



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. ೩೯೮ No. 398
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GOVERNMENT OF KARNATAKA

No. FD 189 (i) 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 Officers) Rules, 2026 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 Additional Chief Secretary to the 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 Officers) Rules, 2026.

(2) The provisions of these rules shall be applicable to officers of the Commercial Taxes 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 competent authority for transfer or movement of Officers specified in rule 3;
- (d) "Controlling Officer" means the officer who is the Reporting Authority for the purpose of Annual Performance Report. In the case of a Joint Commissioner of Commercial Taxes in Category D as specified in Schedule-I, the respective supervisory Additional Commissioner of Commercial Taxes shall be the Controlling Office.
- (e) "Counselling" means a structured process conducted electronically for the selection of postings by eligible officers based on performance ranking, tenure, and availability of vacancies;
- (f) "Criminal case pending" means a criminal proceeding in which a charge sheet has been filed before the competent court and served upon the officer;
- (g) "Departmental enquiry pending" means disciplinary proceedings in which Articles of Charge have been framed and issued against the officer by the competent authority;
- (h) "Functional Categories of Post" means the classification of posts based on functional responsibilities as specified in Schedule I;
- (i) "Government" means the Government of Karnataka.
- (j) "Officers" means officers of the Commercial Taxes Department up to the rank of Joint Commissioner of Commercial Taxes, namely—
 - (a) Commercial Tax Officer (CTO)
 - (b) Assistant Commissioner of Commercial Taxes (ACCT);
 - (c) Deputy Commissioner of Commercial Taxes (DCCT);
 - (d) Joint Commissioner of Commercial Taxes (JCCT),
 and includes those officiating in the above posts
- (k) "Lokayukta case pending" means a case in which Lokayukta has conducted a raid/trap;
- (l) "Movement" means posting of an officer from one office to another office within the same headquarters. It shall not be considered as a Transfer;
- (m) "Performance parameters" means parameters relating to the performance of the officers as specified in Schedule III;

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- (n) "Transfer" means posting of an officer from one headquarters to another headquarters to perform duties of the post;
 - (o) "Transfer cycle" means the periodic counselling or transfer process conducted by the competent authority for considering transfer or movement of officers.
 - (p) "Tenure" means the duration of service of an officer in a specific post, which is calculated from the date of transfer or movement order to that post; and
 - (q) "Vacancy" means a post of an officer available for transfer or 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 made or orders issued thereunder.

3. Competent Authority. —

(1) The Competent Authority for ordering the transfer or movement of the officers is the Government of Karnataka.

(2) The Government may, by general or special order, delegate any of its powers under these rules to the Commissioner, subject to such conditions as may be specified in the order.

(3) The Commissioner may issue administrative instructions or guidelines for the implementation of counselling and transfers or Movement under these rules.

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

5. Eligibility for Transfer or Movement. - The officers in any functional category of posts who have completed tenure under Rule 6 shall be eligible for transfer or movement.

6. Tenure. —

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

(2) No officer shall ordinarily be transferred before the completion of the prescribed minimum tenure, except on disciplinary grounds or where the officer's performance ranking falls within the bottom twenty five percent, if such transfer is considered necessary in the interest of administrative exigencies.

(3) In the case of an officer working in the Head Office, upon promotion is posted to a post under the same Controlling Officer, the period of service rendered prior to such promotion shall be counted for the purpose of calculating the minimum tenure under sub rule (1).

7. Publication of vacancies for counselling. -The Commissioner, out of the officers eligible for transfer or movement as per Rule 5, based on administrative requirements, , may publish the list of officers 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 officer.

(2) Officers 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. Categorisation of Posts. — Posts in each rank 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 officer shall be carried out in the following manner: -

(a) A performance-based evaluation system shall be adopted for preparing the ranking list of eligible officers under each Functional Categorisation of Posts;

(b) The performance parameters, evaluation methodology, and the weightages shall be as specified in Schedule-III;

(c) Based on the parameters, evaluation methodology, and the weightages so specified, the performance score of officers shall be prepared every year;

(d) The counselling ranking list for officers eligible for transfer or movement shall be prepared on the basis of the average performance score for two years or on the basis of the performance score of the previous financial year in respect of officers falling under sub-rule (2) of rule 6, as the case may be;

(e) Where two or more officers secure equal performance scores, their inter-se position in the counselling ranking list shall be determined on the basis of longer tenure in the rank, 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.

