



सत्यमेव जयते



राजस्थान वाणिज्यिक कर सेवा नियम, 1971

(दिनांक 31.05.2023 तक संशोधित)

राजस्थान सरकार
कार्मिक (क-2) विभाग
(सेवा नियम अद्यतन प्रकोष्ठ)
शासन सचिवालय, जयपुर

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**GOVERNMENT OF RAJASTHAN
APPOINTMENT (A-II) DEPARTMENT**

No. F. 3 (11) Appt. (D)/58

Jaipur, September 16, 1971

Notification

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Rajasthan makes the following Rules regulating the recruitment to posts in, and the conditions of Service of, persons appointed to the Rajasthan Commercial Taxes Service.

**THE RAJASTHAN COMMERCIAL TAXES SERVICE
RULES, 1971**

PART-I General

1. Short title and commencement.- These Rules may be called the Rajasthan Commercial Taxes Service Rules, 1971. They shall come into force at once.

2. Definitions.- In these Rules, unless the context otherwise requires,-

- (a) "**Appointing Authority**" means the Government of Rajasthan;
- (b) "**Commissions**" means the Rajasthan Public Service Commission;
- (c) "**Commissioner**" means the Commissioner of Commercial Taxes, Rajasthan;
- (d) "**Departmental Examination**" means an examination conducted by the Registrar, Department Examinations in accordance with Schedule III to these Rules and includes Department Examination held by the Registrar, Department Examinations under the Rajasthan Civil Services (Department Examination) Rules, 1959, for Assistant Commercial Taxes Officers or Inspectors prior to the promulgation of these Rules;
- (e) "**Direct Recruitment**" means recruitment by the method prescribed by rule 6(a);
- * (f) "**Government and State**" mean respectively the Government of Rajasthan and the State of Rajasthan;
- § (g) "**Member of the Service**" means a person appointed to a post in the service on the basis of regular selection under the provisions of these rules or the rules or order superseded by these rules.

* Substituted for "(f) "The Government and the State" mean respectively, the Government and the State of Rajasthan." vide Notification No. F. 7(10) DOP/A-II/74 dated 10-02-1975.

§ Substituted for "(g) "Member of the Service" means a person appointed in a substantive capacity to a post in the Service under the provisions of these Rules or the rules of orders superseded by these Rules, and includes a person placed on probation;" vide Notification No. F. 7(1) DOP/A-II/96 dated 10-10-2002.

(h) "**Schedule**" means Schedule appended to these Rules;

(i) "**Service**" means the Rajasthan Commercial Taxes Service; and

[@](j) "**Substantive Appointment**" means an appointment made under the provisions of these Rules to a substantive vacancy after due selection by any of the methods of recruitment prescribed under these Rules and includes an appointment on probation or as a probationer followed by confirmation on the completion of the probationary period.

Note:- "Due selection by any method of recruitment prescribed under these Rules" will include recruitment either on initial constitution of Service or in accordance with the provisions of any Rules promulgated under proviso to Article 309 of the Constitution of India except urgent temporary appointment.

⁺(k) "**Service**" or "**Experience**" wherever prescribed in these Rules as a condition for promotion from one Service to another or within the Service from one category to another or to senior posts, in the case of a person holding a lower post eligible for promotion to higher post shall include the period for which the person has continuously worked on such lower post after regular selection in accordance with Rules promulgated under proviso to Article 309 of the Constitution of India.

Note:- Absence during service e.g. training, leave and deputation etc., which are treated as "duty" under the Rajasthan Service Rules, 1951 shall also be counted as service for computing experience or service required for promotion."

[%](l) "**Year**" means financial year.

[@] Inserted vide Notification No. F. 7(3) DOP/A-II/73 dated 5-07-1974.

⁺ Substituted for ⁰(k) "Service" or "Experience" wherever prescribed in these Rules as a condition for promotion from one Service to another or within the Service from one category to another or to senior posts, in the case of a person holding such posts in substantive capacity shall include the period for which the person has continuously worked on such posts after regular recruitment in accordance with the Rules promulgated under proviso to Article 309 and shall also include the experience gained by officiating, temporary or ad hoc appointment, if such appointment is in the regular line of promotion and was not of stop-gap or fortuitous nature or invalid under any law and does not involve supersession of any senior official, except when such supersession was either due to want of prescribed academic and other qualifications, unfitness or non-selection by merit or the default of the senior official concerned, [£]"or when such ad hoc or urgent temporary appointment was in accordance with seniority-cum-merit."

Note:- Absences during Service e.g., training and deputation etc., which are treated as "duty" under the R.S.R. shall also be counted as Service for computing minimum experience or Service required for promotion." vide Notification No. F. 6(2)DOP/A-II/71, dated 29-08-1982.

⁰ Inserted vide Notification No.F.6(2)Appts.A-II/71-I, dated 9-10-1975, effective from 27-3-1973.

[£] Inserted vide Notification No. F. 6(2)Appts.A-II/71, dated 13-10-1978, effective from 1-10-1975.

[%] Added vide Notification No. F. 7(2) DOP/A-II/81 dated 21-12-1981 w.e.f. 1-04-1981.

3. Interpretation.- Unless the context otherwise requires, the Rajasthan General Clause Act, 1955 (Rajasthan Act No 8 of 1955), shall apply for the interpretation of these Rules as it applies for the interpretation of the Rajasthan Act.

PART II-Cadre

4. Composition and strength of the Service.- (1) The nature of posts included in each category shall be as specified in column 2 of Schedule I.

(2) The Strength of posts in each category shall be such as may be determined by the Government, from time to time; provided that the Government may:-

- (a) Create any post permanent or temporary, from time to time, as may be found necessary;
- (b) Leave unfilled or hold in abeyance or abolish or allow to lapse any post, permanent or temporary, from time to time, without thereby entitling any person to any compensation.

5. Initial constitution of the Service.- Notwithstanding anything contained in Parts III and IV of these Rules, initial constitution of the Service shall be made as under:-

(1) ⁰"Officers who held the post of Commercial Taxes Officers in ad-hoc/officiating capacity on 1st January, 1968 and were working as such on the date these Rules come into force" and who substantive Assistant Commercial Taxes Officers on the said date shall have their suitability adjudged by the Committee referred to in sub-rule (2) of rule 17; provided they possess five years' experience on the post of Assistant Commercial Taxes Officer (including higher post) on the date of commencement of these Rules.

(2) Except as otherwise provided in clause (1) and (3), officers, who are substantive Assistant Commercial Taxes Officers on the date of coming into force of these Rules shall become members of the Service as Assistant Commercial Taxes Officers with effect from the date coming into force of the Rules.

(3) All persons who hold the post of Assistant Commercial Taxes Officer on probation, on the date coming into force of these Rules shall be deemed to have appointed on probation under these Rules and the period of probation already under gone in their case shall be deemed to have been spent under these Rules.

⁰ Substituted for "Officers who have been holding the post of Commercial Taxes Officers continuously since 1st January, 1968." vide Notification No. F. 11(9)F.D./CT/71 dated 7-01-1974.

(4) @“All persons who held the post of Assistant Commercial Taxes Officers (including higher posts) in ad-hoc, officiating or temporary capacity on +“11th Jan, 1968” and were working as such on the date these Rules come into force” and who were substantive Commercial Taxes Inspectors on the said date shall be screened for having their suitability adjudged for the post of Assistant Commercial Taxes Officers by the Committee referred to in sub-rule (2) of rule 17 provided they possess five years’ experience on the post of Commercial Taxes Inspector (including higher post) on the date of commencement of these Rules;

%Provided further that the Committee appointed under these Rules for adjudging suitability by screening either as an exception of general method of recruitment or as initial constitution of Service, may ex-gratia recommend, if any, of the employees with more than three years of Service on a post for which he is to be screened is not Adjudged suitable and if thereafter has no right to be appointed on a lower post for such lower post being offered to him by absorption and thereupon such an employee shall be treated as surplus employee under the provisions of the Rajasthan Civil Service(Absorption of Surplus Personnel) Rules, 1969 and such employees may be absorbed on the lower post on the recommendations of the Committee subject to such conditions as may be laid down by it.

(5) Lists of persons adjudged suitable under sub-rule (1) or sub rule *”4” shall be sent to the Commission and on receipt of the advice of the Commission and after consideration of such modification as the Commission may suggest, Government shall appoint substantively, from the date of commencement of these Rules, those finally adjudged as suitable on the post of Commercial Taxes Officers or Assistant, Commercial Taxes Officers, as the case may be.

Explanation: - For purposes of this Rule:-

- (a) Service as Assistant Sales Tax Officers or Assistant Excise and Taxation Officer shall count in computing the period of Service as Assistant Commercial Taxes Officers ; and
- (b) Service as Sales Tax Inspector or Inspector, Excise and Taxation shall count in computing the period of five years as Commercial Taxes Inspector.

@ Substituted for “All persons who have been continuously holding the post of Assistant Commercial Taxes Officers (including higher posts) in ad hoc officiating or temporary capacity since 1st January, 1968.” vide Notification No. F. 11(9)F.D/CT/71 dated 7-01-1974.

+ Substituted for “1st January, 1968” vide Notification No. F. 1(12)DOP/A-II/82 dated 2-08-1982.

% Inserted vide Notification No. F. 7(7) DOP(A-II)/73 dated 29-06-1974.

* Substituted for “(2)” vide Corrigendum No. F. 3(11)Appts./(D)/59, dated 18-04-1973.

PART-III

Recruitment

6. Method of recruitment.- (1) Recruitment to the Service after the commencement of these Rules, shall be made by the following methods in the proportion indicated in column 3 of Schedule I:-

(a) Direct recruitment in accordance with the Rajasthan State and Subordinate Service (Direct Recruitment by Combined Competitive Examination) Rules, 1962:

[@] Provided that vacancies shall be reserved for candidates who are non-gazette employees in accordance with sub-rule(2) of rule 4 of the Rajasthan State and Subordinate Service (Direct Recruitment by Combined Competitive Examination) Rules, 1962.

(b) Promotion in accordance with Part-IV of these Rules:

Provided-

(1) that if Government is satisfied, in consultation with the Commission, that suitable persons are not available for appointment by either direct recruitment or promotion in a particular year, appointment by the other method, in relaxation of the prescribed proportion may be made in the same manner as specified in these Rules.

(2) that nothing in these Rules shall preclude Government from appointing officer previously in the employment of Pre-reorganization States of Ajmer, Bombay and Madhya Bharat to suitable posts in Schedule I in accordance with the ⁺"directions" governing the integration of their Service.

^{\$}(3) Recruitment to the service by the aforesaid method shall be made in such a manner that the person appointed to the service by each method do not at any time exceed the percentage laid down in the Rules/Schedule of the total cadre strength as sanctioned for each category from time to time.

[£]**6.A.-** Notwithstanding anything contained in the recruitment, appointment, promotion, seniority and confirmation etc., of a person who joins the Army/Air Force/Navy during an Emergency shall be regulated by such order and instructions as may be issued by the Government from time to time provided that these are regulated *mutatis mutandis* according to the instruction issued on the subject by the Government of India.

[@] Added vide Notification No. F. 5(6)DOP(A-II)/73 dated 29-12-1973.

⁺ Substituted for "rules" vide Notification No. F. 7(4)DOP/A-II/75, dated 27-05-1975.

^{\$} Added vide Notification No. F. 7(2)DOP(A-II)/81 dated 13-11-1996.

[£] Inserted vide Notification No. F. 21(12)Appts./(C)/55, Part-II, dated 29-08-1973.

***7 Reservation of vacancies of the Scheduled Castes and the Scheduled Tribes.-** (1) Reservation of vacancies for the Scheduled Castes and the Scheduled Tribes shall be in accordance with [§]“the provisions of the Rajasthan Scheduled Castes, Scheduled Tribes, Backward Classes, Special Backward Classes and Economically Backward Classes (Reservation of Seats in Educational Institutions in the State and of Appointments and Posts in Services under the State) Act, 2008” at the time of recruitment i.e. by direct and by promotion.

(2) The vacancies so reserved for promotion shall be filled in by [@]“seniority-cum-merit and merit.”

(3) In filling the vacancies so reserved the eligible candidates who are members of the Scheduled Castes and the Scheduled Tribes shall be considered for appointment in the order in which their names appeared in the list prepared for direct recruitment by the Commission, for posts falling in its purview, and by the Appointing Authority in other cases, and the departmental Promotion Committee or the Appointing Authority, as the case may be in the case of promote, irrespective of their relative rank as compared with other candidates.

[¥]“(4) Appointment shall be made strictly in accordance with the roster prescribed separately for direct recruitment and promotion.

* Substituted for “7. Reservation of vacancies of the Scheduled Castes and the Scheduled Tribes:- (1) Reservation of vacancies for the Scheduled Castes and the Scheduled Tribes of Rajasthan State shall be in accordance with the orders of the Government for such reservation in force at the time of recruitment.

(2) In filling the vacancies so reserved, the candidates who are members of the Scheduled Castes and the Scheduled Tribes, shall be considered for appointment in the order in which their names appear in the list irrespective of their relative rank as compared with other candidates.

(3) In the event of non-availability of a sufficient number of candidates amongst the Scheduled Castes and the Scheduled Tribes in a particular year, vacancies need not to be kept reserved and shall be filled in accordance with the normal procedure.

Note.- The reservation shall be made calculated on the basis of total vacancies in a particular year. Promotion shall be made irrespective of consideration of castes or tribes.” vide Notification No. F. 7(4)DOP/A-II/73, dated 03-10-1973.

[§] Substituted for “orders of the Government for such reservation in force” vide Notification No. F. 7(8)DOP(A-II)/2008 dated 28-08-2009.

[@] Substituted for “merit alone” vide Notification No. F. 7(4)DOP/A-II/73, dated 29-1-1981.

[‡] Substituted for “merit-cum-seniority” vide Notification No. F. 7(6) Karmik/Ka-II/75III dated 31-10-1975.

[¥] Substituted [%]“(4) Appointment shall be made strictly in accordance with the rosters prescribed separately for direct recruitment and promotion. In the event of non-availability of the eligible and suitable candidates amongst Scheduled Castes and the Scheduled Tribes, as the case may be, in a particular year, the vacancies so reserved for them shall be carried forward until the suitable Scheduled Castes and the Scheduled Tribes candidate(s), as the case may be, are available. In any circumstances no vacancy reserved for Scheduled Castes and the Scheduled Tribes candidates shall be filled by promotion as well as Direct recruitment from General category candidates. However, in exceptional cases where in the public interest the Appointing Authority feels that it is necessary to fill up the vacant reserved post(s) by promotion from the General category candidates on urgent temporary basis, the Appointing Authority may make a reference to the Departmental of Personnel and after obtaining prior approval of the Department of Personnel, they may fill up such post(s) by promoting the General category candidate(s) on urgent temporary basis clearly stating in the promotion order that the General category candidate(s) who are being promoted on urgent temporary basis against the vacant post reserved for Scheduled Castes and the Scheduled Tribes candidates, as the case may be, shall have to vacate the post as and when the candidate(s) of that category become available.” vide Notification No. F. 7(1)DOP/A-II/2008, dated 17-1-2013.

