) "Tenure" means the duration of service of Officials in a specific post which is calculated from the date of reporting to the post; and
 - (r) "Vacancy" means a post of officials available for transferor movement through the counselling process, as may be determined by the Commissioner.

(2) The words and expressions used in these rules, but not defined shall have the same meaning assigned to them in the Act and rules and orders made/ issued thereunder.

3. Competent Authority. —

(1) The Competent Authority for ordering the transfer or movement of the Official is the Commissioner.

(2) The Competent Authority may issue administrative instructions or guidelines for the implementation of counselling for transfers or Movement under these rules.

4. Method of Transfer or Movement. —Transfers or Movement of Officials shall be effected through counselling as per Rule 10.

5. Eligibility for Transfer or Movement.- The Officials in any functional post who have completed tenure under rule 6 are eligible for Transfer or Movement.

6. Tenure.-

(1) The minimum tenure in a post shall ordinarily be three years or three transfer cycles, whichever is earlier.

(2) No Official shall ordinarily be transferred before completion of the prescribed minimum tenure, except on disciplinary grounds, where such transfer is considered necessary in the interest of administrative exigencies.

(3) Officials serving in Category B as specified in Schedule-I, who have not completed the prescribed minimum tenure may, if they so opt voluntarily, be permitted to participate in the counselling process.

(4) Tenure in a Division:-

(i) The maximum tenure in a single division, as specified in Schedule-II, is as follows, namely:-

Sl No	Designation	Years
1	Commercial Tax Inspector	6
2	First Division Assistant	9
3	Stenographer	9
4	Second Division Assistant	9
5	Data Entry Assistant(Typist)	9
6	Bill Collector	9

(ii) The tenure in a division shall be calculated as the continuous period spent in all functional categories of posts within the division irrespective of cadre.

(iii) Subject to sub-rule (1), on completion of the maximum tenure in a division, an official shall mandatorily opt for a post in another division through the counselling process, subject to availability of vacancies.

7. Publication of vacancies for counselling.-The Commissioner, out of the officials eligible for transfer or movement as per Rule 5, based on administrative requirements, may publish the list of officials and the posts available for transfer or movement by counselling in a particular transfer cycle and the counselling schedule.

8. Criteria for Transfers or Movement. -

(1) The transfer or movement shall not be claimed as a matter of right by any Official.

(2) Officials normally shall not be subjected to transfer or movement from one post to another post unless they have completed the minimum tenure of service in that post as per rule 6.

9. Categorization of Posts. — Posts in each cadre shall be classified into functional categories as specified in Schedule I.

10. Process of Transfer or movement through counselling. —

(1) The transfer or Movement of an eligible Official shall be carried out in the following manner: -

(a) A counselling score based evaluation system as specified in Part-I of Schedule-III shall be adopted for preparing the ranking list of officials eligible for counselling as per Rule 7, in each cadre.

(b) The counselling ranking list along with the counselling scores for Officials eligible for counselling shall be prepared and published.

(c) Where two or more Officials secure equal counselling scores, their inter-se position in the counselling ranking list shall be determined on the basis of longer tenure in the current post, and where such tenure is also equal, by seniority in age, and where both are equal, in alphabetical order of name on the service record.

(d) Counselling process for each cadre shall be conducted in accordance with Schedule-III.

(2) The Competent Authority may, for reasons to be recorded in writing and with the approval of the Government, make any changes to the counselling score parameters, evaluation methodology, and the weightages specified in Part-I of Schedule-III from time to time.

11. Priority Categories in Counselling. —

(1) Officials seeking transfers or Movement under the following categories shall be given priority in counselling for functional posts other than Category B posts specified in Schedule-I, subject to verification of supporting documents—

(a) Officials with disabilities supported by a certificate under the Rights of Persons with Disabilities Act, 2016.

(b) Officials suffering from health issues certified by the District Medical Board, making it necessary for them to be in a desired location;

(c) Officials whose children or spouse is suffering from serious illness. Only the diseases notified by government on the disease list in this regard are considered;

(d) Officials who have completed the prescribed tenure under rule 6 but have less than three years of service remaining before superannuation

(e) Husband and wife cases where both are Government employees, subject to the condition that such benefit shall not be availed in consecutive counselling cycles and may be exercised only in alternate cycles.

Provided that where both the husband and wife are serving in the Commercial Taxes Department, they may, subject to the availability of vacancies, be posted at a common place, as may be decided by the competent authority.

(2) Officials falling under the categories specified in sub-rule (1) shall submit their applications along with supporting documents, indicating only three preferences of Headquarters in order of priority, and no option shall be permitted in respect of any specific post.

(3) The Competent Authority, after scrutinizing the application under this category, may publish the list of eligible candidates for the said priority categories.