(f) Counselling sequence for each rank shall be conducted in accordance with Schedule-II.

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

11. Priority Categories in Counselling. —

(1) Officers seeking transfers or Movement under the following categories shall be given priority in choosing a location. Such officers are eligible for functional posts other than Category B posts specified in Schedule-1, subject to verification of supporting documents—

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

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

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

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

(e) In cases where both spouses are government employees, the benefit may be availed by the officer in the Commercial Taxes Department only in alternate counselling cycles and not in consecutive ones.

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

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

(3) Transfers or movements effected under the categories specified in sub-rule (1) shall not exceed twenty-five per cent of the vacancies available in each headquarter place during the relevant counselling cycle.

(4) The counselling Ranking list for the above categories shall be prepared based on the performance-based evaluation system.

(5) The Commissioner, after scrutinizing the application under this category, may publish the list of eligible candidates for counselling in the said priority categories.

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

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 officers in sub-rule (1) shall be prepared on the basis of the performance score of previous financial year.

(3) Counselling sequence for categories of officers mentioned in sub-rule (1) shall be conducted in accordance with Schedule-II.

(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 performance-based evaluation system, considering the performance score of the previous financial year. The counselling sequence shall be in accordance with Schedule II.

13. Exceptional Transfers or Movement. —

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

(2) Transfers or movements as per Sub Rule (1) shall not exceed five percent of the eligible officers as per Rule 7 in each rank.

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

14. Guidelines and Restrictions on Transfers or Movement. –

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

(2) An officer who is undergoing penalty under the Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957, shall choose functional posts other than Category B posts specified in Schedule-1, based on the availability of vacancies.

(3) An officer against whom departmental enquiry, criminal case, or Lokayukta case are pending, shall not be eligible to choose Category B posts specified in Schedule-I in the ensuing counselling cycle, subject to availability of vacancies and at the discretion of the competent authority.

15. Misconduct.-

(1) If any officer 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 Officer shall be liable for disciplinary action under the provisions of Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957.

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

(3) If an officer 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 officers recruited against vacant posts of the Kalyana Karnataka area offices in different ranks 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 Commissioner, with the prior approval of the Government, may, by order, make such provisions not inconsistent with the provisions of the Act and the rules made thereunder, including 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**

Sl. No.	Rank	Category	Functional Wing
1	Commercial Tax Officer	A	Sub Goods & Services Tax Office (SGSTO), CTO at Local Goods & Services Tax Office (LGSTO), other than CTO of LGSTO- Large Tax Payer Unit (LTU).
		B	CTO in Enforcement and Vigilance division other than CTO (Gazetted Manager).
		C	CTO in Audit wing of Divisional Goods & Services Tax Office (DGSTO).
		D	CTO in Head Office, JCCT (Legal Affairs) Dharwad, LTU/Goods & Services Tax Appellate Tribunal (GSTAT)/GM of Enforcement, CTO in Internal Audit of DGSTO.
		E	CTO in Professional Tax Office(PTO)
2	Assistant Commissioner of Commercial Taxes	A	ACCT in LGSTO, other than ACCT of LGSTO-LTU.
		B	ACCT in Enforcement & Vigilance division.
		C	ACCT in Audit wing of DGSTO.
		D	ACCT in Head Office, JCCT (Legal Affairs) Dharwad, LTU, JCCT (Appeals), Addl. Commissioner., Suo-motto Revision (SMR), GSTAT, ACCT (HQ) of DGSTO
3	Deputy Commissioner of Commercial Taxes	A	DCCT in Audit wing of DGSTO.
		B	DCCT in Enforcement & Vigilance division.
		C	DCCT in Head Office, LTU, Internal Audit of DGSTO, Adcom (SMR), State Representative (SR) of Karnataka Appellate Tribunal (KAT), GSTAT.
4	Joint Commissioner of Commercial Taxes	A	JCCT in DGSTO
		B	JCCT in Enforcement & Vigilance division
		C	JCCT in Appeals
		D	JCCT in Head Office, JCCT (Legal Affairs), Dharwad, GSTAT, LTU

Explanation:

For the purposes of these rules, the categories specified against each rank shall denote the functional wings to which the officers of the respective rank may be posted or assigned duties by the competent authority, subject to administrative requirements.