[%] Substituted for ^δ“(4) Appointment shall be made strictly in accordance with the rosters prescribed separately for direct recruitment and promotion. In the event of non-availability of the eligible and suitable candidates amongst Scheduled

Castes and the Scheduled Tribes, as the case may be, in a particular year, the vacancies so reserved for them shall be filled in accordance with the normal procedure, and an equivalent number of additional vacancies shall be reserved in the subsequent year. Such of the vacancies which remain so unfilled shall be carried forward to the subsequent three recruitment years in total, and thereafter such reservation would lapse:

Provided that there shall be no carry forward of the vacancies in posts or class/category/group of posts in any cadre of Service to which promotion are made on the basis” of ^θ“merit alone” under these Rules.” vide Notification No. F. 7(4)DOP/A-II/2002, dated 10-10-2002.

^δ Substituted for clause “(4) In the event of non-availability of sufficient number of eligible and suitable candidates amongst the Scheduled Castes and the Scheduled Tribes in a particular year, vacancies shall not be carried forward and shall be filled in accordance with the normal procedure.” vide Notification No. F. 7(4)karmik/ka-II/73, dated 10-2-1975.

^θ Deleted “both merit and ‘Seniority-cum-merit’ and by seniority-cum” vide Notification No. F. 7(6)DOP/A-II/75-III, dated 31-10-1975.

(4A) In the event of non-availability of the eligible and suitable candidates amongst the Scheduled Castes or Scheduled Tribes, as the case may be, for direct recruitment, in a particular year, the vacancies so reserved for them shall be carried forward to the subsequent three recruitment years. After the expiry of three recruitment years, such carried forward vacancies shall be filled in accordance with the normal procedure:

Provided that if recruitment is not held in any recruitment year, such recruitment year shall not be counted for the purpose of this sub-rule:

Provided further that filling up of the vacancies in accordance with the normal procedure under this sub-rule shall not affect the reservation of posts as per the post based roster and vacancies on the reserved posts available in the roster may be filled in from amongst the persons belonging to the Scheduled Castes or Scheduled Tribes, as the case may be, for which such vacancy is available in subsequent years.

(4B) In the event of non-availability of the eligible and suitable candidates for promotion amongst the Scheduled Castes and the Scheduled Tribes, as the case may be, in a particular year, the vacancies so reserved for them shall be carried forwarded until the suitable Scheduled Castes and the Scheduled Tribes candidate(s), as the case may be, are available. In any circumstances no vacancy reserved for Scheduled Castes and the Scheduled Tribes candidates shall be filled by promotion from General Category candidates. In exceptional cases, where in the public interest the Appointing Authority feels that it is necessary to fill up the vacant reserved post(s) by promotion from the General category candidates on urgent temporary basis, the Appointing Authority may make a reference to the Department of Personnel, and after obtaining prior approval of the Department of Personnel, they may fill up such post(s) by promoting the General category candidate(s) on urgent temporary basis clearly stating in the promotion order that the General category candidate(s) who are being promoted on urgent temporary basis against the vacant post reserved for Scheduled Castes or the Scheduled Tribes candidates, as the case may be, shall have to vacate the post as and when the candidate(s) of that category become available:

Provided that there shall be no carry forward of the vacancies in posts or class/category/group of posts in any cadre of Service to which promotions are made on the basis of merit alone, under these rules.”

#7A. Reservation of vacancies for Backward Classes, Special Backward Classes and Economically Backward Classes.- Reservation of vacancies of Backward Classes, Special Backward Classes and Economically Backward Classes shall be in accordance with the provisions of the Rajasthan Scheduled Castes, Scheduled Tribes, Backward Classes, Special Backward Classes and Economically Backward Classes (Reservation of Seats in Educational Institutions in the State and of Appointments and Posts in Services under the State) Act, 2008 at the time of direct recruitment. In the event of non-availability of eligible and suitable candidates amongst Backward Classes, Special Backward Classes and Economically Backward Classes in a particular year, the vacancies so reserved for them shall be filled in accordance with the normal procedure.

h7B. Reservation of vacancies for women.- Reservation of vacancies for women candidates shall be 30% category wise in direct recruitment, out of which one third shall be for widows and divorced women candidates in ratio of 80:20. In the event of non-availability of eligible and suitable candidates, either in widow or in divorcee, in a particular year, the vacancies may first be filled by interchange, i.e. vacancies reserved for widows to the divorcees or vice versa. In the event of non-availability of sufficient widow and divorcee candidates, the unfilled vacancies, shall be filled by other women of the same category and in the event of non-availability of eligible and suitable women candidates, the vacancies so reserved for them shall be filled by male candidates of the category for which vacancy is reserved.

Substituted for [§]7A. Reservation of vacancies for Other Backward Classes:- Reservation of vacancies for other Backward Classes shall be in accordance with the orders of the Govt. for such reservation in force at the time of direct recruitment . In the event of non-availability of eligible and suitable candidates amongst Other Backward classes in a particular year, the vacancies so reserved for them shall be filled in accordance with the normal procedure.” vide Notification No. F. 7(8)DOP/A-II/2008, dated 28-08-2009.

§ Added vide Notification No. F. 7(2)DOP/A-II/93, dated 24-05-1994 w.e.f. 28-09-1993.

h Substituted for [£]7B. Reservation of vacancies for women.- Reservation of vacancies for women candidates shall be 30% category wise in direct recruitment out of which 8% shall be for widows and 2% for divorced women candidates. In the event of non-availability of eligible and suitable widows and divorced women candidates in a particular year, the vacancies so reserved for widow and divorced women candidates shall be filled by other women candidates and in the event of non-availability of eligible and suitable women candidates, the vacancies so reserved for them shall be filled by male candidates and such vacancies shall not be carried forward to the subsequent year and the reservation shall be treated as horizontal reservation i.e. the reservation of women candidates shall be adjusted proportionately in the respective category to which the women candidates belong.

Explanation:- In the case of widow, she will have to furnish a certificate of death of her husband from the competent Authority and in case of divorcee she will have to furnish the proof of divorce.” vide Notification No. F. 7(2)DOP/A-II/88 Pt.-I dated 22-12-2015.

£ Substituted for [@]7B. Reservation of vacancies for woman candidates:- Reservation of vacancies for women candidate shall be 30% category wise in direct recruitment out of which 5% shall be for widow candidates. In the event of non-availability of the eligible and suitable widow candidates in a particular year, the vacancies so reserved for widow candidates shall be filled by other women candidates and in the event of non-availability of eligible and suitable women candidates, the vacancies so reserved for them shall be filled by male candidates and such vacancies shall not be carried forward to the subsequent year and the reservation shall be treated as horizontal reservation i.e. the reservation of women candidates shall be adjusted proportionately in the respective category to which the women candidates belong.” vide Notification No. F. 7(2)DOP/A-II/88/Pt.-I dated 24-01-2011.

@ Substituted for [¥]7B. Reservation of vacancies for women candidates.- Reservation of vacancies for women candidates shall be ⁰“30%” category wise in direct recruitment. In the event of non-availability of the eligible and suitable women candidates in a particular year, the vacancies so reserved for them shall be filled ⁰“up by male candidates” and such vacancies shall not be carried forward to the subsequent year and the reservation shall be treated as horizontal reservation i.e. the reservation of women candidates shall be adjusted proportionately in the respective category to which the women candidates belong.” vide Notification No. F. 7(2)DOP/A-II/88/Pt.-I, dated 21-09-2007.

¥ Substitute for “20%” vide Notification No. F.7(2)DOP/A-II/88 dated 07-06-1999.

0 Substituted for “in accordance with the normal procedure” vide Notification No. F. 7(2)DOP/A-II/88 dated 07-06-1999.

* Added vide Notification No. F. 7(2)DOP/A-II/88, dated 22-01-1997.

The vacancy so reserved for women candidates shall not be carried forward to the subsequent year. The reservation for women including widows and divorcee women shall be treated as horizontal reservation, within the category, i.e. even the women selected in general merit of the category shall first be adjusted against the women quota.

Explanation:- In the case of widow, she will have to furnish a certificate of death of her husband from the Competent Authority and in case of divorcee she will have to furnish the proof of divorce.

7C. Reservation of vacancies for Economically Weaker Sections.- Reservation of vacancies for Economically Weaker Section shall be 10% in direct recruitment in addition to the existing reservation. In the event of non-availability of eligible and suitable candidate amongst Economically Weaker Sections in a particular year, the vacancies so reserved for them shall be filled in accordance with the normal procedure.

Explanation : For the purpose of this rule 'Economically Weaker Sections' shall be the persons who are bonafied resident of Rajasthan and not covered under the existing scheme of reservations for the Scheduled Castes, the Scheduled Tribes, the Backward Classes, the More Backward Classes and whose family has gross annual income below rupees 8.00 lakh. Family for this purpose will include the person who seeks benefit of reservation, his/her parents and siblings below the age of 18 years as also his/her spouse and children below the age of 18 years. The income shall include income from all sources i.e. salary, agriculture, business, profession etc. and it will be income for the financial year prior to the year of application.

^{1b} Substituted @“7C.Reservation of vacancies for Economically Weaker Sections:- Reservation of vacancies for Economically Weaker Section shall be 10% in direct recruitment in addition to the existing reservation. In the event of non-availability of eligible and suitable candidate amongst Economically Weaker Sections in a particular year, the vacancies so reserved for them shall be filled in accordance with the normal procedure.

Explanation : For the purpose of this rule 'Economically Weaker Sections' shall be the persons who are bonafied resident of Rajasthan and not covered under the existing scheme of reservations for the Scheduled Castes, the Scheduled Tribes, the Backward Classes, the More Backward Classes and whose family has gross annual income below rupees 8.00 lakh. Family for this purpose will include the person who seeks benefit of reservations, his/her parents and siblings below the age of 18 years as also his/her spouse and children below the age of 18 years. The income shall include income from all sources i.e. salary, agriculture, business, profession etc. and it will be income for the financial year prior to the year of application. Also persons whose family owns or possesses any of the following assets shall be excluded from being identified as, 'Economically Weaker Sections', irrespective of the family income:-

(i) 5 acres of Agricultural Land and above
(ii) Residential flat of 1000 sq. ft. and above;
(iii) Residential plot of 100 sq. yards and above in notified municipalities; or
(iv) Residential plot of 200 sq. yards and above in areas other than the notified municipalities.” vide Notification No.F.7(1)DOP/A-II/2019 dated 20-10-2019

@ Inserted vide Notification No. F. 7(1)DOP/A-II/2019 dated 19-02-2019.

8. Nationality.- A candidate for appointment to the Service must be:-

- (a) a citizen of India, or
- (b) a subject of Nepal, or
- (c) a subject of Bhutan, or
- (d) a Tibetan refugee who came over to India before that the 1st January 1962 with the intention of permanently settling in India, or
- (e) A person of Indian origin who has migrated from Pakistan, Burma, Sri Lanka and East African Countries of Kenya, Uganda and the United Republic of Tanzania (formerly Tanganyika, Zanzibar ***“Zambia, Malawi, Zaire and Ethiopia”**) with the intention of permanently settling in India;

Provided that a candidate belonging to categories (b) (c) (d) and (e) shall be person in whose favor a certificate of eligibility has been issued by the ^{\$}“Government in the Department of Home Affairs and Justice after proper verification.”

^Γ Deleted.

[%]8A. ^θ“Conditions of eligibility of persons migrated from other countries to India”.- Notwithstanding anything contained in these Rules provisions regarding eligibility for recruitment to the Service with regard to Nationality, age-limit and fee or other concessions to a person who may migrate from other Countries to India with the intention of permanently setting in India shall be regulated by such orders or instructions as may be issued by the State Government from time to time and the same shall be regulated mutatis mutandis according to the instructions issued on the subject by the Government of India.

[#] Substituted for “Rule 8. Nationality.- A candidate for appointment to the Service must be:-

- (a) a citizen of India, or
- (b) a subject of Sikkim, or
- (c) a subject of Nepal, or
- (d) a subject of Bhutan, or
- (e) a Tibetan refugee who came over to India before the 1st January, 1962 with the intention of permanently settling in India, or (f) a person of Indian origin who has migrated from Pakistan, Burma, Ceylon and East African Countries of Kenya, Uganda and the United Republic of Tanzania (formerly Tanganyika and Zanzibar) with the intention of permanently settling in India;

Provided that a candidate belonging to categories (c), (d), (e) and (f) shall be a person in whose favour a certificate of eligibility has been given by the Government of period of one year, after which such a candidate will be retained in service subject to his having acquired Indian citizenship.

A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Commission or other recruiting authority, and he may also provisionally be appointed subject to the necessary certificate being given to him by the Government.” vide Notification No. F. 7(4)DOP/A-II/76, dated 07-09-1976.

^{*} Inserted vide Notification No. F. 7(4)DOP/A-II/76, dated 04-06-1977.

^{\$} Substituted for “Government of India” vide Notification No. F. 7(2)DOP/A-II/2002, Jaipur dated 17-02-2003.

^Γ Deleted “A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Commission or other recruiting authority and he may also provisionally be appointed subject to the necessary certificate being given to him by the Government.” vide Notification No. F. 7(2)DOP/A-II/2002, Jaipur dated 17-02-2003.

[%] Added vide Notification No. F. 7(5)DOP/A-II/76, dated 20-06-1977.

^θ Added Heading vide Notification No. F. 2(4)DOP/A-II/79, dated 22-11-1984.

¶9. Determination of vacancies.- (1) (a) Subject to the provisions of these Rules, the Appointing Authority shall determine on 1st April every year the actual number of vacancies occurring during the financial year.

(b) Where a post is to be filled in by a single method as prescribed in the rule or Schedule, the vacancies determined shall be filled in by that method.

(c) Where a post is to be filled in by more than one method as prescribed in the rules or Schedule, the apportionment of vacancies, determined under clauses (a) above, to each such method shall be done maintaining the prescribed proportion for the over-all number of posts already filled in if any fraction of vacancies is left over. After apportionment of the vacancies in the manner prescribed above, the same shall be apportioned to the quota of various methods prescribed in a continuous cyclic order giving precedence to the promotion quota.

(2) The Appointing Authority shall also determine the vacancies of earlier years, year wise which were required to be filled in by promotion, if such vacancies were not determined and filled earlier in the year in which they were required to be filled in.

[¶] Substituted for [@]“9. Determination of vacancies:- (1) (a) Subject to the provisions of these Rules, the Appointing Authority shall determine every year the number of existing vacancies and those anticipated during the following twelve months and the number of persons likely to be appointed to the Service by each method. The next determination of vacancies shall be done just before the expiry of twelve months of the last determination vacancies.

(b) In calculating the actual number of vacancies to be filled in by each method on the basis of percentage prescribed in the Schedule, the Appointing Authority shall adopt an appropriate continuous cyclic order to correspond with the proportion laid down in the Schedule by giving precedence to promotion quota.

(2) The Appointing Authority shall determine every year the number of existing vacancies and those anticipated in next twelve months which are to be filled by promotion of persons in the Service.

(3) The Appointing Authority shall also determine the corresponding vacancies of earlier years, if any, year wise which were, required to be filled in by promotion, if such vacancies were not determined and filled earlier in the year in which they were required to be filled in accordance with sub-rule (2).” vide Notification No. F. 7(2)DOP/A-II/81, dated 21-12-1981, w.e.f. 01-04-1981.