(4) The officials who are not eligible in the list as per sub rule3, shall be considered for counselling in part III of schedule III.

(5) The Counselling ranking list for the above categories shall be prepared on the counselling score based evaluation system.

(6) Counselling process for each category mentioned in sub-rule (1) shall be conducted in accordance with Schedule-III.

(7) Transfers or movements effected under the categories specified in sub-rule (1) shall not exceed twenty-five per cent of the vacancies published in each headquarters during the relevant counselling.

12. Promotion and Transfer or Movement Counselling. —

(1) Promotion and transfer or Movement counselling may be conducted simultaneously.

(2) The counselling ranking list for the categories of officials in sub-rule (1) shall be prepared on the basis of the counselling score.

(3) Counselling process for categories of Officials mentioned in sub-rule (1) shall be conducted in accordance with Schedule-III.

(4) In respect of promotions effected during the year, other than in the regular counselling cycle, a separate counselling shall be conducted. The ranking list for such counselling shall be prepared based on the counselling scores. The counselling process shall be in accordance with Schedule III.

13. Exceptional Transfers or Movement. —

(1) Notwithstanding anything contained in these rules, the competent authority may transfer or cause the movement of officials in exceptional circumstances in the interest of administration.

(2) Such transfers or movements shall not exceed five percent of the eligible officials of the respective cadre.

(3) Reasons for such transfers or movements shall be recorded in writing.

14. Guidelines and Restrictions on Transfers or Movement. –

(1) Official reinstated after suspension shall be posted to functional posts other than Category B posts specified in Schedule-I, based on the availability of vacancies at the discretion of the competent authority.

(2) Official who is undergoing penalty under the Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957 or against whom departmental enquiry, criminal case, or Lokayuktha case are pending, shall be eligible for transfer or movement only to functional posts other than Category B posts specified in Schedule-I, subject to availability of vacancies and at the discretion of the competent authority.

15. Misconduct.-

(1) If any Official brings political or any undue influence seeking transfer or Movement to a particular post or place, directly or indirectly, such an attempt shall be construed as grave misconduct, and the official shall be liable for disciplinary

action under the provisions of Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957.

(2) If an Official under the order of transfer or Movement does not report to the said post even after utilizing the joining time, the Official shall be liable for disciplinary action under the Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957.

(3) If an Official under the order of transfer or Movement applies for leave other than on medical grounds without reporting to the transferred post, leave shall not be sanctioned.

16. Issue of transfer or Movement Orders. - The Competent Authority shall issue transfer or Movement orders on transfers made under this rule. The copies of the transfer or Movement order shall be published on the departmental website.

17. Kalyana Karnataka Posts.- The transfer or Movement of an Official recruited against vacant posts of the Kalyana Karnataka area offices in different cadres under the provisions of Article 371-J of the Constitution of India shall be as per the circulars and guidelines issued by the Department of Personnel and Administrative Reforms (DPAR) vide Government Order No. DPAR 14 STR DATED 12-05-2025.

18. Power to Remove Difficulties.— If any difficulty arises in giving effect to the provisions of these rules, the Competent Authority, with the prior approval of the Government, may, by order, make such provisions inconsistent with the provisions of the Act and these rules, as may appear to be necessary or expedient for the purpose of removing such difficulty.

By order in the name of the
Governor of Karnataka

(M.Rajamma)
Under Secretary to Government
Finance Department (C.T.-2 &
Coordination)

SCHEDULE - I*(See Rule-9)***Functional Categories of Posts**

Category	Functional Wing
A	Officials working in Divisional Goods and Services Tax Office (DGSTO).
B	Officials working in Enforcement / Vigilance Division
C	Officials working in Commissioner of Commercial Taxes Office(CCT Office), JCCT Legal Affairs(Dharwad), Large Taxpayers Unit(LTU)/Appeals/Suo-Moto Revision (SMR)/Goods & Services Tax Appellate Tribunal(GSTAT)/Karnataka Appellate Tribunal(KAT).