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

SCHEDULE – II

(See sub-rule (4) of Rule 10, sub-rule (4) of Rule 11 and sub-rule (4) of Rule 12)

Counselling Sequence

For the purpose of counselling under these rules, officers within each rank shall be arranged in the order of merit determined on the basis of the performance parameters, evaluation methodology, and the weightages as specified in Schedule-III, and counselling shall be conducted in the following order from Part-I to Part-II in accordance with the Pattern of Counselling Sequence as specified in Part-III of this Schedule.

PART – I

Counselling for Transfer or Movement of Officers

(For the purposes of Rule 10)

1. Transfer of eligible Officers shall be carried out through counselling in accordance with Rule 10.
2. The counselling ranking list shall be determined based on the performance ranking of officers within each rank.
3. The counselling sequence for each rank shall be conducted in accordance with the pattern of sequence as specified in Part III of this Schedule.

PART – II

Counselling for Promotion and Posting

(For the purposes of Rule 12)

1. Promotion and transfer of eligible Officers shall be carried out through counselling in accordance with Rule 12.
2. Counselling for such officers shall be conducted rank-wise in accordance with the pattern specified in Part III of this Schedule.

PART – III

Pattern of Counselling Sequence

- A) For the interpretation of the letters, numerical suffixes, and counselling sequence indicated in this part, the following shall apply.
 - (i) The letters A, B, C, and D shall correspond to the functional categories of posts specified in Schedule I.
 - (ii) The numerical suffixes (1, 2, 3, etc.) attached to the categories, such as D1, D2, A1, A2, B1, etc., shall denote the ranking of officers within that category based on the order of merit determined for counselling, taking into account performance evaluation and such other criteria as may be prescribed by the Commissioner.
 - (iii) If sufficient officers are not available in a particular category in accordance with the counselling sequence, the next eligible officer in the

order of counselling may be considered for allotment of the available functional category.

B) For the purpose of counselling for transfer, movement or promotion, the following pattern of Sequence shall be followed for each rank.

1. Commercial Tax Officer.

Counselling sequence:

(D1), (D2), (C1), (A1), (B1), (E1)* and (D3), (D4), (C2), (A2), (B2) and (D5), (D6), (C3), (A3), (B3), (E2)* Sequence repeats

Provided that an officer who has served in a functional post of Category (B) in the current tenure shall not be eligible to opt for a functional post of Category (B) in the counselling cycle.

Provided further that an officer who has served in Category (A) or Category (C) in any office under the Divisional Goods and Services Tax Office (DGSTO) of Bengaluru, during the current tenure shall not be eligible to opt for the same category of posting within the same DGSTO of Bengaluru in the counselling cycle; however, such officer may opt for the other category, that is, an officer serving in Category (A) may opt for Category (C) and an officer serving in Category (C) may opt for Category (A) within the same DGSTO.

Provided also that no officer shall be eligible to opt for, or be allotted, the post presently held by him or her in the same counselling cycle.

***Note:** In respect of officers belonging to Category (E), their placement in the counselling sequence shall be after every alternate cycle as specified above, and shall follow the order indicated therein.

2. Assistant Commissioner of Commercial Taxes

Counselling sequence:

(D1), (D2), (C1), (A1), (B1)..... Sequence repeats

Provided that an officer who has served in a functional post of Category (B) in the current tenure shall not be eligible to opt for a functional post of Category (B) in the counselling cycle.

Provided further that an officer who has served in Category (A) or Category (C) in any office under the Divisional Goods and Services Tax Office (DGSTO) of Bengaluru, during the current tenure shall not be eligible to opt for the same category of posting within the same DGSTO of Bengaluru in the counselling cycle; however, such officer may opt for the other category, that is, an officer serving in Category (A) may opt for Category (C) and an officer serving in Category (C) may opt for Category (A) within the same DGSTO.

Provided also that no officer shall be eligible to opt for, or be allotted, the post presently held by him or her in the same counselling cycle.

3. Deputy Commissioner of Commercial Taxes

Counselling sequence:

(C1), (A1), (B1)..... Sequence repeats

Provided that an officer who has served in a functional post of Category (B) in the current tenure shall not be eligible to opt for the functional post of Category (B) in the counselling cycle.

Provided further that an officer who has served in Category (A) in any office under the Divisional Goods and Services Tax Office (DGSTO) of Bengaluru during the current tenure shall not be eligible to opt for the same category of posting within the same DGSTO of Bengaluru in the counselling cycle.