[@] Substituted for [§]“9. Determination of vacancies:- (1) Subject to the provisions of these Rules, the Appointing Authority shall determine each year the number of vacancies anticipated during the following twelve months and the number of persons likely to be recruited by each method. Such vacancies shall be determined again before the expiry of 12 months of the last termination of such vacancies.

(2) In calculating the actual number to be filled in by each method on the basis of percentage prescribed in column 3 of the Schedule, appended with relevant Service Rules, each Appointing Authority shall adopt an appropriate cyclic order to correspond with the proportion laid down in each of the Service Rules by giving precedence to promotion quota over direct recruitment quota, e.g. where the appointment by direct recruitment and promotion is in the percentage of 75 and 25, respectively, the cycle shall run as follows:-

- | | |
|-----------------------------|---------------------------|
| 1. By Promotion, | 2. By direct recruitment; |
| 3. By direct recruitment, | 4. By direct recruitment; |
| 5. By Promotion, | 6. By direct recruitment; |
| 7. By direct recruitment, | 8. By direct recruitment; |
| 9. By promotion, and so on. | |

vide Notification No. F. 5(3)DOP/A-II/77, dated 06-10-1979.

[§] Substituted for “9. Determination of vacancies :- Subject to the provisions of these Rules, the Government shall determine at the commencement of each calendar year the number of vacancies anticipated during the year and the number of persons likely to be recruited by each method:

Provided (1) that such vacancies as remain unfilled for non-availability of suitable candidates or otherwise shall be carried forward, from year to year;

(2) That additional vacancies or such of them as are not filled shall lapse at the end of the second year.” vide Notification No. F. 7(1)DOP/A-II/73, dated 16-10-1973.

10. Age.- A candidate for direct recruitment to the Service must have attained age of 21 years and must not have attained the age of [£]"40 years" ⁰"on the first day of January next following the last date fixed for receipt of applications".

Provided-

- (i) that if a candidate would have been entitled in respect of his age to appear at the examination in any year in which no such examination was held, he shall be deemed to be entitled in respect of his age to appear at the next following examination subject to a maximum of two chances ;
- ^{\$}(ii) the upper age limit mentioned above shall be relaxed by,-
 - (a) 5 years in the case of male candidates belonging to the Scheduled Castes, Scheduled Tribes, Backward Classes, More Backward Classes and Economically Weaker Section;
 - (b) 5 years in the case of woman candidates belonging to General Category; and
 - (c) 10 years in the case of woman candidates belonging to the Scheduled Castes, Scheduled Tribes, Backward Classes, More Backward Classes and Economically Weaker Sections.
- (iii) that the upper age limit mentioned above shall not apply in the case of ex-prisoners who had served under the Government on a substantive basis on any post before conviction and were eligible for appointment under the rules;
- (iv) that the age-limit mentioned above shall be relax able by a period equal to the term of imprisonment served in the case of Ex-prisoner, who was not over-age before his conviction and was eligible for appointment under the rules;

[£] Substituted for ^β"35 years" vide Notification No. F. 7(2) DOP/A-II/84-pt dated 06.03.2018.

^β Substituted for ⁺"33 years" vide Notification No. F. 7(2) DOP/A-II/84-pt dated 25.06.2004 w.e.f. 24.05.2004.

⁺ Substituted for [%]"31 years" vide Notification No. F. 7(2)DOP/A-II/84, dated 20-03-1990 w.ef. 25-01-1990.

[%] Substituted for "28 years" vide Notification No. F. 7(2)DOP/A-II/84, dated 25-02-1985 w.ef. 28-09-1984.

⁰ Inserted vide Corrigendum No. F. 3(11)Appts.(A-II)/58, dated 20-08-1975

^{\$} Substituted for ^{*}"(ii) that the upper age-limit mentioned above shall be relaxed:-

(a) by 5 years in the case of male candidates belonging to the Scheduled Castes or the Scheduled Tribes;

(b) by 5 years in the case of [¥] woman candidates belonging to General Category, Economically Backward classes and Economically Weaker Sections"; and

(c) by 5 years in the case of woman candidates belonging to Scheduled Castes, Scheduled Tribes and the [#]"Backward Classes and Special Backward Classes" vide Notification No. F. 7(1)DOP/A-II/2019 dated 16-04-2021.

^{*} Substituted for "(ii) that the upper age-limit mentioned above shall be relaxed by 5 years in the case of women candidates and candidates belonging to Scheduled Castes or Scheduled Tribes;" vide Notification No. F.7(2)DOP/A-II/84/pt., dated 30-4-2001.

[¥] Substituted for ⁴"woman candidates belonging to general category and Economically Backward classes" vide Notification No. F. 7(1)DOP/A-II/2019., dated 19-02-2019.

⁴ Substituted for "woman candidates belonging to general category" vide Notification No. F. 7(8)DOP/A-II/2008., dated 28-08-2009.

[#] Substituted for 'Other Backward Classes' vide Notification No. F. 7(8)DOP/A-II/2008., dated 28-08-2009.

- (v) that the persons appointed temporarily [@]"to a post in the Service" shall be deemed to be within the age-limit had they been within the age-limit when they were initially appointed even though they have crossed the age-limit when they appear finally before the Commission and shall be allowed up to two chances had they be eligible as such at the time of their initial appointment; and
- (vi) that the Cadet Instructors shall be allowed to deduct from their actual age, the period of Service rendered by them in the NCC and if the resultant age does not exceed the maximum age-limit prescribed above by more than three years, they shall be deemed to be within the prescribed age-limit;
- [%](vii) notwithstanding anything contained contrary in these Rules, in the case of persons serving in connection with the affairs of the State in substantive capacity, the upper age-limit shall be 40 years for direct recruitment to posts filled in by Competitive Examination or in case of posts filled in through the Commission by interview. ⁰"Deleted"
- ^{*}(viii) that the Released Emergency Commissioned Officers and Short Service Commissioned Officers after release from the Army shall be deemed to be within the age-limit even though they have crossed the age-limit when they appear before the Commission had they been eligible as such at the time of their joining the Commission in the Army.
- ⁺(ix) That there shall be no age limit in the case of widows and divorcee women.
- Explanation:-** That in the case of widow, she will have to furnish a certificate of death of her husband from the Competent Authority and in case of divorcee, she will have to furnish the proof of divorcee.
- (x) that the upper age limit for persons serving in connection with the affairs of the Panchayat Samitis and Zila Parishads and in the State Public Sector Undertakings Corporation in substantive capacity shall be 40 years.
- ^β(xi) the upper age limit mentioned above shall be relaxed by 5 years in the case of candidates belonging to the Other Backward Classes.
- [#](xii) the person who was within the age limit on 31.12.2020 shall be deemed to be within the age limit up to 31.12.2024.

[@] Inserted vide Notification No. F. 1(39)DOP/A-II/73, dated 25-12-1974.

[%] Inserted vide Notification No. F. 7(8)DOP/A-II/74, dated 31-12-74 (Effective from 28-10-1974).

⁰ Deleted "This relaxation shall not apply to urgent temporary appointment" vide No. F. 7(8)DOP/A-II/74, dated 26-06-1997.

^{*} Inserted vide Notification No. F. 7(2)DOP/A-II/75, dated 20-09-1975.

⁺ Added vide Notification No. F. 7(2)DOP/A-II/84, dated 18-12-1987.

^β Added vide Notification No. F. 7(2)DOP/A-II/93 Pt., dated 25-05-2000.

[#] Added vide Notification No. F. 7(2)DOP/A-II/84 Pt., dated 23-09-2022.

11. Academic and technical qualifications.- A candidate for direct recruitment to the posts enumerated in Schedule I shall possess-

- (i) the qualification given in column (4) of Schedule I; and
- §(ii) working knowledge of Hindi written in Devnagri Script and knowledge of Rajasthani culture.

£"Provided that the person who has appeared or is appearing in the final year examination of the course which is the requisite educational qualification for the post as mentioned in the rules or schedule for direct recruitment, shall be eligible to apply for the post but he/she shall have to submit proof of having acquired the requisite educational qualification to the appropriate selection agency:-

- (i) before appearing in the main examination, where selection is made through two stages of written examination and interview;
- (ii) before appearing in interview where selection is made through written examination and interview;
- (iii) before appearing in the written examination or interview where selection is made through only written examination or only interview, as the case may be."

12. Character.- The character of a candidate for direct recruitment to the Service, must be such as will qualify him for employment in the Service, He must produce a certificate of good character from the Principal, Academic Officer of the University or College in which he was last educated and two such certificates, written not more than six months prior to the date application, from two responsible persons not connected with his College or University and not related to him.

Notes:- 1. A conviction by a Court of Law need not of itself involve the refusal of a certificate of good character. The circumstances of the conviction should be taken into account and if they involve no moral turpitude or association with crimes of violence or with a movement which has as its object the over throw by violent means of the Government as by law established, the mere conviction need not be regarded as a disqualification.

- 2. Ex-prisoners who by the disciplined life while in prison and by their subsequent good conduct have proved to be completely reformed, should not be discriminated against on grounds of their previous conviction for purposes of employment in the Service. Those who are convicted of offences not involving moral turpitude shall be deemed to have been completely reformed on the production of a report to that effect from the Superintendent, After-care Home or if there are no such Homes in a particular district, from the Superintendent of Police of the District.

§ Substituted for "(ii) working knowledge of Hindi written in Devnagri script and one of the Rajasthani dialects." vide Notification No. F.5(1)DOP/A-II/77/Pt.-I, dated 30-01-1984.

£ Added vide Notification No. F. 8(7)DOP/A-II/97, dated 17-09-1999.

Those convicted of offences involving moral turpitude shall be required to produce a certificate from the Superintendent, After care Home, endorsed by the Inspector General of Prisons, to the effect that they are suitable for employment as they have proved to be completely reformed by their disciplined life while in prison and by their subsequent good conduct in an After-care-Home.

‡13. Physical Fitness.-A candidate for direct recruitment to the Service, must be in good mental or bodily health and free from any mental or physical defect likely to interfere with the efficient performance of his duties as a member of Service and if selected must produce a certificate to that effect from a Medical Authority notified by the Government for the purpose. The appointing authority may dispense with production of such certificate in the case of candidate promoted in the regular line of promotion, or who is already serving in connection with the affairs of the State, if he has already been medically examined for the previous appointment and the essential standards of medical examination of the two posts held by him are to be comparable for efficient performance of duties of the new post and his age has not reduced his efficiency for the purpose.

14. Employment of irregular or improper means.- A candidate who is or has been declared by the Commission guilty of impersonation or of submitting fabricated document or document which have been tampered with or of making statements which are incorrect or false or of suppressing material information or of using or attempting to use unfair means in the examination information or interview or otherwise resorting to any other irregular or improper means for obtaining admission to the examination or interview may, in addition to rendering himself liable to criminal prosecution, be debarred either permanently or for a specified period-

- (a) by the Commission from admission to any examination or appearance any interview held by the Commission for selection of candidates; and
- (b) by Government from employment under the Government.

15. Canvassing.- No. recommendation for recruitment either written or oral other than that required under the Rules, shall be taken into consideration. Any attempt on the part of a candidate to enlist support directly or indirectly for his candidature by any means may disqualify him for recruitment.

‡15A. Disqualification for appointment.- (1) No male candidate who has more than one wife living shall be eligible for appointment to the Service unless Government after being satisfied that there are special grounds for doing so, exempt any candidate from the operation of this rule.

[‡] Substituted for “13. Physical Fitness.- A candidate for direct recruitment to the Service must be in good mental and bodily health and free from any mental or physical defect likely to interfere with the efficient performance of his duties as a member of the Service and if selected, must produce a certificate to that effect from a Medical authority notified by Government for that purpose.” vide Notification No. F. 7(2)DOP/A-II/74, dated 05-07-1974.

[‡] Inserted vide Notification No. F. 7(3)DOP/A-II/76, dated 21-05-1976.

(2) No female candidate who is married to a person having already a wife living shall be eligible for appointment to the Service unless Government after being satisfied that there are special grounds for doing so, exempt any female candidate from the operation of this rule.

* (3) [Deleted]

§ (4) No married candidate shall be eligible for appointment to the Service, if he/she had at the time of his/her marriage accepted any dowry,

Explanation:- For the purpose of this rule, 'dowry' has the same meaning as in the Dowry Prohibition Act, 1961 (Central Act, 28 of 1961).

£ (5) No candidate shall be eligible for appointment to the service who has more than two children on or after 1.6.2002.

β¹ Provided that,-

(i) the candidate having more than two children shall not be deemed to be disqualified for appointment so long as the number of children he/she has on 1st June, 2022 does not increase.

* Deleted “(3) No candidate male or female who has more than three children shall be eligible for appointment to the Services unless one of the spouses has undergone sterilization or in the case of a female candidate, male or female, who had no child for the last 10 years shall be exempted from the operation of this sub-rule.

Explanation.- (i) For the purpose of this sub-rule, a child shall include an adopted child or a step-child; and

(ii) For claiming exemption under the proviso to this sub-rule, the candidate shall have to produce a certificate either from a registered Medical Practitioner or swear an affidavit to the effect that the age of his or her youngest child is not less than 10 years.” vide Notification No. F. 7(3)DOP/A-II/76, dated 15-02-1977.

§ Inserted vide Notification No. F. 15(9)DOP/A-II/74, dated 05-01-1977

£ Substituted for ⁶“(5) No candidate shall be eligible for appointment to the service who has more than two children on or after 01.06.2002.

Provided that the candidate having more than two children shall not be deemed to be disqualified for appointment so long as the number of children he/she has on 1st June, 2002, does not increase.

Provided further that where a candidate has only one child from earlier delivery but more than one child are born out of a single subsequent delivery, the children so born shall be deemed to be one entity while counting the total number of children.” vide Notification No. F. 7(1)DOP/A-II/95 dated 29.10.2005

⁶ Substituted for ⁴“No candidate shall be eligible for appointment to the service who has more than two children on or after 01.06.2002.

Provided that where a candidate has only one child from earlier delivery but more than one child are born out of a single subsequent delivery, the children so born shall be deemed to be one entity while counting the total number of children.” vide Notification No. F. 7(1)DOP/A-II/95, dated 08-04-2003.

Inserted vide notification No.F.7(1)DOP/A-II/95 dated 20-06-2001.

β Substituted for “Provided that the candidate having more than two children shall not be deemed to be disqualified for appointment so long as the number of children he/she has on 1st June, 2002, does not increase.

Provided that where a candidate has only one child from earlier delivery but more than one child are born out of a single subsequent delivery, the children so born shall be deemed to be one entity while counting the total number of children.

Provided also that the provision of this sub-rule shall not be applicable to the appointment of a widow to be made under the Rajasthan Compassionate Appointment of Dependents of Deceased Government Servant Rule, 1996.

[¥] Provided also that while counting the total number of children of a candidate, the child born from earlier delivery and having disability shall not be counted.

⁰ Provided also that any person who performed remarriage which is not against any law and before such remarriage he is not disqualified for promotion under this sub-rule, he shall not be disqualified if any child is born out of single delivery from such remarriage.” vide Notification No F.7(1)DOP/A-II/95/Pt., dated 16-03-2023.

[¥] Inserted vide notification No. F. 7(1)DOP/A-II/95/Pt.-II, dated 24-02-2011.

⁰ Inserted vide notification No. F. 7(1)DOP/A-II/95/Pt.-II, dated 20-11-2015 w.e.f. 01.04.2015.

