

## COMMERCIAL TAXES

### 26. The Andhra Pradesh Commercial Taxes Service Rules

[G.O.Ms.No. 360, Revenue (CT-I), Dt. 23-4-1994, published in A.P. Gazette, Part I & Ext. No. 174, Dt. 2-5-94]

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of all the rules on the subject, the Governor of Andhra Pradesh hereby makes the following rules for the Andhra Pradesh Commercial Taxes Service.

**Rule 1. Short title** :—These rules may be called the Andhra Pradesh Commercial Taxes Service Rules, 1994.

**Rule 2. Constitution** :—The service shall consist of the following categories of posts—

- Category (1) : Addl. Commissioner, Commercial Taxes.
- Category (2) : Joint Commissioner, Commercial Taxes.
- Category (3) : Deputy Commissioner, Commercial Taxes.
- Category (4) : Assistant Commissioner, Commercial Taxes.
- Category (5) : Commercial Tax Officer.
- Category (6) : Deputy Commercial Tax Officer.

**Rule 3. Method of appointment** :—Subject to the other provisions in these rules, the method of appointment for the several categories shall be as follows :

Sl.No. (1)	Category (2)	Method of appointment (3)
1.	Addl. Commissioner, Commercial Taxes.	By promotion from Category (2)
2.	Joint Commissioner, Commercial Taxes.	By promotion from Category (3)
3.	Dy. Commissioner, Commercial Taxes.	By promotion from Category (4)
4.	Asst. Commissioner, Commercial Taxes.	By promotion from Category (5)
5.	Commercial Tax Officer.	(i) By direct recruitment; (ii) By promotion from Category (6); (iii) By transfer from the category of Section Officers/Private Secretaries to Secretaries, Govt. of A.P., Secretariat (except Law and

6. Dy. Commercial Tax Officer.

Finance and Planning (Finance Wing) Department.

(i) By transfer from the category of Asst. Commercial Tax Officers in the A.P. Commercial Taxes Subordinate Service.

[(ii) By transfer from the category of Superintendents/ Special Category Stenographers of the Office of the Commissioner of Commercial Taxes and Sales Tax Appellate Tribunal.]

[Subs. by G.O.Ms.No. 145, Revenue (CT.I), Dt. 15-03-2000, w.e.f. 2-5-1994]

**Note (1)** :—The cycle of the appointment by direct recruitment, by promotion and by transfer to the category of Commercial Tax Officers shall be in the following manner :

First vacancy	..	By direct recruitment.
Second vacancy	..	By promotion
Third vacancy	..	By promotion
Fourth vacancy	..	By direct recruitment
Fifth vacancy	..	By promotion
Sixth vacancy	..	By promotion
Seventh vacancy	..	By direct recruitment
Eighth vacancy	..	By promotion
Ninth vacancy	..	By promotion
Tenth vacancy	..	By transfer from Section Officer and Private Secretaries to Secretaries to Government.

The vacancy meant for Section Officer and Private Secretaries to Secretaries to Government in each cycle of ten shall not lapse if no qualified and suitable or eligible Section Officer and Private Secretaries to Secretaries to Government is available for appointment and that it shall be reserved to be filled up and carried forward for appointment by transfer from the category of Section Officers and Private Secretaries to Secretaries to Government.

**Note (2)** :—The appointments by transfer of [Superintendents/Special Category Stenographers] working in the office of the Commissioner of Commercial Tax and Sales Tax Appellate Tribunal to the post of Deputy Commercial Tax Officers shall be made against the fifteenth vacancy in every cycle of fifteen vacancies and the remaining fourteen vacancies shall be filled by transfer from the category of Assistant Commercial Tax Officers. The vacancy meant for the [Superintendents/Special Category Stenographers] in each cycle of fifteen shall not lapse if no qualified and suitable or eligible [Superintendent/Special Category Stenographer] is available for appointment and that it shall be reserved to be filled up and carried forward for appointment by transfer from the category of [Superintendents/Special Category Stenographers] referred to above.

[Subs. for the word "Superintendents" by G.O.Ms.No. 145, Revenue (CT.I), dt. 15-03-2000, w.e.f. 2-5-1994]

**Rule 4. Reservation of appointments** :—(a) Except in so far as it relates to physically handicapped persons, the rule of special representation (General Rule 22) shall apply only for appointment to the posts of Commercial Tax Officers for appointment by direct recruitment and for appointment by transfer or promotion.