Provided also that no officer shall be eligible to opt for, or be allotted, the post presently held by him or her in the same counselling cycle.

4. Joint Commissioner of Commercial Taxes

Counselling sequence:

(D1), (C1), (A1), (B1)..... Sequence repeats

Provided that an officer who has served in the functional post of Category (B) in the current tenure shall not be eligible to opt for the functional post of Category (B) in the counselling cycle.

Provided further that no officer shall be eligible to opt for, or be allotted, the post presently held by him or her in the same counselling cycle.

(M.Rajamma)

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

SCHEDULE – III

(See Rule 10(1)(b))

Performance parameters, evaluation methodology, and weightages

1. **Basis of Evaluation.** —The performance of officers shall be assessed based on objective data available in MIS reports and such other records, along with assessment by the Controlling Officer in respect of specified parameters, having regard to the nature of duties attached to the functional posts.
2. **Performance Parameters.** —The performance parameters, evaluation methodology, and weightages for each functional category of posts shall be as specified in the following tables.

(a) Rank: CTO, Category-A of Schedule-I

Sl No	Parameter	Marks Assigned
1	Monitoring Taxpayers to file returns in time	15
2	All actions against non-Filers and resultant Amounts Collected	15

3	Ratio of No. of ASMT 13 issued to the total Non-filers in a month	15
4	Amount realised - from ASMT - 10	20
5	Total amount realised by initiation of proceedings, orders passed (DRC 1A + DRC 1 + DRC 7)	25
6	Controlling Officer's Assessment	10
Total		100

(b) Rank: ACCT, Category-A of Schedule-I

S1 No	Parameter	Marks Assigned
1	Monitoring Taxpayers to file returns in time	10
2	All actions against non-Filers and resultant Amounts Collected	15
3	NGTP cases identified on their own and registration cancelled.	10
4	Ratio of No. of ASMT 13 issued to the total Non-filers in a month	10
5	Amount realised - from ASMT - 10	20
6	Total amount realised by initiation of proceedings, orders passed (DRC 1A + DRC 1 + DRC 7)	25
7	Controlling Officer's Assessment	10
Total		100

(c) i) Rank: CTO, Category-C, of Schedule-I

ii) Rank: ACCT, Category-C, of Schedule-I

iii) Rank: DCCT, Category-A, of Schedule-I

S1 No	Parameter	Marks Assigned
1	No of Audit reports issued (ADT - 02)	10
2	Total Liability detected in Audit reports (ADT - 02)	10
3	Amounts realised during Audit proceedings (ADT - 02)	25
4	Amount of Additional Demand Created from Adjudication orders passed U/s 73, 74&74A	15
5	Amount collected from Adjudication U/s 73, 74 &74A(including DRC-1A & DRC-1 stage disposals)	30
6	Controlling Officer's Assessment	10
Total		100

(d) i) Rank: CTO, Category-B, of Schedule-I

ii) Rank: ACCT, Category-B, of Schedule-I

iii) Rank: DCCT, Category-B, of Schedule-I

Sl No	Parameter	Marks Assigned
1	No of Inspections Conducted U/s 67(2) resulting in seizure / sealing	10
2	Suppressions detected U/s 67(1), 67(2) and 70	10
3	Amount realised from Test Purchases conducted	5
4	Amounts realised U/s 68 including action U/s 130	10
5	Revenue realised from NGTP cases identified	10
6	Tax realization: Total Tax realizations U/s {67(1), 67(2) & 70}	20
7	Cases Investigated leading to action U/s 69 & 132	15
8	Disposal of the inspected cases U/s 67(1), 67(2) and 70.	10
9	Controlling Officer's Assessment	10
Total		100

(e) Rank: CTO&ACCT, Category-D, of Schedule-I

Sl. No.	Parameter	Marks Assigned
1	File Disposal	25
2	Domain Knowledge	25
3	Decision-Making and Procedural Compliance	10
4	Discipline and Teamwork	10
5	Interest and Involvement	10
6	Willingness to take additional responsibility and Participation	10
Sub-total (Controlling Officer)		90
Commissioner of Commercial Taxes		10
Grand Total		100