- (ii) where a candidate has only one child from earlier delivery but more than one child are born out of a single subsequent delivery, the children so born shall be deemed to be one entity while counting the total number of children.
- (iii) while counting the total number of children of a candidate, the child born from earlier delivery and having disability shall not be counted.
- (iv) any candidate who performed remarriage which is not against any law and before such the remarriage he is not disqualified for appointment under this sub-rule, he shall not be disqualified if any child is born out of single delivery from such remarriage.
- (v) the provisions of this sub-rule not be applicable to the appointment of a widow and divorcee women."

PART IV

Procedure for recruitment to Post of Assistant Commercial Taxes Officer by promotion and for appointment to higher posts by promotion

16. Criteria for selection.- The persons enumerated in column 5 of Schedule I, shall be eligible on the basis of seniority-cum-merit and merit for promotion to such posts specified in column 2 to the extent indicated in column 3 subject to their possessing the minimum qualifications and experience "\$"on the first day of the month of April of the year of selection" as specified in column 6.

%Explanation:- In case direct recruitment to a post has been made earlier than regular selection for promotion in a particular year, such of the persons, who are or were eligible for appointment to that post by both the methods of recruitment and have been appointed by direct recruitment first, shall also be considered for promotion.

£16A.- No officer shall be considered for promotion unless he is substantively appointed and confirmed on the next lower post. If no officers substantive in next lower post is eligible for promotion officers who have been appointed on such post on officiating basis after selection in accordance with one of the methods of recruitment or under any Service Rules promulgated under proviso to Article 309 of the Constitution of India may be considered for promotion on officiating basis only in the order of seniority in which they would have been had they been substantive on the said lower post.

^{\$} Inserted vide Notification No. F. 7(4)DOP/A-II/73, dated 13-06-1974.

[%] Added vide Notification No. F. 7(1)DOP/A-II/75, dated 20-09-1975.

[£] Inserted vide Notification No. F. 7(1)DOP/A-II/74, dated 05-07-1974.

17. Procedure for selection.- (1) As soon as it is decided that a certain number of post shall be filled by promotion the Commissioner shall prepare a correct and complete list containing names not exceeding five times the number of vacancies, out of the senior-most persons who are qualified under the rules and who have passed the qualifying examination for promotion to the Service as prescribed in Schedule. II He shall forward this list along with their Confidential Rolls and Personal Files to the Secretary to Government in charge of the Commercial Taxes Department.

(2) (a) A Committee consisting of the Chairman of the Commission or when the Chairman is unable to attend, any other Member there of nominated by him, the Secretary to Government, in charge of the Commercial Taxes Department ⁺"or the Special Secretary concerned nominated by him" and the Special Secretary to Government in the Department of Personnel or his representative not below the rank of Deputy Secretary and the Commissioner as Member Secretary shall consider the cases of all persons included in the list, interviewing such of them as they may deem necessary and shall prepare a list containing names of suitable candidates up to twice the number of such posts as are indicated in sub-rule (1);

(b) The Chairman or the Member of the Commission shall preside at all meeting of the Committee at which he is present.

*Provided that in case any Member or member-Secretary, as the case may be, constituting the Committee has not been appointed of the post concerned the officer holding charge of the post for the time being shall be the Member or Member-Secretary, as the case may be, of the Committee.

(3) The Committee shall prepare a separate list containing names of persons who may be selected to fill officiating vacancies already existing or are likely to occur till the next meeting of the Committee,

(a) the list so prepared shall be revised and reviewed every year;

(b) the list shall ordinarily be in force until it is reviewed or revised in accordance with clause (a) of sub-rule (3).

(4) The names of the candidates selected as suitable shall be arranged in the order of seniority.

⁺ Added vide Notification No. F. 1(5)DOP/A-II/83, dated 21-06-1983.

^{*} Added vide Notification No. F. 7(5)DOP/A-II/78, dated 21-12-1978, w.e.f. 07-03-1978.

(5) The Committee may co-opt an Expert from outside to assist their deliberation, if any, when desire necessary.

(6) The Lists prepared by the Committee shall be sent to Government together with the Confidential Rolls and Personal Files of the candidates included in them as also of those superseded, if any.

(7) The Government shall make final selection from the lists prepared under sub-rules (2) and (3) for posts higher than Assistant Commercial Taxes Officers.

(8) The lists prepared in a accordance with sub-rules (2) and (3) for the posts of Assistant Commercial Taxes Officers shall be forwarded to the Commission by Government along with (a) Confidential Rolls and Personal Files of all officers whose names are included in the lists and (b) the confidential Rolls and the personal files of all officers who are proposed to be superseded by the recommendations made by the Committee,

(9) The Commission shall consider the lists prepared by the Committee along with the other document received from Government and, and unless they consider any changes necessary, they shall approve the lists and if the Commissions consider it necessary to make any change in the lists received from Government of the changes proposed, and after taking into account the comments of the Commission, if any Government may approve the lists finally with such modifications as may, in their opinion be just and proper.

17 A. Provisional promotion to the post of Assistant Commercial Taxes Officer.- Notwithstanding anything contained in rule 17 and in column 6 against S.N. 4 of Schedule I ***“Junior Commercial Taxes Officers”** who have completed 5 years' experience on the said post shall be considered for promotion provisionally to the post of Assistant Commercial Taxes Officers in the year in which they were eligible even if they have not passed the qualifying examination prescribed in Schedules II for promotion on account of non-holding of such examination. But they shall be considered as regularly promoted only passing the said examination.

¹ Added vide Notification No. F. 1(5)DOP/A-II/83, dated 21-06-1983.

* Substituted for “Commercial Taxes Inspectors” vide Notification No. F. 1(5)DOP/A-II/83, dated 01-12-2010.

^h18. Criteria, Eligibility and Procedure for Promotion :- (1) As soon as the Appointing Authority determines the number of vacancies under rule regarding determination of vacancies of these rules and decides that a certain number of posts are required to be filled in by promotion, it shall subject to the provisions of sub-rule (6), prepare a correct and complete list of the senior most persons who are eligible and qualified under these rules for promotion on the basis of seniority cum merit or on the basis of merit of the class of posts concerned.

^h Substituted for ^Q18. Revised Criteria, Eligibility and Procedure for Promotion to Junior, Senior and other posts encadred in the Service :- (1) As soon as the Appointing Authority determines the number of vacancies under rule regarding determination of vacancies of these rules and decides that a certain number of posts are required to be filled in by promotion, it shall, subject to provisions of sub-rule (9), prepare a correct and complete list of the senior-most persons who are eligible and qualified under these rules for promotion on the basis of seniority-cum-merit or on the basis of merit to the class of posts concerned.

^{\$}(1A) No person shall be considered for promotion for 5 recruitment years from the date on which his promotion becomes due, if he/she has more than two children on or after 1st June, 2002.

Provided that the person having more than two children shall not be deemed to be disqualified for promotion so long as the number of children he/she has on 1st June, 2002 does not increase”.

Provided further that where a Government Servant has only one child from the earlier delivery but more than one child are born out of a single subsequent delivery, the children so born shall be deemed to be one entity while counting the total number of children”

^{\$} Added vide Notification No. F. 7(1)DOP/A-II/95 dated 20-06-2001 and vide corrigendum dated 21.11.2015.

(2) The persons enumerated in Column 5 or the relevant Column regarding "post from which promotion is to be made", as the case may be, of the relevant Schedule shall be eligible for promotion to posts specified against them in Column 2 thereof to the extent indicated in Column 3 subject to their possessing minimum qualifications and experience on the first day of the month of April of the year of selection as specified in Column 6 or in the relevant Column regarding "minimum qualification and experience for promotion", as the case may be.

[&](3) No person shall be considered for first promotion in the Service unless he is substantively appointed and confirmed on lowest post in the Service. After first promotion in the Service for subsequent promotions to higher posts in the Service, a person shall be eligible if he has been appointed to such post from which promotion is to be made after selection in accordance with one of the methods of recruitment under any Service Rules promulgated under proviso to Article 309 of the Constitution of India.

[@] Provided that for first promotion in the Service if number of persons substantively appointed and confirmed on the lowest post, equal to the number of vacancies, are not available then persons who have been appointed to the lowest post in the Service after selection in accordance with one of the methods of recruitment prescribed under these rules, shall also be eligible if they fulfill other conditions of eligibility.

Explanation:- In case direct recruitment to a post has been made earlier than regular selection by promotion in a particular year, such of the persons who are or were eligible for appointment to that post by both the methods of recruitment and have been appointed by direct recruitment first, shall also be considered for promotion.

[@] Added vide Notification No. F. 7(8)DOP/A-II/78 dated 13 May, 1980

[&] Substituted for "No person shall be considered for promotion unless he is substantively appointed and confirmed. If no person substantive in the next lower post is eligible for promotion, persons who have been appointed on such posts on officiating basis after selection in accordance with one of the methods of recruitment or under any Service Rules promulgated under proviso to Article 309 of the Constitution of India, may be considered for promotion on officiating basis only in the order of seniority in which they would have, had they been substantive on the said lower post." vide Notification No.F.7(8)DOP/A-II/78 dated 20 July, 1979

(4) Selection for promotion in the regular line of promotion from the post/posts not included in Service to the lowest post category of post in the service shall be made strictly on the basis of merit and on the basis of seniority-cum-merit in the proportion of 50 : 50:

(2) The persons enumerated in the relevant column regarding post from which promotion is to be made, of the relevant schedule shall be eligible for promotion to posts specified against them in column 2 thereof to the extent indicated in column 3 subject to their possessing minimum qualifications and experience on the first day of the month of April of the year of selection as specified in the relevant column regarding minimum qualification and experience for promotion.

Provided that if the Committee is satisfied that suitable persons are not available for selection by promotion strictly on the basis of merit in a particular year, selection by promotion on the basis of seniority-cum-merit may be made in the same manner as specified in these rules.

(5) Subject to the provisions of sub-rule (7), selection for promotion from the lowest post or category of post in the State Service to the next higher post or category of post in the State Service and for all posts in the Subordinate Services and in the Ministerial Services shall be made strictly on the basis of seniority-cum-merit from amongst the persons who have passed the qualifying examination, if any, prescribed under these rules, and have put in at least five years' service, unless a different period is prescribed elsewhere in these rules, on the first day of the month of April of the year of selection on the post or category of post from which selection is to be made:

⁰Delete proviso.

(6) Selection for promotion to all other higher posts or higher categories of posts in the state service shall be made on the basis of merit and on the basis of seniority-cum-merit in the proportion of 50: 50:

Provided that if the Committee is satisfied that suitable persons are not available for selection promotion strictly on the basis of merit in a particular year, selection by promotion on the basis of seniority-cum-merit may be made in the same manner as specified these rules.

⁴Explanation:- If in a service, in any category of post, number of posts available for promotion is an odd number then for purpose of determining the vacancies for selection by promotion on the basis of seniority-cum-merit and merit in the proportion of 50:50, the following cyclic order shall be followed:

The first vacancy by seniority-cum-merit;

The subsequent vacancy by merit;

The cycle to be repeated.

⁰Delete "Provided that in the event of non-availability of the persons with the requisite period of service of five years, the Committee may consider the persons having less than the prescribed period of service, if they fulfill the qualification and other conditions for promotion prescribed elsewhere in these rules, and are found otherwise suitable for promotion on the basis of seniority-cum-merit" vide Notification F. 7(3)DOP/A-II/95 Dated 18.02.1998.

⁴Added vide Notification F. 7(10)DOP/A-2/77 Dated 17.08.1978

³(7) Selection for promotion to the highest post/posts in the State Service shall always be made on the basis of merit alone; Provided that-

(a) In a Service or Groups or Sections thereunder, where there are only two scales e.g. junior scale or senior scale and there is only one promotion then promotion shall be made on the basis of senior cum merit alone:

(b) In a Service or Groups or Sections thereunder, where there three scales e.g. junior scale, senior scale and selection scale and there are two promotion then promotion shall be as under:-

(i) First promotion on the basis of seniority cum merit;

(ii) Second promotion on the basis of seniority cum merit and merit in the proportion of 50:50.

(c) In Services or Groups or Sections thereunder, where there are more than two promotions then first promotion shall be made on the basis of seniority cum merit alone and promotions to subsequent higher post shall be made on the basis of seniority cum merit and merit in the proportion of 50:50 except to the highest post:

^a provided further that if the committee is satisfied that suitable persons are not available for selection by promotion to highest post/posts strictly on the basis of merit in a particular year, selection by promotion to highest post/posts on the basis of seniority cum merit may be made in the same manner as specified in these rules.

^a Added vide Notification F. 7(10)DOP/A-2/77 Dated 31.03.1980

³ Substituted for "(7) Selection for promotion to the highest post or highest categories of posts in the State Services shall always be made on the basis of merit alone." vide Notification F. 7(10)DOP/A-2/77 Dated 12.05.1978.

^π(8) Deleted

Explanation:- If any doubt arises about the categorization of the post as the lowest, next higher or highest post in the Service, the matter shall be referred to the Government in the Department of Personnel and Administrative Reforms whose decision thereon shall be final.

^π Deleted "(8) The persons having been selected and appointed by promotion to a post or category of post on the basis of merit, shall be eligible for promotion to the next higher post or category of post, which is to be filled in by merit, only when they have put in after regular selection, at least five years' service, unless a higher period of service is prescribed elsewhere in these rules, on the first day of the month of April of the year of selection on the post or category of post from which selection is to be made:

Provided that the condition of five years' Service shall not be applicable to a person if any person junior to him is eligible for consideration for promotion on the basis of merit:

Provided further that in the event of non-availability of persons, equal to the number of vacancies to be filled in, eligible for promotion in the category of posts next lower from which promotion is made, the Committee may consider the persons having less than five years' service if they are found otherwise suitable for promotion on the basis of merit alone." vide Notification No. F. 7(6)DOP/A-II/75,dated 15.07.1992

(3) No person shall be considered for first promotion in the service unless he is regularly selected on the post from which promotion is to be made in accordance with one of the methods of recruitment prescribed under the provisions of these rules.

Explanation: In case direct recruitment to a post has been made earlier than regular selection by promotion in a particular year such of the persons who are or were eligible for appointment to that post by both the methods of recruitment and have been appointed by direct recruitment first, shall also be considered for promotion.

[@](9) The zone of consideration of persons eligible for promotion shall be as under :-

<u>(i) Number of Vacancies -</u>	<u>Number of eligible persons to be considered.</u>
(a) for one vacancy	Five eligible persons.
(b) for two vacancies	Eight eligible persons.
(c) for three vacancies	Ten eligible persons.
(d) for four or more vacancies	Three times the number of vacancies.

(ii) Where, the number of eligible persons for promotion to higher post is less than the number specified above, all the persons so eligible shall be considered.

(iii) Where, adequate number of the candidates belonging to the Scheduled Castes or the Scheduled Tribes, as the cases may be, are not available within the zone of consideration specified above, the zone of consideration may be extended to ^x“seven” times the number of vacancies and the candidates belonging to the Scheduled Castes or the Scheduled Tribes, as the case may be (and not any other) coming within the extended zone of consideration shall also be considered against the vacancies reserved for them.