(b) In the matter of direct recruitment to the post of Commercial Tax Officers, other things being equal, preference shall be given to women and that they shall be selected to an extent of at least 30 (thirty per cent) of the posts in each category of O.C.; B.C.(A); B.C.(B); B.C.(C); B.C.(D); S.C. and S.T. in terms of General Rule 22(a) of the State and Subordinate Services Rules.

**Rule 5. Qualifications and Age** :—(a) No person shall be eligible for appointment to the category specified in Column 1 of the Annexure appended to these rules by the method specified in the corresponding entry in Column (2) unless he possesses the qualifications specified in the corresponding entry in Column (3) thereof.

(b) No person shall be eligible for appointment as Commercial Tax Officer by direct recruitment, if he/she has completed the age of 28 years on the first day of July of the year in which vacancy is notified by the competent authority.

**Rule 6. Minimum Service** :—No person shall be eligible for appointment by transfer or promotion unless he is an approved probationer and has put in not less than three years of service in the category from which promotion or transfer is made.

**Rule 7. Probation** :—(a) Every person appointed by direct recruitment shall be on probation for a period of two years on duty within a continuous period of three years from the date on which one commences probation.

(b) Every person appointed by promotion/transfer shall be on probation for a period of one year on duty within a continuous period of two years from the date on which one commences probation.

**Rule 8. Training** :—(a) Every person appointed by direct recruitment shall undergo training for a period of thirteen months as per the programme prescribed by the Commissioner of Commercial Taxes from time to time.

(b) A Section Officer and Private Secretaries to Secretaries to Government appointed by transfer from Andhra Pradesh Secretariat to Category (5) or a Superintendent appointed by transfer to Category (6) shall undergo training for a period of six months as per the programme prescribed by the Commissioner of Commercial Taxes from time to time.

**Rule 9. Tests** :—Every person appointed by direct recruitment to Category (5) (Commercial Tax Officer) shall pass the following tests within the period of his/her probation :

(i) The Government technical examination in Book-Keeping by Lower Grade or any other qualification which is recognised as an equivalent by the State Government.

(ii) The Accounts Test for Executive Officers or the Account Test for Subordinate Officers, Part I & II.

(iii) A test in the provisions of the Andhra Pradesh General Sales Tax Act, 1957 and the Rules made thereunder and other Commercial Tax Laws.

(iv) Such other test/tests as may be prescribed from time to time by the Government, an officer, however, shall be required to pass any such test within a period of one year provided it is prescribed after the date of his appointment to this category.

**Rule 10. Unit of appointment** :—For purposes of recruitment, appointment, discharge for want of vacancy, reappointment, seniority, promotion, transfer and posting and appointment as full member to the post specified in Column (2) of the Table below, the unit of appointment shall be as specified in Column (3) thereof :

Category and Post (1)	Unit of appointment (2)
(6) Dy. Commercial Tax Officer.	Zone I : Comprising Srikakulam, Vizianagaram and Visakhapatnam Districts. Zone II : Comprising East Godavari, West Godavari and Krishna Districts. Zone III : Comprising Guntur, Prakasam and Nellore Districts. Zone IV : Comprising Chittoor, Cuddapah, Anantapur and Kurnool Districts. Zone V : Comprising Adilabad, Karimnagar, Warangal and Khammam Districts. Zone VI : Comprising Hyderabad, Nizamabad, Mahabubnagar, Medak, Nalgonda and Rangareddy Districts.

Provided that the posts of Deputy Commercial Tax Officer's in the Office of the Commissioner of Commercial Taxes shall be filled on tenure basis by drafting persons equitably from different zonal cadres and the period of tenure shall not ordinarily exceed three years.

## ANNEXURE

(See Rule 5)

Category (1)	Method of appointment (2)	Qualifications (3)
5. Commercial Tax Officer	By Direct recruitment  By transfer from Section Officer and	Must possess a Degree of a University in India established or incorporated by or under a Central Act or a State Act or any other equivalent recognised qualification.  Must have passed the following tests : (i) Government Technical Examination in Book-Keeping by the Lower Grade or