(f) Rank: DCCT, Category-C, of Schedule-I

Sl. No.	Parameter	Marks Assigned
1	File Disposal	20
2	Domain Knowledge	20
3	Decision-Making and Procedural Compliance	10
4	Discipline and Teamwork	10
5	Interest and Involvement	10
6	Willingness to take additional responsibility and Participation	10
Sub-total (Controlling Officer)		80
Commissioner of Commercial Taxes		20
Grand Total		100

(g) Rank: CTO Category-E, of Schedule-I

1	Growth Rate of Profession Tax compared to Previous year	20
2	No of new registration as Enrolment Certificate(EC)/Certificate of Registration(RC) given by officer effort	20
3	Tax collected from EC non filers	25
4	Tax collected from RC non filers	25
5	Controlling officer	10
	Grand Total	100

(h) Rank: JCCT, Category-A of Schedule-I

Sl No	Parameter	Marks Assigned
1	Total Collection [Net SGST + IGST Settlement] vs Target Assigned	10
2	Growth Rate of Net SGST compared to Previous year	10
3	Total Collection by way of various actions [Other than Self-Assessment] vis-à-vis Net SGST Collection	20
4	SMR: Total amounts realised as ratio of total collections by way of various actions [Other than Self-Assessment]	10
5	Division Average Score of LGSTOs compared to State Average	10
6	Division Average Score of DCCT - Audit compared to State Average	10
7	Division Average Score of ACCT - Audit compared to State Average	10
8	Review ADCOM's Assessment [Based on implementation of various Department directions]	10
9	CCT Assessment	10
	Total	100

(i) Rank: JCCT, Category-B of Schedule-I

Sl No	Parameter	Marks Assigned
1	No of Inspections per Officer Conducted U/s 67(2) resulting in seizure / sealing	10
2	Amounts realised U/s 68 including action U/s 130 of the Division.	10
3	Amount realised from Test Purchases conducted per Officer of the Division.	5
4	Non-Genuine Taxpayer [NGTP] cases identified in the Division.	10
5	Cases Investigated leading to action U/s 69 & 132	15

6	Disposal of the inspected cases U/s 67(1)& 67(2) compared to total number of Assignments issued.	10
7	Total amounts realised from Enforcement activity as ratio of total collections of the respective Division.	10
8	Review ADCOM's Assessment	10
9	ADCOM – SA&I (Service Analysis and Intelligence) Assessment	10
10	CCT Assessment	10
Total		100

(j) Rank: JCCT, Category-C of Schedule-I

Sl No	Parameter	Marks Assigned
1	Percentage of Disposal to Total Applications	20
2	Ratio of No of Cases more than ONE year to Total pendency at end of March *	20
3	Ratio of cases disposed within 6 months to total applications filed(opening balance +filed during the year)	20
4	Ratio of cases disposed within 6 – 12 months to the total applications filed (opening balance + filed during the year)	20
5	CCT Assessment	20
Total		100

(k) Rank: JCCT, Category-D of Schedule-I

Sl. No.	Parameter	Marks Assigned
1	File Disposal	15
2	Domain Knowledge	15
3	Decision-Making and Procedural Compliance	10
4	Discipline and Teamwork	10
5	Interest and Involvement	10
6	Willingness to take additional responsibility and Participation	10
Sub-total (Controlling Officer)		70
Commissioner of Commercial Taxes		30
Grand Total		100

3. Scoring. —

(a)The performance of officers shall be assessed out of a total of one hundred marks, based on the parameters and weightages assigned to each functional post.

(b) Marks for each parameter shall be determined using the percentile method within each division. The total marks obtained will then be used to prepare the state-level performance ranking list.

4. **Annexures.** —The details relating to MIS formats, formulae for evaluation, and weightages for each parameter shall be as specified in Annexures appended to this Schedule, which shall form part of this Schedule.