(iv) For the highest post in a State Service:-

(a) If promotion is from one category of post, eligible persons up to five in number shall be considered for promotion;

(b) If promotion is from different categories of the post in the same pay scale, eligible persons up to the in number from each category of posts in the same pay scale shall be considered for promotion;

(c) If promotion is from different categories of posts carrying different pay scales, eligible persons in the higher pay scale shall be for promotion first considered and if no suitable persons is available for promotion on the basis of merit in the higher pay scale than only the eligible persons of other categories of posts in lower pay scales shall be considered for promotion and so on and so forth. The zone of consideration for eligibility in this case shall be limited to five senior-most eligible persons in all.

^xSubstituted for "five" vide Notification No. F. 7(1)DOP/A-II/81 dated 07.04.2003

[@]Substituted for “(9)The zone of consideration of persons eligible for promotion shall be as under:-

⁸(i)the zone of eligibility for promotion shall be five times the number of vacancy to be filled on the basis of seniority cum merit or merit or by both, as the case may be.

(ii) For the highest post in [£]“State” Service;

(a) if the promotion is from one category of post, eligible persons upto five in number shall be consider for promotion,

(b) if promotion is from different categories of posts in a same pay scale, eligible person upto two in number from each category of posts in the same pay scale shall be consider for promotion;

(c) if promotion is from different category of posts carrying different pay scale, eligible person in the higher pay scale shall be consider for promotion first and if no suitable person is available for promotion on the basis of merit in the higher pay scale then only the eligible persons of other categories of posts in lower pay scale shall be consider for promotion and so on and so forth. The zone of consideration for eligibility in the case shall be limited to five senior most eligible persons in all.” vide Notification No. F.7(1)DOP/A-II/81, dated the 6th July, 1983 and effect from 1.04.1984 vide even notification dated 10.05.1984.

⁸Clause (i) of rule 9 was substituted for

i) Number of Vacancies	Number of eligible persons to be considered
(a) 1 to 5 vacancies	4 times of the number of vacancies.
(b) 6 to 10 vacancies	3 times, but at least 20 eligible persons to be considered.
(c) Above 10 vacancies	2 times, but at least 30 eligible persons to be considered.

vide Notification no. F. 7(1) DOP/A-II/81 dated 29.01.81.

[£] Inserted vide Notification No. F. 7(10)DOP/A-II/77 Dated 26.09.1978

^β“(4) The person who had not been considered for promotion upto the year 2019-2020 because he/she had more than two children on or after 1st June 2002 shall be considered for promotion from the date on which his/her promotion was due and on such promotion his/her pay shall be refixed at the pay which he/she would have drawn but no arrear shall be paid and if any person who has more than two children on or after 1st June, 2002 and his promotion becomes due in the year 2020-2021 or thereafter shall be considered for promotion from the date on which his/her promotion becomes due and his/her pay shall be fixed for the promotional post, but he/she shall be entitled for annual increment notionally for three subsequent years and after such three years he/she shall be allowed actual benefits of increments, however no arrears shall be paid for such notional increments. There shall be no consequential effect on subsequent promotions of the person promoted as per provisions of this sub-rule. The person already promoted shall not be reverted due to implementation of this sub-rule:”

^β Substituted for "4. No person shall be considered for promotion for ^β“three recruitment years” from the date on which his promotion becomes due, if he/she has more than two children on or after 1st June, 2002." vide Notification No. F. 7(1)DOP/A-II/95/Pt., dated 16.03.2023

⁶ Substituted for "Five recruitment years" vide Notification F. 7(1)DOP/A-II/95 Pt.-II dated : 19.09.2017
(10) Except as otherwise expressly provided in this rule, the conditions of eligibility for promotion, constitution of the Committee and procedure for selection shall be the same as prescribed elsewhere in these rules.

⁵Substituted for “(11) (a) The Committee shall consider the cases of all the senior most persons who are eligible and qualified for promotion to the class of posts concerned under these rules and shall prepare a list containing names of the persons found suitable on the basis of seniority-cum-merit and/or on the basis of merit, as the case may be, as per the criteria for promotion laid down in these rules, equal to the number of vacancies determined under rule relating to "Determination of vacancies" of these rules. The list so prepared on the basis of seniority-cum-merit and/or on the basis of merit, as the case may be, shall be arranged in the order of seniority on the category of posts from which selection is made.

(b) The committee shall also prepare a separate list on the basis of seniority-cum-merit and/or on the basis of merit, as the case may be, as per the criteria for promotion laid down in the rules, containing names of persons equal to the number of persons selected in the list prepared under (a) above to fill temporary or permanent vacancies, which may occur subsequently. The list so prepared on the basis of seniority-cum-merit and/or on the basis of merit shall be arranged in the order of the seniority in the category of posts from which selection shall be made. Such a list shall be reviewed and revised by the Departmental Promotion Committee that meets in the subsequent year and that such list shall remain in force till the end of the last day of the next year or till the Departmental Promotion Committee meets, whichever is earlier.

(c) Such lists shall be sent to the Appointing Authority together with Annual Confidential Reports/Annual Performance Appraisal Reports and other Service Record of all the Candidates included in the lists as also of those not selected, if any." vide Notification No.F.7(2)DOP/A-II/81 dated, the 19th Feb., 1982 (w.e.f. 1.04.1981)

⁹Explanation :- For the purpose of selection for promotion on the basis of merit, officers with “Outstanding” or consistently 'Very-Good' record shall only be selected and their names arranged in the order of seniority.”

(11) The Committee shall consider the case of all the senior-most persons who are eligible and qualified for promotion to the class of posts concerned under these rules, [#]“interviewing such of them as they may deem necessary” and shall prepare a list containing names of the suitable persons equal to the number of existing vacancies and the vacancies anticipated to occur during the next twelve months after the determination of vacancies. The Committee shall also prepare a separate list containing the names of persons equal to 50% of the persons selected in the aforesaid list or select one more persons if the number of vacancies is one only, who may be considered suitable to fill temporary or permanent vacancies, which may occur till the next meeting of the Committee, on a temporary or officiating basis and the list so prepared shall be reviewed and revised every year and shall remain in force until it is so reviewed and revised. The lists so prepared on the basis of merit and on the basis of seniority-cum-merit shall be arranged in the order of seniority on the category of post from which selection is to be made. Such lists shall be sent to the concerned Appointing Authority together with the Annual Confidential Rolls and Personal Files of all the candidates included in them as also those not-selected, if any.

⁹ Substituted for “Explanation:- For the purpose of selection on the basis of merit the list of officers graded as 'Outstanding' and 'Very-Good' shall be classified in the First category in the order of seniority, the officers graded as 'Good' shall be classified in the Second category in the order of seniority and the officers graded as 'Average' and Not-Selected' Shall be classified in the Third category. The officers graded and classified in the Second category list shall be placed below the officers graded and classified in the first category list and such officers shall be appointed from this category only if the officers graded and classified in the first category list is exhausted otherwise they shall not be appointed to the Service by promotion. The Officers graded and classified in the third category list shall not be considered for appointment by promotion.” vide Notification No.F.7(10)DOP/A-II/77 dated 11.04.1979

[#] Inserted vide Notification No. F. 11(1)DOP/A-II/77 dated 20.03.1980

Provided that -

- (i) the persons having more than two children shall not be deemed to be disqualified for promotion so long as the number of children he/she has on 1st June 2002 does not increase.
- (ii) where a Government servant has only one child from earlier delivery but more than one child are born out of a single subsequent delivery, the children so born shall be deemed to be one entity while counting the total number of children.
- [€](iii) provided also that while counting the total number of children of a candidate, the child born from earlier delivery and having disability shall not be counted. (w.e.f. 1.06.2002).

[€] Substituted for ^b“Provided also that while counting the total number of children of a candidate, the child born from earlier delivery and having disability shall not be counted.” vide Notification No. F. 7(1) DOP/A-II/95/Pt.-III dated 03.07.2019 (w.e.f. 01.06.2002)

^b Added vide Notification No. F. 7(1)DOP/A-11/95/Pt.-II dated 24.02.2011 &(11-A) If in any subsequent year, after promulgation of these rules, Vacancies relating to any earlier year are determined under sub-rule (2) of rule relating to determination of vacancies which were required to be filled by promotion, the Departmental promotion Committee shall consider the cases of all such persons who would have been eligible in the year to which the vacancies relate irrespective of the year in which the meeting of the Departmental Promotion Committee is held and such promotion committee is held and such promotions shall be governed by the criteria and procedure for promotion as was applicable in the particular year to which the vacancies relate, and the service/experience of an incumbent who has been so promoted, for promotion to higher post for any period during which he has not actually performed the duties of the post to which he would have been promoted, shall be counted. The pay of a person who has been so promoted shall be re-fixed at the pay which he would have derived at the time of his promotion but no arrears of pay shall be allowed to him.

[&] Substituted for ^c“(11A) If in any subsequent year, after promulgation of these rules, vacancies relating to any earlier year are determined under sub-rule (3) of rule mentioned in Column 3 of the Schedule which are required to be filled by promotion, the Departmental Promotion Committee shall consider the case of all such persons would have been eligible in the year to which the vacancies relate irrespective of the year in which the meeting of the Departmental promotion Committee is held and such promotions shall be governed by the rules in force at the time, the meeting of the Departmental promotion Committee is held. The person who has been so promoted shall not be entitled to claim any arrears of pay or re-fixation of his pay or to count his service/experience for promotion to higher post for any period during which he has not actually performed the duties of the post to which he has been promoted.” vide Notification No.F.5(3)DOP/A-II/77 dated, 18.8. 1982.

^c Added vide Notification No.F.5(3)DOP/A-II/77 dated 6th Oct., 1979

⁷(11B) the Government or the Appointing Authority may order for review of the proceeding of the D.P.C. held earlier on account of some mistake or error apparent on the basis of record, on account of a factual error subsequently effecting the decision of the D.P.C. or for any other sufficient reason e.g. change the seniority wrong determination or vacancies, judgment/direction of any court or tribunal, or were adverse entries in the confidential reports of an individual are expunged or toned down or a punishment in inflicted on him is set aside or reduced. The concurrence of the Department of Personnel and the Commission (where commission is associated) shall always be obtain before holding the meeting of the review D.P.C.

⁷ Added vide Notification No. F. 7(1)DOP/A-II/86 dated 14.06.1988

(12) Where consultation with the Commission is necessary the lists prepared by the Committee shall be forwarded to the Commission by the Appointing Authority along with the personal files and Annual Confidential Rolls of all the persons whose names have been considered by the Committee.

(13) The Commission shall consider the lists prepared by the Committee along with other relevant documents received from the Appointing Authority, and, unless any change is considered necessary, shall approve the lists. In case the Commission considers it necessary to make any change in the lists received from the Appointing Authority, it shall inform the Appointing Authority of the changes proposed by it. After taking into account the comments of the Commission, if any, the Appointing Authority may approve the lists finally with such modifications, as may, in its opinion, be just and proper and when the Appointing Authority is an authority subordinate to the Government, the lists approved by the Commission shall be disturbed only with the approval of the Government.

(14) Appointments shall be made by the Appointing Authority taking persons out of the lists finally approved under the preceding sub-rule (13) in the order in which they have been placed in the lists, till such lists are exhausted of reviewed and revised, as the case may be.

(15) The Government may issue instructions for provisionally dealing with promotions, appointments or other ancillary matters in an equitable and fair manner of persons who may be under suspension, or against whom departmental proceeding is under progress, at the time promotions are considered to a post to which they are eligible or would have been eligible but for such suspension or pendency of such enquiry or proceedings.

(16) The provisions of this rule shall have effect notwithstanding anything to the contrary contained in any provision of these rules.” vide Notification No. F. 7(5)DOP/A-II/2002 dated 23.07.2003

²Provided also that any person who performed remarriage which is not against any law and before such remarriage he is not disqualified for promotion under this sub-rule, he shall not be deemed to be disqualified with effect from 01.06.2002, if any child is born out of single delivery from such remarriage.

(5) Selection for promotion on the post included in the service shall be made on the basis of seniority-cum-merit.

Provided that promotions on the highest post in the state service if it is at least third promotion shall be made on the basis of merit alone.

Provided further that if the committee is satisfied that suitable persons are not available for selection by promotion to the highest post(s) strictly on the basis of merit in a particular year, selection by promotion to the highest post(s) on the basis of seniority cum merit may be made in the same manner as specified in these rules.

(6) The zone of consideration of persons eligible for promotion shall be as under:-

- | | |
|--------------------------------|---|
| (i) Number of vacancies | Number of eligible persons to be considered |
| (a) for one vacancy | five eligible persons |
| (b) for two vacancies | eight eligible persons |
| (c) for three vacancies | ten eligible persons |
| (d) for four or more vacancies | three times the number of vacancies |
- (ii) where, the number of eligible persons for promotion to higher post is less than the number specified above, all the persons so eligible shall be considered.
- (iii) where, adequate number of the candidates belonging to the Scheduled Castes or the Scheduled Tribes, as the case may be, are not available within the zone of consideration specified above, the zone of consideration may be extended up to seven times the number of vacancies and the candidates belonging to the Schedules Casts or the Schedules Tribes, as the case may (and not any other) coming within the extended zone of consideration shall also be considered against the vacancies reserved for them.
- (iv) For any post in the Service:
- (a) If Promotion is from more than one categories of posts in the pay scale, eligible persons up to two in number from each category of posts in the same pay scale shall be considered for promotion;

² Substituted for %“Provided also that any person who performed remarriage which is not against any law and before such remarriage he is not disqualified for promotion under this sub-rule, he shall not be disqualified if any child is born out of single delivery from such remarriage.” vide Notification No. F. 7(1) DOP/A-II/95/Pt.-II dated:18.08.2020

% Added vide Notification No. 7(1)DOP/A-II/95 Pt. II, dated 20.11.2015

Q Substituted for “18. Revised Criteria, Eligibility and Procedure for promotion to Junior, Senior and other posts encadred in the Service :- (1) Selection for promotion in the regular line of promotion from the post not included in the Service to the lowest post or category of post in the Service shall be made strictly on the basis of merit. (2) Subject to the provisions of sub-rule (4) selection for promotion from the lowest post or category of post in the service to the next higher post or category of post in the Service and for all posts up to Scale No. 11 sanctioned under the Rajasthan Civil Services (New pay Scales) Rules, 1969 or equivalent scales as may be declared by the Government from time to time, be made solely on the basis of seniority-cum-merit from amongst the persons who have passed the qualifying examination, if any, prescribed under these Rules, and have put in at least five years service, unless a different period is prescribed elsewhere in these rules, on the first day of the month of April of the year of selection on the post or category of post from which selection is to be made.

Provided that in the event of non-availability of the persons with the requisite period of service of five years, the comm. may consider the persons having less than the prescribed period of service, if they fulfill the qualifications experience and other conditions for promotion prescribed elsewhere in these rules and are found otherwise suitable for promotion on the basis of seniority-cum-merit.

(b) If promotion is from more than one categories of posts carrying different pay scales, eligible persons in the higher pay scale shall be considered for promotion first and if no suitable person is available for promotion on the basis of merit or seniority cum merit, as the case may be, in the higher pay scale than only the eligible persons of other categories of posts in lower pay scales shall be considered for promotion and so on and so forth. The zone of consideration for eligibility in this case shall be limited to five senior most eligible persons in all.

(7) Except as otherwise expressly provided in this rule, the conditions of eligibility for promotion, constitution of the committee and procedure for selection shall be the same as prescribed elsewhere in these rules.