(M.Rajamma)
Under Secretary to Government
Finance Department (C.T.-2 &
Coordination)

SCHEDULE - II*(See Rule-6 (3)(iii))*

Sl. No	Division	jurisdiction
1	CCT Office/SMR/KAT/GSTAT/LTU	Officials working within the offices of CCT, SMR, KAT, GSTAT & LTU
2	DGSTO-1	Officials working within the offices of DGSTO-1, JCCT (Appeals)-1 & 7
3	DGSTO-2	Officials working within the offices of DGSTO-2, JCCT (Appeals)-2
4	DGSTO-3	Officials working within the offices of DGSTO-3, JCCT (Appeals)-3
5	DGSTO-4	Officials working within the offices of DGSTO-4, JCCT (Appeals)-4 & 8
6	DGSTO-5	Officials working within the offices of DGSTO-5, JCCT (Appeals)-5 & 9
7	DGSTO-6	Officials working within the offices of DGSTO-6, JCCT (Appeals)-6
8	Adcom (South Zone)	Officials working within the offices of Adcom (SZ), Bengaluru
9	Vigilance	Officials working within the offices of JCCT (Vigilance), Bengaluru
10	DGSTO-Mysuru	Officials working within the offices of DGSTO, Appeals & JCCT (Enf)- Mysuru

11	DGSTO-Malnad	Officials working within the offices of DGSTO, Appeals & JCCT (Enf)- Malnad
12	DGSTO-Mangalore	Officials working within the offices of DGSTO, Appeals & JCCT (Enf)- Mangalore
13	DGSTO-Dharwad	Officials working within the offices of DGSTO, Appeals, Legal Affairs of Dharwad & JCCT (Enf)-Hubli
14	DGSTO-Belagavi	Officials working within the offices of DGSTO, Appeals & JCCT (Enf)- Belagavi
15	DGSTO-Kalaburgi	Officials working within the offices of DGSTO, Appeals & JCCT (Enf)- Kalaburgi
16	DGSTO-Davangere	Officials working within the offices of DGSTO, Appeals of Davangere & JCCT (Enf)-Bellary

(M.Rajamma)
Under Secretary to Government
Finance Department (C.T.-2 &
Coordination)

SCHEDULE – III

(See Rule 10, 11 & 12)

Counselling Score and Process

For the purpose of counselling under these rules, officials within each cadre shall be arranged in the order of counselling score determined on the basis of the parameters and weightages as specified in Part I of this Schedule, and counselling shall be conducted in the order from Part-II to Part-IV in accordance with the Process of Counselling as specified in Part-V of this Schedule.

PART – I

Counselling Score determination

- (a) The functional categories of posts served by the eligible official during the immediate preceding ten years shall be taken into consideration for the purpose of determining the counselling score.
- (b) In cases where the length of preceding service is less than ten years, the counselling score shall be computed proportionately, based on the actual period of service, in accordance with the table specified below, and extrapolated to a ten-year equivalent.
- (c) Where the tenure in a particular functional post is less than one full year, the score shall be calculated on a proportionate basis, having regard to the number of days of service.
- (d) The counselling score of each eligible official shall be computed in accordance with the weightage specified in the Table below.
- (e) For each completed year of service in the functional categories of posts specified in column (2), the score shall be assigned as specified in column (3) of the Table below.

(f) The maximum marks awarded by the Controlling Officer of the current post for overall assessment of the official shall be Ten(10).

(g) Where an official is deputed to a different functional category of post other than the one originally held, the weightage applicable to the deputed functional category shall be assigned.

(h) Where an official is deputed to another Department, the score prescribed for Category A posts in the Table below shall be assigned for each year of such service.

(i) If there is a break in service for any reason, such period will not be considered for determining the counselling score.

Sl. No.	Functional categories of posts	Weightage per Year
(1)	(2)	(3)
1	A	3
2	B	1
3	C	5

PART – II

Counselling for Priority Categories

(For the purposes of Rule 11)

1. Transfer of eligible officials shall be carried out through counselling in accordance with Rule 11.
2. The counselling ranking list shall be determined based on the counselling score of officials within each cadre.
3. The counselling process for officials under these categories shall be conducted cadre-wise as specified in Part V of this Schedule.

PART – III

Counselling for Transfer or Movement

(For the purposes of Rule 10)

1. Transfer of eligible officials shall be carried out through counselling in accordance with Rule 10.
2. The counselling ranking list shall be determined based on the counselling score of officials within each cadre.
3. The counselling process for officials under these categories shall be conducted cadre-wise as specified in Part V of this Schedule.

PART – IV
Counselling for Promotion and Transfer
(For the purposes of Rule 12)

1. Promotion and transfer of eligible official shall be carried out through counselling in accordance with Rule 12.
2. The counselling ranking list shall be determined based on the counselling score of officials within each cadre.
3. The counselling process for officials under these categories shall be conducted cadre-wise as specified in Part V of this Schedule.

PART – V
Counselling Process

- (1) The counselling process shall be conducted in accordance with the counselling ranking list;
- (2) Eligible officials shall be permitted to exercise their option for the functional categories of posts as published for the purpose of counselling.
- (3) An official who is presently working in a post falling under Category B, as specified in Schedule-I, shall not be eligible to opt for a post falling under the same Category B in the counselling process.

(M.Rajamma)
Under Secretary to Government
Finance Department (C.T.-2 &
Coordination)