ANNEXURE-1 : Parameters & Weightage to assess performance of CTO- Category-A of Schedule-I				
Sl No	Parameter	Data Source	Calculation Method	Marks
1	Monitoring Taxpayers to file returns	MIS	Average of 12 months	15
2	All actions against non-Filers and resultant Amounts Collected	MIS	Percentage to the total collections(SGST+Settlement) of the office	20
3	Ratio of no. of ASMT-13 issued to the total non-filers in a month	MIS	cumulative of 12 months	15
4	Amount realised from ASMT-10	MIS	Percentage to the total collections(SGST+Settlement) of the office	20
5	Total amount realised by initiation of proceedings, orders passed (DRC 1A + DRC 1 + DRC 7)	MIS	Percentage to the total collections(SGST+Settlement) of the office	20
6	Controlling Officer Assessment			10
	TOTAL			100

ANNEXURE-2 : Parameters & Weightage to assess Performance of ACCT- Category-A of Schedule-I				
Sl No	Parameter	Data Source	Calculation Method	Marks
1	Monitoring Taxpayers to file returns in	MIS	Average of 12 months	10
2	All actions against non-Filers and resultant Amounts Collected	MIS	Percentage to the total collections(SGST+Settlement) of the office	15
3	NGTP Cases identified on their own and registration cancelled	MIS	cumulative of 12 months	10
4	Ratio of no. of ASMT-13 issued to the total non-filers in a month	MIS	cumulative of 12 months	10
5	Amount realised ASMT-10	MIS	Percentage to the total collections(SGST+Settlement) of the office	20
6	Total amount realised by initiation of proceedings, orders passed (DRC 1A + DRC 1 + DRC 7)	MIS	Percentage to the total collections(SGST+Settlement) of the office	25
7	Controlling Officer Assessment			10
	TOTAL			100

ANNEXURE-3 : Parameters & Weightage to assess Performance of CTO, Category-C of Schedule-I, ACCT- Category-C of Schedule-I & DCCT, Category-A of Schedule-I				
Sl No	Parameter	Data Source	Calculation Method	Marks
1	No of Audit reports issued (ADT - 02)	MIS	Cumulative 12 months	10
2	Total Liability detected in Audit reports (ADT - 02)	MIS	Cumulative 12 months	10
3	Amounts realised during Audit proceedings (ADT - 02)	MIS	Cumulative 12 months	25
4	Amount of Additional Demand Created from Adjudication orders passed U/s 73 , 74&74A	MIS	Cumulative 12 months	15
5	Amount collected from Adjudication U/s 73 ,74&74A (including DRC-1A & DRC-1 stage disposals)	MIS	Cumulative 12 months	30
6	Controlling Officer Assessment			10
	Total			100

ANNEXURE-4 : Parameters & Weightage to assess Performance of CTO, Category-B of Schedule-I, ACCT- Category-B of Schedule-I & DCCT, Category-B of Schedule-I				
Sl.No.	Parameter	Data Source	Calculation Method	Marks Assigned
1	No. of Inspections conducted U/s 67(2) resulting in seizure/sealing	MIS	SZ:0-2=1; 3-5=2; 6-8=5; 9-10=7; 11-12=9; More than 12=10 Other than SZ: Each case=1; Max 10	10
2	Amount of suppressions detected U/s.67(1),67(2)&70	MIS	Cumulative of 12 months	10
3	Amount realised from Test Purchases conducted	MIS	Cumulative of 12 months	5
4	Amounts realised U/s.68 including action U/s 130	MIS	Cumulative of 12 months	10
5	Revenue realised from NGTP cases identified.	MIS	Cumulative of 12 months	10
6	Tax realization: Total Tax realizations U/s {67(1), 67(2) & 70	MIS	Cumulative of 12 months	20
7	Cases Investigated leading to action U/s 69 & 132	Divisionwise Casewise Teamwise data from Divisions	Five Marks/Procesution/ Team Member	15
8	Disposal of the inspected cases U/s 67(1),67(2)&70	MIS	For the FY=Disposals/(OB+Assi gnments issued)	10
9	Controlling Officer's Assessment			10
	TOTAL			100

ANNEXURE-5 : Parameters & Weightages to assess performance of JCCT Category-A of Schedule-I				
Sl No	Parameter	Data Source	Calculation Method	Marks
1	Total Collection [Net SGST + IGST Settlement] vs Target Assigned	MIS	At end of FY	10
2	Growth Rate of Total Collection [Net SGST + IGST Settlement].	MIS	At end of FY	10
3	Total Collection by way of various actions [Other than Self-Assessment] vis-a-vis total Collection([Net SGST + IGST Settlement])	MIS	(LGSTOs + Audit)/(SGST+STL). At end of FY	20
4	SMR: Total amounts realised as ratio of total collections by way of various actions [Other than Self-Assessment]	MIS	collection/(SGST+STL). At end of FY	10
5	Division Average Score of CTOs (Category A & C) compared to State Average		For FY	10
6	Division Average Score of ACCTs (Category A & C)compared to State Average		For FY	10
7	Division Average Score of DCCTs (Category A) compared to State Average		For FY	10
8	Review ADCOM's Assessment -Based on implementation of various Department			10
9	CCT assessment			10
	TOTAL			100