(8) The committee shall consider the cases of all the senior most persons who are eligible and qualified for promotion to the class of post(s) concerned under these rules and shall prepare a list containing names of the persons found suitable on the basis of seniority-cum-merit or on the basis of merit, as the case may be, as per the criteria for promotion laid down in these rules equal to the number of vacancies determined under these rules. The list so prepared on the basis of seniority-cum-merit and/or on the basis of merit, as the case may be, shall be arranged in the order of seniority of the category of post(s) from which selection is made.

(9) The committee may also prepare a list on the basis of seniority-cum-merit or on the basis of merit, as the case may be, as per the criteria for promotion laid down in these rules, containing names of persons not exceeding the number of persons selected in the list prepared under sub-rule (8) above to fill temporary or permanent vacancies, which may occur subsequently. The list so prepared on the basis of seniority-cum-merit or on the basis of merit shall be arranged in the order of seniority in the category of posts from which selection shall be made. Such a list shall be reviewed and revised by the committee that meets in the subsequent year and that such list shall remain in force till the end of the last day of the year for which the meeting of the committee is held.

Provided further that in respect of posts included in the State Service in which the methods of recruitment to the lowest post provides for appointment by promotion, and where posts are required to be filled on the basis of seniority-cum-merit. The sub-rules are committee may select for promotion such persons of out. standing merit available within the zone of consideration, who may not be selection the basis of seniority-cum-merit, to the extent of one month of the number of vacancies to be filled in by promotion and if the number of vacancies exceeds one but is less than four the Committee may select one person on the basis of merit alone and if the vacancies are more than four and the calculation of the number of vacancies to be filled by merit alone according to the aforesaid basis results in a fraction, the committee may select one more person against a fraction of half or more. On being so selected, for purposes of determination of seniority, such persons shall be deemed to have been selected on the basis of seniority-cum-merit.

(3) Selection for promotion to all other higher posts or higher categories of posts in the Service shall be made on the basis of merit alone.

(4) Selection for promotion to the highest post or highest category of post in the Service shall always to made on the basis of merit alone.

(5) The persons having been selected and appointed by promotion to a post or category of post on the basis of merit, shall be eligible for promotion to the next higher post or category of post, which is to be filled in by merit, only when they have put in after regular selection at least five years service, unless a higher period of service is prescribed elsewhere in these rules, on the first day of the month of April of the year of selection on the post or category of post from which selection is to be made :

Provided that the condition of five years service shall not be applicable to a person if any person junior to him is eligible for consideration for promotion on the basis of merit :

Provided further that in the event of non-availability of persons equal to the number of vacancies to be filled in, eligible for promotion in the category of posts next lower from which promotion is made the Committee may consider the persons having less than five years service if they are found otherwise eligible and suitable for promotion on the basis of merit alone.

Explanation: - If any doubt arises about the categorization of the post as the lowest, next higher or highest post in the Service, the matter shall be referred to the Government in the Department of Personnel, whose decision thereon shall be final.

(6) The zone of eligibility for promotion shall be five times the number of vacancies to be filled in on the basis of seniority cum merit or merit, as the case may be:

Provided that in case of Non-availability of sufficient number of suitable persons for selection on the basis of merit, the Committee may at its discretion consider persons of outstanding merit outside the zone of eligibility but falling within six times the number of vacancies to be filled in on the basis of merit.

(10) Lists prepared under sub-rule (8) and (9) shall be sent to the Appointing Authority together with annual confidential Reports/annual performance appraisal reports and other service records of all the candidates included in the lists as also of those not selected, if any.

Explanation :- For the purpose of selection for promotion on the basis of merit, no person shall be selected if he does not have “outstanding” or “very good” record of at least four out of seven years preceding the year for which the meeting of the committee is held.

(11) If in any subsequent year, after promulgation of these rules vacancies relating to any earlier year are determined under these rules which were required to be filled in by promotion, the committee shall consider the cases of all such persons who would have been eligible in the year to which the vacancies relate irrespective of the year in which meeting of the committee is held and such promotion shall be governed by the criteria and procedure for promotion as was applicable in the particular year to which the vacancies relate and the Service/experience of an incumbent who has been so promoted, for promotion to higher post for any period during which he has not actually performed the duties of the post to which he would have been promoted, shall be counted. The pay of a person who has been so promoted shall be re-fixed at the pay which he would have derived at the time of his promotion, but no arrears of pay shall be allowed to him.

(12) The Government or the Appointing Authority may order for the review of the proceedings of the committee held earlier on account of some mistake or error apparent on the face of record, or on account of a factual error substantially affecting the decision of the committee or for any other sufficient reasons e.g. change in seniority, wrong determination of vacancies, judgment/direction of any court or tribunal, or where adverse entries in the confidential reports of an individual are expunged or toned down or a punishment inflicted on him is set aside or reduced. The concurrence of the department of personnel and the Commission (where Commission is associated) shall always be obtained before holding the meeting of the review committee.

(13) Where consultation with the Commission is necessary the lists prepared by the committee shall be forwarded to the Commission by the Appointing Authority along-with the personal files and annual confidential rolls/annual performance appraisal reports of all the persons whose names have been considered by the Committee.

(14) The Commission shall consider the lists prepared by the committee along-with other relevant documents received from the Appointing Authority and unless any change is considered necessary, shall approve the lists, In case the Commission considers it necessary to make any change in the lists received from the Appointing Authority, it shall inform the Appointing Authority of the changes proposed by it. After taking into account the comments of the Commission, if any, the Appointing Authority may approve the lists finally with such modifications, as may in its opinion, be just and proper and when the Appointing Authority is an authority subordinate to the Government, the lists approved by the Commission shall be disturbed only with approval of the Government.

(7) Except as otherwise expressly provided in this rule, the conditions of eligibility for promotion, constitution of the Committee and procedure for selection shall be the same as prescribed elsewhere in these rules.

(15) Appointments shall be made by the Appointing Authority taking persons out of the lists finally approved under the preceding sub-rule (14) in the order in which they have been placed in the lists, till such lists are exhausted or reviewed and revised or remained in force, as the case may be.

(16) The Government may issue instructions for provisionally dealing with the promotions, appointments or other ancillary matters in an equitable and fair manner of persons who may be under suspension, or against whom departmental proceedings is under progress, at the time promotions are considered to a post to which they are eligible or would have been eligible but for such suspension or pendency of such enquiry or proceedings.

(17) The provisions of this rule shall have effect notwithstanding anything to the contrary contained in any provision of these rules.

(8) The Committee shall consider the cases of all the senior most persons who are eligible and qualified for promotion to the class of posts concerned under these rules, interviewing such of them as it may deem necessary and shall prepare a list containing name of the suitable persons equal to the number of existing vacancies and the vacancies anticipated to occur during the next twelve months after the determination of vacancies. The Committee shall also prepare a separate list containing names of persons equal to 50% of the persons selected in the aforesaid list or select one more person if the number of vacancies is one only, who may be considered suitable to fill temporary of permanent Vacancies; which may occur till the next meeting of the Committee, on a temporary or officiating basis and the list so prepared shall be reviewed and revised every year and shall remain in force until it is so reviewed and revised.

The lists so prepared on the basis of merit shall be arranged in order of preference and the list prepared on the basis of seniority-cum-merit shall be arranged in order of seniority on the category of post from which selection has been made. Such lists shall be sent to the concerned Appointing Authority together with the Annual Confidential Rolls and Personal Files of all the candidates included in them as also of those not selected, if any.

Explanation :- The list of preference shall classify the officers in order as, 'outstanding', 'very good' and 'good' on the basis of merit. In each class the officers shall maintain their inter se seniority of the next below grade.

(9) Where consultation with the Commission is necessary the lists prepared by the Committee shall be forwarded to the Commission by the Appointing Authority along with the personal files and Annual Confidential Rolls of all the persons whose names have been considered by the Committee.

(10) The Commission shall consider the lists prepared by the Committee along with other relevant documents received from the Appointing Authority, and, unless any change is considered necessary, shall approve the lists. In case the Commission considers it necessary to make any change in the lists received from the Appointing Authority, it shall inform the Appointing Authority of the changes proposed by it. After taking into account the comments of the Commission, if any, the Appointing Authority may approve the lists finally with such modifications, as may, in its opinion, be just and proper and when the Appointing Authority is an authority subordinate to the Government, the lists approved by the Commission shall be disturbed only with the approval of the Government.

(11) Appointment shall be made by the Appointing Authority taking persons out of the lists finally approved under the preceding sub-rule (10) in the order in which they have been placed in the lists, till such lists are exhausted reviewed and revised, as the case may be.

⁷(11-A) Government may issue instructions for provisionally dealing with promotions, appointments or other ancillary matters in an equitable and fair manner of persons who may be under suspension, or against whom departmental proceedings is under progress, at the time promotions are considered to post to which they are eligible or would have been eligible but for such Suspension or pendency of such enquiry or proceedings.

(12) The provisions of this rule shall effect notwithstanding anything to the contrary contained in any provision of these rules.” vide Notification No. F. 7(10)DOP(A-II)77 dated 7-03-1978.

⁷ Inserted vide Notification No. F. 10(1)Karmik/Ka-II/75-I dated 05.03.1976 (w.e.f. 01.11.1975)

^v Substituted for ^b “Provided also that while counting the total number of children of a candidate, the child born from earlier delivery and having disability shall not be counted.” vide Notification No. F. 7(1) DOP/A-II/95/Pt.-III dated 03.07.2019 (w.e.f. 01.06.2002)

^b Added vide Notification No. F. 7(1)DOP/A-11/95/Pt.-II dated 24.02.2011

§18A. Restriction of promotion of persons foregoing promotions.- In case a person on his appointment by promotion to the next higher post either on the basis of urgent temporary appointment or on regular basis on the recommendation of the Department Promotion Committee, forgoes such an appointment through his written request and if the concerned Appointing Authority accepts his/her request, the person concerned shall be debarred from consideration for promotion (both on the basis of urgent, temporary appointment or on regular basis) for subsequent two recruitment years for which the Departmental Promotion Committee is held and the name of such person who forgoes promotion shall not be included in the seniority-cum-eligibility list to be placed before the Department Promotion Committee for subsequent two recruitment years.

PART V

Appointment Probation and Confirmation.

19. Appointment to the Service.- (1) substantive appointment to the Service other than appointment made in accordance with rule 5 of the rules, shall be made by Government on occurrence of substantive vacancies of posts of Assistant Commercial Taxes Officer by selection of persons who stand highest in order of merit in the Combined Competitive Examination or in the lists prepared under rules 17(9) and 18(7).

(2) Substantive appointment to posts higher than Assistant Commercial Taxes Officer, other than appointment made in accordance with rule of these Rules shall be made by Government on occurrence of vacancies from the lists prepared under rules, 17(7) and 18(5).

(3) A vacancy in posts of Assistant Commercial Taxes Officer or in higher posts may be filled by Government appointing there to in an officiating capacity an officer whose name is included in the lists prepared under rules 17(9) and 18(7).

(4) All appointments by promotion in substantive or officiating capacity, other than appointments made in accordance with rule 5 shall be made in accordance with rules 17 and 18.

(5) Till completion of process of appointment under rule 5, all persons holding posts in the cadre on the date of promulgation of these Rules not appointed permanently may continue to hold a cadre post temporarily.

§ Substituted for *18A. Restriction on promotion of persons forgoing promotion:- In case a person on his appointment by promotion to the next higher post either on the basis of urgent temporary appointment or on regular basis on the recommendation of the Department Promotion Committee, forgoes such an appointment, he shall be considered against for appointment by promotion only after a period of one year (both on the basis of urgent temporary appointment or on regular basis, on the recommendations of the Department Promotion Committee." vide Notification No. F. 7(1)DOP/A-II/98, dated 05-08-1998.

* Added vide Notification No. F. 15(16)DOP/A-II/80, dated 30-11-1981.

(6) Till the preparation of the first list under rules 17(9) and 18 (7) a vacant post may be filled by Government appointing thereto temporarily a person holding a post of [@]"Commercial Taxes Officer in the case of appointment to the post of" Deputy Commissioner, Commercial Taxes, a post of Assistant Commercial Taxes Officer for appointment to the post of Commercial Taxes Officer, and a post of ^{*}"Junior Commercial Taxes Officer" for appointment to the post of Assistant Commercial Taxes Officer.

[£](7)(i) A vacancy in the Service which cannot be filled immediately either by direct recruitment or by promotion under the rules may be filled in by the Government or by the ^β"Authority Competent to make appointments" as the case may be, by appointing in an officiating capacity there to an officer eligible for appointment to the post by promotion or by appointing temporarily there to a person eligible for direct recruitment to the Service, where such direct recruitment has been provided under the provisions of these Rule:

Provided that such an appointment will not be continued beyond a period of one year without referring the case to the Commission for concurrence, where such concurrence is necessary, and shall be terminated immediately on its refusal to concur;

Provided further that in respect of a Service or a post in a Service for which both the methods of recruitment have been prescribed, the Government [#]"or the Authority competent to make appointment" as the case may be shall not fill the temporary vacancy by appointing a person eligible for direct recruitment unless no suitable person eligible for promotion is available.

^{*}(ii) In the event of non-availability of suitable persons, fulfilling the requirement of eligibility for promotion, Government may, notwithstanding the condition of eligibility for promotion required under sub-rule (i) above, lay down general instruction for grant of permission to fill the vacancies on urgent temporary basis subject to such conditions and restriction regarding pay and other allowances as it may direct. Such appointment shall, however, be subject to concurrence of the Commission as required under the said clause.

20. Appointment of I.A.S. Officers and other officers.- Government may appoint officers on deputation from the Indian Administrative Service to the posts to Commercial Taxes Officers, or equivalent post permanently or temporarily encadred in the Service.

[@] Substituted for "Assistant Commercial Taxes Officer in the case of appointment to the post of" vide Notification No. F. 11(9)FD/CT/71, dated 27-04-1973.

^{*} Substituted for "Commercial Taxes Inspectors" vide Notification No. F. 1(5)DOP/A-II/83, dated 01-12-2010.

[£] Substituted for "7. All appointments under sub-rules (3) and (6) shall be initially for not more than one year and no appointment shall continue for more than one year without the approval of the Commission." vide Notification No. F. 1(10)DOP/A-II/72, dated 16-02-1973.

^β Substituted for "appointing Authority" vide Corrigendum No. F. 1(10)DOP/A-II/72, dated 12-09-1973.

[#] Added vide Corrigendum No. F. 1(10)DOP/A-II/72, dated 17-03-1973, (Second proviso effect from 19-02-1973).

^{*} Inserted vide Notification No. F. 7(7)DOP/A-II/73, dated 31-10-1975 w.e.f. 16-09-1971.

21. Seniority.- %“Seniority of persons appointed to the post encadred in the service shall be determined from the date of appointment on the post after regular selection in accordance with the provisions of these rules. Appointment on adhoc or urgent temporary basis shall not be deemed to be appointment after regular selection.”

Provided –

- (1) that the seniority of the persons appointed to the Service in accordance with rule 5 and/or in the process of integration of the service of the Pre-reorganisation State of Rajasthan established by the States Reorganisation Act, 1956, shall be determined, modified or altered by Government, on an ad hoc basis in consultation with the Commission;
- (2) that if two or more persons appointed as Assistant Commercial Taxes Officer have the same year of appointment, a person appointed by promotion, shall be senior to a person appointed by direct recruitment;
- (3) among persons appointed to the same grade of post by promotion during the same year, person appointed from the list prepared according to rule 17(9) shall be senior to a person appointed from the list prepared according to rule 18(7) and seniority inter se of persons appointed from each list shall follow the order in which they have been placed in the list;
- (4) that the seniority inter se of persons appointed to a particular category by direct recruitment on the basis of one and the same selection, except those who do not join Service when a post is offered to them, shall follow the order in which they have been placed in the list prepared by the Commission;
- * (5) That the persons selected and appointed as a result of a selection which is not subject to review and revision, shall rank senior to the person who are selected and appointed as a result of subsequent selection.

Seniority inter se of person selected on the basis of seniority-cum-merit and on the basis of merit in the same selection shall be the same as in the next below grade.

% Substituted for @“Seniority of persons appointed to the lowest post of the Service or lowest categories of posts in each of the Groups/Sections of the Service, as the case may be, shall be determined from the date of confirmation of such persons to the said post but in respect of persons appointed by promotion to other higher posts in the Service or other higher categories of posts in each of the Groups/Sections in the Service, as the case may be, shall be determined from the date of their regular selection to such posts.” vide Notification No. F. 7(1)DOP/A-II/96, dated 10-10-2002.

@ Substituted for δ“21. Seniority in the service shall be determined in each category of the Service by the year of substantive appointment:” vide Notification No. F.7(8)DOP/A-II/78, dated 20-07-1979.

δ Substituted for excluding Proviso“21. Seniority.- Seniority in each category of the Service shall be determined by the year of substantive appointment to post in the particular category.” vide Notification No. F. 7(6)DOP/A-II/73, dated 15-11-1976.

* Substituted for “(5) that the persons selected and appointed as result of a selection which is not subject to review and revision, shall rank senior to the persona who are selected and appointed as result of subsequent selection. Seniority inter se of persons selected on the basis of seniority-cum-merit shall be the same as in the next below grade, except in case of continued officiation; provided that such officiation was not ad hoc or fortuitous,” vide Notification No. F. 7(10)DOP/A-II/77, dated 17-06-1978.

^Γ(6) Deleted.

[%](7) Deleted.

[&](8) Withdrawn.

^{*"}(9) that reservation for Scheduled Castes and Scheduled Tribes employees, with consequential seniority, shall continue till the roster points are exhausted; and adequacy of promotion is achieved.

Once the roster points are complete the theory of replacement shall thereafter be exercised in promotion whenever vacancies earmarked for Scheduled Castes/Scheduled Tribes employees occur.

If on the application of these provisions the Scheduled Castes/Scheduled Tribes employees who had been promoted earlier and are found in excess of the adequacy level, shall not be reverted and shall continue on ad-hoc basis, and also any employee who had been promoted in pursuance to Notification No. F. 7(1)DOP/A-II/96 dated 1-4-1997 shall not be reverted.

Notification No. F. 7(1)DOP/A-II/96 dated 1-4-1997 shall be deemed to have been repealed w.e.f. 1-4-1997.

Explanation:- Adequate representation means 16% representation of the Scheduled Castes and 12% representation of the Scheduled Tribes in accordance with the roster point.

^Γ Deleted "(6) that the seniority inter se of persons selected as a result of one and the same selection and appointed on the basis of merit alone shall be in the same order in which their names appear in the select list, irrespective of the period of continuous officiation." vide Notification No. F. 7(10)DOP/A-II/77, dated 17-06-1978.

[%] Deleted ^{\$}"That if a candidate belonging to the Scheduled Caste/Scheduled Tribe is promoted to an immediate higher post/grade against a reserved vacancy earlier than his senior general/O.B.C. candidate who is promoted later to the said immediate higher post/grade, the general/O.B.C. candidate will regain his seniority over such earlier promoted candidate of the Scheduled Caste/Scheduled Tribe in the immediate higher post/grade." vide Notification No. F.7(1) DOP/A-II/2002, dated 28-12-2002. (w.e.f. 01.01.1997)

^{\$} Added vide Notification No. F. 7(1) DOP/A-II/96, dated 01-04-1997.

[&] Withdrawn ^μ(Notification No. F. 7(1) DOP/A-II/2002 dated 28.12.2002) and ^θ(F. 7(3) DOP/A-II/2008 dated 25.04.2008) from the date they were issued" vide Notification No. F. 7(3)DOP/A-II/2008 dated 11.09.2011.

^θ Deleted ^μ"(7) Provided that a candidate who has got the benefit of proviso inserted vide Notification No. F. 7(1)DOP/A-II/96 dated 01.04.1997 on promotion to an immediate higher post shall not be reverted and his seniority shall remain unaffected. This proviso is subject to final decision of the Hon'ble Supreme Court of India in Writ Petition (Civil) No. 234/2002 All India Equality Forum v/s Union of India and Others." vide Notification No. F. 7(3)DOP/A-II/2008, dated 25-04-2008.

^μ Inserted vide Notification No. F. 7(1) DOP/A-II/2002, dated 28-12-2002.

^{*} Added vide Notification No. F. 7(3) DOP/A-II/2008, dated 11-09-2011, w.e.f. 01.04.1997.

22. Period of probation.- (1) A person entering the service by Direct Recruitment against a clear vacancy shall be placed as Probationer-trainee for a period of 2 years.

Provided that any period after such appointment during which a person has been on deputation on a corresponding or higher post shall count towards the period of probation.

(2) During the period of probation specified in sub-rule (1), each probationer trainee may be required to pass such Departmental Examination and to undergo such training as the Government may, from time to time, specify."

¹(3) Deleted.

22A. Pay during probation.- A probationer trainee appointed to the service by direct recruitment, shall be paid monthly fixed remuneration during the period of probation at such rates as may be fixed by the Government from time to time:

Provided that an employee having been regularly selected as per provisions of recruitment rules in the Government service may be allowed emoluments in his/her own pay scale in the existing pay scale of the post during service as probationer trainee or fixed remuneration of the new post, whichever is advantageous to him/her.

^h Substituted for ^a"22. Period of probation.- ¹"(1) All person appointed to the Service by direct recruitment against a substantive vacancy shall be placed on probation for a period of two years and those appointed to the Service by Promotion/Special Selection against a substantive vacancy shall be placed on probation for a period of one year," Provided that-

(i) such of the them as have, previous to their appointment by promotion ^{*}"special selection" or by direct recruitment against a substantive vacancy, officiated temporarily on the post which is followed by regular selection may be permitted by the Appointing Authority to count such officiating or temporary service towards the period of probation. This shall, however, not amount to involve super session of any senior person or disturb the order of their preference in respective quota or reservation in recruitment;

(ii) any period after such appointment during which a person has been on deputation on a corresponding or higher post shall count towards the period of probation.

(2) During the period of probation specified in sub-rule (1), each probationer may be required to pass such Departmental Examination and to undergo such training as the Government may, from time to time, specify.

Explanation :- In case of a person who dies or is due retire on attaining the age of superannuation the period of probation shall be reduced so as to end one day earlier on the date immediately preceding the date of his death or retirement form Government Service. The condition of passing the Departmental Examination in the Rule regarding confirmation shall be deemed to have been waived in case of death or retirement." vide Notification No. 7(2)DOP/a-II/2005 dated 20-01-2006.

[%] Substituted for "22. Probation.- (1) All person on their first appointment to the Service except under rule 5 shall be on probation for a period of two years and those who are promoted shall be on probation for one year. Provided that such of them have previous to such appointment officiated or served temporarily on a post encadred in the Service, may be permitted by Government to count such officiating or temporarily Service towards the period of probation up to a maximum of six months.

(2) During the period of probation, each probationer shall be required to pass Departmental Examination prescribed in Schedule III and to undergo such training as the Government may, from time to time, specify." vide Notification No. F. 1(35) Karmik/Ka-II/74, dated 04-05-1977.

^Y Substituted for "(1) Every person appointed against a substantive vacancy in the Service by direct recruitment shall be placed on probation for a period of two years and those appointed by promotion "special selection" to any post against such a vacancy shall be on probation for a period of one year." vide Notification No. F. 1(35) DOP/A-II/74, dated 9-4-1979.

¹ Deleted [#]"(3) The period spent as probationer trainee shall not be counted for experience and eligibility for promotion." vide Notification No. 7(2)DOP/A-II/2005 dated 26-04-2011 w.e.f. 20.01.2006.

[#] Added vide Notification F. 7(2)DOP/A-II/2005 dated 13-6-2008 w.e.f. from 20-01-2006.

^{*} Inserted vide Notification No. F. 1(35) Karmik/(Ka-II)/74, dated 03-08-1977.

[§] Added vide Notification No. F. 7(2)DOP/A-II/2005 dated 13-06-2008 w.e.f. from 20-01-2006.

22-B. Confirmation in certain cases.- (1) Notwithstanding anything to the contrary contained in the preceding rule, a person appointed to a post in the service by direct recruitment as a probationer trainee under these rules has not been confirmed within six months after satisfactory completion of probation for a period of two years shall be entitled to be treated as confirmed in accordance with his/her seniority if,-

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- Renumbered Rule "22-A" as Rule "22-B" vide Notification No. F. 7(2)DOP/A-II/2005 dated 13-06-2008.
- Substituted for "22-A. (a) Notwithstanding anything contained in the rule if no order of confirmation is issued by the Appointing Authority within a period of six months, an employee appointed on temporary or officiating basis who was, after the date of his regular recruitment by either method of recruitment completed a period of two years' service, or less in the case of those appointed by promotion where the period of promotion prescribed is less, on the post or a higher post under the same Appointing authority or would have so worked but for his deputation or training, shall on the occurrence of permanent vacancies be entitled to be treated as confirmed if the same conditions as are prescribed under the rules for the confirmation of a probationer are fulfilled subject to the quota prescribed under the rules and in accordance with his seniority;
- Provided that if the employee has failed to give satisfaction or has not fulfilled any of the conditions prescribed for the confirmation, such as passing of Departmental Examination, training or promotion cadre course etc., the aforesaid period may be extended for the prescribed for the probation or under the Rajasthan Civil Services Departmental Examination Rules, 1959 and any other rules, or by one year, whichever is longer. If the employee still fails to fulfilled the prescribed conditions or fails to give satisfaction, he will be liable to be discharged from such post in the same manner as a probationer or reverted to his substantive or lower posts, if any, to which may be entitled.
- Provided further that no person shall be debarred from confirmation after the said period of service if no reasons to the contrary about the satisfactory performance of his work are communicated to him within the said period.
- (b) The reason for not confirming an employee referred to in the second proviso to clause (a) shall, in the case of a non-gazetted employee, be also immediately recorded by the Appointing Authority in his Service book and C.R. File and in the case of Gazetted Officer communicated to the Accountant General, Rajasthan and in his Confidential Report File. A written acknowledgement shall be kept on record in all these cases.
- Explanation:-(i) Regular recruitment for the purpose of this rule shall mentioned appointment after either of the methods of recruitment or on initial constitution Service in accordance with any of the Service Rules promulgated under proviso Article 309 of the Constitution of India, or for posts for which no Service Rules exist if the posts are within the purview of Rajasthan Public service Commission recruitment in consultation with them but it shall not include an urgent temporary appointment, ad hoc appointment or officiating promotion against temporary or lien vacancy which are liable to review and revision from year to year. In case where the Service Rules specifically permit appointment by transfer such appointment by transfer such appointment shall be treated regular recruitment if the appointment to the post under the rules shall be treated having been regularly recruited.
- (ii) Persons who hold lien in another cadre shall be eligible to be confirmed under this rule and they will be eligible to exercise an option whether they do not elect to be confirmed on the expiry of two years of their temporary appointment under this rule. In the absence of any option to the contrary, they shall be deemed to have exercised option in favour of confirmation under this rule and their lien on the previous post shall cease." vide Notification No. F. 2(4)DOP/A-II/79, dated 22-11-1984.
- Substituted for "22-A. Notwithstanding anything contained in rule 22, on a permanent vacancy being available, a person who has been appointed on a post against temporary vacancy after a regular selection, and has thereafter put in more than years' service on such post or higher post shall be deemed to have completed the period of probation and shall be confirmed provided he fulfills other conditions confirmation as laid down in these Rules." vide Notification No.F.7(7)DOP/A-II/74, dated 28-12-1974.
- Substituted for "(1) Notwithstanding anything to the contrary contained in the preceding rule a person appointed to a post in the Service temporarily or on officiating basis who, after regular recruitment by any one of the methods of recruitment prescribed under these Rules, has not been confirmed, within a period of six months on completion of a period of two years' service in case he is appointed by direct recruitment or within a period of one year's service in case he is appointed by promotion, shall be entitled to be treated as confirmed in accordance with his seniority, if;
- (i) he has worked on the post or higher post under the same Appointing Authority or would have so worked but for his deputation or training;
- (ii) he fulfills conditions as are prescribed under rule relating to confirmation subject to the quota prescribed under these Rules; and
- (iii) permanent vacancy is available in the department." vide Notification No. F. 7(1)DOP/A-II/2020 dated 04-02-2022.

- (i) he/she has worked on the post or higher post under the same Appointing Authority or would have so worked but for his/her deputation or training;
- (ii) he/she fulfills conditions as are prescribed under rule relating to confirmation subject to the quota prescribed under these Rules; and
- (iii) he has been appointed against a substantive vacancy."

(2) if an employee referred to in sub-rule (1) above fails to fulfill the condition mentioned in the said sub-rule, the period mentioned in sub-rule (1) above, may be extended as prescribed for a probationer under the Rajasthan Civil Services (Departmental Examination) Rules, 1959 and any other rules or by one year, whichever is longer. If the employee still fails to fulfill the conditions mentioned in sub-rule (1) above, he will be liable to be discharged or terminated from such post in the same manner as a probationer or reverted to his substantive or lower post, if any to which he may be entitled.

(3) The employee referred to in sub-rule (1) above, shall not be debarred from confirmation after the said period of service if no reasons to the contrary about the satisfactory performance of his work are communicated to him within the said period of service.

(4) The reasons for not confirming of any employee referred to in sub-rule (1) above shall be recorded by the Appointing Authority in his Service Book and Annual Performance Appraisal Report.

Explanation:- (i) Regular recruitment for the purpose of this rule shall mean:-

- (a) appointment by either method of recruitment or on initial constitution of Service in accordance with the Rules made under the proviso to Article 309 of the Constitution of India;
- (b) appointment to the posts for which no Service Rules exists, if the posts are within the purview of the Commission, recruitment in consultation with them.
- (c) Appointment by transfer after regular recruitment where the Service Rules specifically permit;
- (d) Persons who have been made eligible for substantive appointment to a post under the rules shall be treated as having been regularly recruited;

Provided that it shall not include urgent temporary appointment or officiating promotion which is subject to review and revision.

(ii) Persons who hold lien on another cadre shall be eligible to be confirmed under this rule and they will be eligible to exercise an option whether they do not elect to be confirmed on the expiry of two years of their temporary appointment under this rule. In the absence of any option to the contrary, they shall be deemed to have exercised option if favour of confirmation under this rule and their lien on the previous post shall cease.