ANNEXURE-6 : Parameters & Weightage to assess Performance of JCCT (Category B of Annexure-I) in Enforcement				
Sl.No.	Parameter	Data Source	Calculation Method	Marks Assigned
1	No. of Inspections per officer conducted U/s 67(2) resulting in search & seizure	MIS	SZ:0-2=1; 3-5=2; 6-8=5; 9-10=7; 11-12=9; More than 12=10 Other than SZ: Each case=1; Max 10	10
2	Amounts realised U/s.68 including action U/s 130	MIS	Cumulative of 12 months	10
3	Amount realised from Test Purchases conducted per Officer of the Division.	MIS	Cumulative of 12 months	5
4	NGTP cases identified through own effect	MIS	Cumulative of 12 months	10
5	Cases Investigated leading to action U/s 69 & 132	MIS	Five Marks/Procesution	15
6	Disposal of the inspected cases U/s 67(1), 67(2) &70 compared to total number of Assignments issued.	MIS	Cumulative of 12 months	10
7	Total amounts realised from enforcement activity	MIS	Cumulative of 12 months	10
8	Review ADCOMs Assessment			10
9	ADCOM (SA & I) Assessment			10
10	CCT Assessment			10
	TOTAL			100

ANNEXURE-7 : Parameters & Weightage to assess Performance of JCCT - Category C of Schedule-I			
Sl No	Parameter	Data Source	Marks Assigned
1	Percentage of Disposal to Total Applications	MIS	20
2	Ratio of No of Cases more than ONE year to Total pendency at end of March	MIS	20
3	Ratio of cases disposed within 6 months to total applications filed (opening balance + filed during the year)		20
4	Ratio of cases disposed within 6 – 12 months to the total applications filed (opening balance + filed during the year)		20
5	CCT Assessment		20
	Total		100

ANNEXURE-8 : Parameters & Weightage to assess Performance of CTO, Category-D of Schedule-I, ACCT- Category-D of Schedule-I			
Sl No	Parameter	Calculation Method	Marks
1	File Disposal	To be assessed by Controlling Officer	25
2	Domain Knowledge		25
3	Decision-Making and Procedural Compliance		10
4	Discipline and Temwork		10
5	Interest and Involvement		10
6	Willingness to take additional responsibility and Participation		10
7	Commissioner of Commercial Taxes		10
	TOTAL		100

ANNEXURE-9 : Parameters & Weightage to assess Performance of DCCT- Category-C of Schedule-I			
Sl No	Parameter	Calculation	Marks
1	File Disposal	To be assessed by Controlling Officer	20
2	Domain Knowledge		20
3	Decision-Making and Procedural Compliance		10
4	Discipline and Temwork		10
5	Interest and Involvement		10
6	Willingness to take additional responsibility and Participation		10
7	Commissioner of Commercial Taxes		20
	TOTAL		100

**ANNEXURE-10 : Parameters & Weightage to assess Performance of
JCCT- Category-D of Schedule-I**

Sl No	Parameter	Calculation Method	Marks
1	File Disposal	To be assessed by Controlling Officer	15
2	Domain Knowledge		15
3	Decision-Making and Procedural Compliance		10
4	Discipline and Temwork		10
5	Interest and Involvement		10
6	Willingness to take additional responsibility and Participation		10
7	Commissioner of Commercial Taxes		30
	TOTAL		100

**ANNEXURE-11 : Parameters & Weightage to assess performance of
CTO- Category-E of Schedule-I**

Sl No	Parameter	Data Source	Calculation Method	Marks
1	Growth Rate of Profession Tax compared to Previous year	MIS	At the end of FY	20
2	No of new registrations as Enrollment Certificate(EC) /Certificate of Registration(RC) given by own efforts.	MIS	Cumulative of 12 months	20
3	Tax collected from EC non filers	MIS	Percentage to the total PT collections of the office	25
4	Tax collected from RC non filers	MIS	Percentage to the total PT collections of the office	25
5	Controlling officer	MIS		10
	TOTAL	MIS		100

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