§23. Unsatisfactory progress during probation.- (1) If it appears to the appointing authority, at any time, during or at the end of the period of probation, that services of a probationer-trainee are not found to be satisfactory, the appointing authority may revert him/her to the post on which he/she is regularly selected immediately preceding his/her appointment as probationer trainee or in other cases may discharge or terminate him/her from service. The appointing authority shall accord appropriate opportunity to the probationer-trainee before final orders are passed in this respect:

Provided that the Appointing Authority may, if it so thinks fit in any case or class of cases, extend the period of probation of any probationer-trainee by a specified period not exceeding one year.”

24. Confirmation.- A probationer shall be confirmed in his appointment at the end of his period of probation, if-

- (i) he has passed the Departmental Examination, if any, completely:
- (ii) he has passed the Departmental Test of proficiency in Hindi and knows one of the Rajasthani dialects; and
- (iii) the Government is satisfied that his integrity is unquestionable and that he is otherwise fit for confirmation.

§ Substituted for @“23. Unsatisfactory progress during probation.- (1) If it appears to the Appointing Authority, at any time during or at the end of the period of probation, that a member of the Service has not made sufficient use of his opportunities or that he has failed to give satisfaction, the Appointing authority may revert him to the post held substantively by him immediately preceding his appointment, provided he holds a lien there on or in other cases may discharge or terminate him from Service.

Provided that the Appointing Authority may, if it so thinks fit in any case or class of cases, extend the period of probation of any Member of Service by a specified period not exceeding two years in case of person on appointed to a post in the service by direct recruitment and one year in the case of person appointed by promotion %“/special selection” to such post:

£Provided further that the Appointing Authority may, if it so thinks fit in case of persons belonging to Scheduled Castes or Scheduled Tribes, as the case may be, extend the period of probation by a period not exceeding one year at a time and a total extension not exceeding three years.

(2) Notwithstanding anything contained in the above proviso, during the period of probation, if a probationer is placed under suspension, or disciplinary proceedings are contemplated or started against him, the period of his probation may be extended till such period the Appointing Authority thinks fit in the circumstances.

(3) A probationer reverted or discharged from service during or at the end of period of probation under sub-rule (1) shall not be entitled to any compensation.” vide Notification No.F-7(2)DOP/A-II/2005, dated 13-06-2008.

@ Substituted for “Rule23. Unsatisfactory progress during probation;- (1) If it appears to Government at any time, during or at the end of the period of probation, that a member of the Service has not made sufficient use of his opportunities or hat he has failed to give satisfaction, Government may revert him to the post held substantively by him immediately preceding his appointment provided he holds a lien thereon, or in other cases may discharge him from Service:

Provided further that Government may extend the period of probation of any member of the Service by a specified period not exceeding one year.

(2) If a member of the Service, during the course of training or within two years of completion of training resigns the appointment or takes up another employment, he shall refund double the emoluments paid to him during the period of training together with the double the expenses incurred on his training excluding the amount paid for Travelling and Daily allowance.

(3) Notwithstanding the provision of rule 18(1) of the Rajasthan Civil Services (Departmental Examination) Rules, 1959, a probationer reverted or discharged during or at the end of the period of probation under sub-rule (1) shall not be entitled to any compensation.” vide Notification No. F. 1(35)Karmik(Ka-II)74, dated 04-05-1977.

% Inserted vide Notification No. F. 1(35)Karmik (Ka-II)/74, dated 03-08-1977.

£ Inserted vide Notification No. F. 7(6)DOP/A-II/77, dated 26.10.1977. w.e.f. 01.01.1973.

PART – VI - Pay

25. Scale of pay.- The scale of monthly pay of a person appointed to a post in the Service, shall be such as may be admissible under the rules referred to in rule 28 of as may be sanctioned by the Government from time to time.

~~¶~~**26. Deleted.**

27. Criteria for crossing an efficiency bar.- No member of the Service shall be allowed to cross an efficiency bar unless he has passed the prescribed Departmental Examination or completed prescribed training to the satisfaction of Government and in the opinion of Government he has worked satisfactorily and his integrity is unquestionable.

28. Regulations of leave, allowances. Pension etc.- Except as provided in these Rules, the pay, allowances, pension, leave and other conditions of Service of the members of the Service shall be regulated by the following rules as amended before or after these Rules are enacted:-

1. The Rajasthan Traveling Allowance Rules, 1971;
2. The Rajasthan Civil Service (Unification of Pay Scales) Rules, 1950.
3. The Rajasthan Civil Service (Rationalization of Pay Scales) Rules, 1956.
4. The Rajasthan Civil Service (Classification, Control & Appeal) Rules, 1958.
5. The Rajasthan Civil Service Rules, 1951.
6. The Rajasthan Civil Service (Revised Pay) Rules, 1961;
7. The Rajasthan Civil Service (New Pay Scale) Rules, 1969, and
8. Any other rules prescribing general conditions of Service made by the appropriate authority under the proviso to Article 309 of the Constitution of India and for the time being in force.

29. Removal of Doubts.- If any doubt arise relating to the application, scope and interpretation of these Rules, it shall be referred to the Government in the Department of Personnel whose decision there on shall be final.

30. Repeal and Saving.- All rules and orders in relation to matters covered by these Rules, and in force immediately before the commencement of these Rules are hereby repealed;

Provided that any action taken under the rules and order so repealed shall be deemed to have been taken under the provisions of these Rules.

[¶] Deleted [£]26. Increment during probation .- A probationer shall draw increment in the scale of pay admissible to him in accordance with the provisions of the Rajasthan Service Rules, 1951." vide Notification No.F.7(2)DOP/A-II/2005, dated 20-01-2006.

[£] Substituted for "26. Increment during probation;- A probationer appointed under sub-rule (5) of rule 5 may be permitted to draw increments in the scale of pay admissible to him during the period of probation as they accrue; provided that if the period of probation is extended on account of failure to pass Departmental Examination or to give satisfaction, such extension shall not count for increment unless Examination or to give satisfaction, such extension shall not count for increment unless Government otherwise directs. Drawal of increment by other probationers shall be regulated by the rules referred to in rule 28." vide Notification No. F. 3(11)Appts.(A-II)/58, Part IV, dated 10-10-1973.

⁰31. Power to relax rules.- In exceptional cases where the Administrative Department of the Government is satisfied that operation of the rules relating to age or regarding requirement of experience for recruitment causes undue hardship in any particular case or where the Government is of the opinion that it is necessary or expedient to relax any of the provisions of these Rules with respect to age or experience of any persons, it may with the concurrence of the Department of Personnel and Administrative Reforms and in consultation with the Commission by orders dispense with or relax the relevant provisions of these Rules to such extent and subject to such conditions as it may consider necessary for dealing with the case in a just and equitable manner, provided that such relaxation shall not be less favorable than the provisions already contained in these Rules, Such cases of relaxation shall be referred to the Rajasthan Public Service Commission by the [%]Administrative Department concerned.

^{\$}Provided that relaxation in the prescribed period of service or experience under this rule shall only be granted to the extent of 1/3 period of the service or experience prescribed for promotion to any post before holding the meeting of the department Promotion Committee.

^{*}Provided further that where the prescribed period of experience for promotion to any post is less than 6 years, a committee headed by the Chief Secretary comprising of Principal Secretary Finance, Principal Secretary/Secretary Department of Personnel and Principal Secretary/Secretary of the Administrative Department, may consider the cases where forty five percent or more posts are vacant. The committee is empowered to suggest the quantum of relaxation in experience which may be granted in such cases to address the issue of large number of vacancies in promotional posts subject to condition that such relaxation in experience shall not be more than two years.

[†]Provide also that in case vacant post cannot be filled by promotion for want of prescribed experience on the lower post or experience of service or both, as the case may be, for the year 2023-24, a relaxation upto two years in experience of the lower post or experience or service or both, as the case may be, shall be given to fill vacant post. However where the experience prescribed for promotion is two years, relaxation shall be given for one year only. No one shall be promoted during the period of probation.

⁰ Added vide Notification No. F. 11(2)DOP/A-II/75, dated 27-12-1978.

[%] Substituted for "Department of Personnel and Administrative Reforms, (Department of Personnel-A-Group-II)." vide Notification No.F.11(2)DOP/A-II/75, dated 18-08-1982.

^{\$} Added vide Notification No. F. 7(3)DOP/A-II/95 dated 18.02.1998.

^{*} Inserted vide Notification No.F.7(3)DOP/A-II/95 Pt., dated 18-07-2017.

[†] Added vide Notification No. F. 7(4)DOP/A-II/2023-04341 Dated 15.05.2023

SCHEDULE-I

S. No.	Name of the post	Sources of recruitment with percent age	Minimum Qualification for direct recruitment	Post from which promotion is to be made	Qualification and experience for promotion	Remarks
1	2	3	4	5	6	7
1	Additional Commissioner, Commercial Taxes	100% by promotion	-	Dy. Commissioner Commercial Taxes	3 years' experience on the post mentioned in column No. 5	-
2	Dy. Commissioner Commercial Taxes	100% by promotion	-	Assistant Commissioner	Twelve years' experience on the post of Assistant Commissioner and Commercial Taxes Officer out of which at least 2 years should be as Assistant Commissioner.	-
3	Assistant Commissioner	100% by promotion	-	Commercial Taxes officer	Five years' experience on the post mentioned in column 5 or 12 years combined experience on the post of Assistant Commercial Taxes Officer out of which at least 2 years should be as Commercial Taxes Officer.	Service against the post of Assistant Commissioner, Excise and Taxation (including Assistant Commissioner, Excise and Taxation, Headquarters), Assistant Commissioner, Excise and Taxation (Anti Evasion), Vice-Principal, Commercial Taxes Training School and Assistant Commissioner, Commercial Taxes, Headquarters shall count for computing the period of five years.
4	Commercial Taxes Officer	100% by promotion	-	Assistant Commercial Taxes Officer	Five years' experience on the post mentioned in column 5 and must have passed the Departmental Examination given in Schedule-III.	Service against the post of Assistant Sales Tax Officer or Assistant Excise and Taxation Officer shall count in computing the period of five years.
5	Assistant Commercial Taxes Officer	50% by direct recruitment and 50% by promotion	A graduate in Science, Arts, Commerce or Agriculture from recognized University established by law in India or a qualification recognized by Government as equivalent there to in consultation with the commission a Chartered Accountant will also be eligible for direct recruitment.	Junior Commercial Taxes Officer.	Five years' experience on the post mentioned in column 5 and must have passed the Qualifying Examination given in Schedule-II.	Service against the post of Sales Tax Inspector, or Inspector, Excise and Taxation, shall count in the period of five years.

§ Substituted for *"Commercial Taxes Inspectors" vide Notification No. F. 1(5)DOP/A-II/83, dated 01-12-2010.

* Substituted for "Commercial Taxes Officer (Senior Scale)" vide Notification No. F. 3(4)FD/Gr.IV/89-Pt. dated 02-05-1992.

SCHEDULE II

(See rule 17)

RULES FOR QUALIFYING EXAMINATION FOR THE RAJSTHAN COMMERCIAL TAXES SERVICE

1. A Qualifying Examination shall be held at least once every year and employees who are eligible for appointment to the post of Assistant Commercial Taxes Officer in the Service by promotion may appear at such Examination.
2. The condition and syllabus for the Qualifying Examination shall be the same as are prescribed from time to time for the Departmental Examination for the Rajasthan Commercial Taxes Inspectors under rule 17 of the Rajasthan Civil Services (Departmental Examination) Rules, 1959, or according to the Service Rules framed under proviso to Article 309 of the Constitution for the Inspectors of the Commercial Taxes Departmental
3. An Inspector who has already passed then said Departmental Examination shall be deemed to have passed this Qualifying Examination

SCHEDULE III

[(See rules 2(d) and 22(2)]

RULES FOR DEPARTMENTAL EXAMINATION FOR THE RAJSTHAN COMMERCIAL TAXES SERVICE

1. A person appointed to the Service as an Assistant Commercial Taxes Officer on probation shall pass a Departmental Examination in accordance with these Rules before he can be confirmed in the Service. Passing of the Departmental Examination is also an essential qualification for promotion to the grade of Commercial Taxes Officer for the purpose of rule 23.

2. (i) A candidate failing to appear at or to pass the Departmental Examination within the period specified in rule-I may be allowed to appear at one of the two Examination held next after the expiry of that period.

(ii) In case of candidates falling under sub-rule (i) no increment shall be allowed till the Examination is passed by such candidate and his Service shall be terminated if he fails to appear at or to pass the examination within the extended period allowed by this rule

Provided that if the failure to appear at or to pass the examination within the extended period allowed by this rule was due to circumstances beyond the candidate's control, Government may grant special permission to appear at the Examination to be held next after the expiry of such period

⁰2(A). Any person who fails but obtains 45% or more marks in any subject (s) shall be exempted from appearing in that subject (s) at the subsequent examination.

[%]2(B). Any person who failed but obtained 40% or more marks in any subject (s) in the examinations held in the year 1976 & 1977 shall be exempted from appearing in that subject (s) at the subsequent examination.

[@]3. Departmental Examination for the post of Assistant Commercial Taxes Officer, conducted by the Registrar Departmental Examination, during the year 1972 and 1973 under the provisions of the Rajasthan Civil Services (Departmental Examination) Rules, 1959 shall be deemed to have been held under the provisions of these Rules.

⁰ Added vide Notification No.F.1(8)DOP/A-II/78, dated 07-09-1978.

[%] Added vide Notification No. F. 1(8)DOP/A-II/78, dated 13-03-1980.

[@] Inserted and re-numbered existing note "3 to 5" as note "4 to 6"; vide Notification No. F. 11(57)ET/61, dated 05.05.1976

4. The Syllabus for the Departmental Examinations and marks for each paper are given below.

5. Examinees will be allowed to use copies of all Acts, Official Manuals required for the examination but commentaries and annotated copies of Act or Manual will not be allowed.

6. The Acts, Rules, Regulations and Manuals etc. mentioned in the Syllabus shall be given to mean the Acts, Rules, Regulations and Manuals etc. as amended up-to-date and prescribed in the Syllabus.

**SYLLABUS
PAPER No. 1.**

**Max. Marks: 100
Time allowed: 3 Hours.**

Rajasthan & Central Sales Tax Act & Rules:-

1. Rajasthan Sales Tax Act and Rules.
2. The Central Sales Tax Act and Rules.

Rajasthan Sales Tax Act and Central Sales Tax Act as amended up-to-date and the Rules, Notifications and Order, there under.

PAPER No. 2.

**Max. Marks: 100
Time allowed: 3 Hours.**

Commercial Law & Commercial Accounts:-

- (a) Indian Sales of Goods Act.
- (b) Indian Contract Act, Chapters I (Secs. 3,5 & 8), II (Secs. 10, 11, 13 to 18, 22 to 25 and 27), IV Secs. 27 to 40, 46 & 47) and X (Secs. 182 to 188, 211, 213 and 214).
- (c) Theory and practice of Single and Double Entry Books keeping including the preparation of Trading and Profit and Loss Account and Balance Sheet.
(Book recommended-Double entry, Book-keeping by J.B. Batliboi - Except Chapters XV, XVI, XX and XXIII). This paper will be set to test the candidate's knowledge of General Commercial Practice and Law.

PAPER No. 3.

**Max. Marks: 100
Time allowed: 3 Hours.**

Judicial Matters:-

- (a) Indian Penal Code-Chapters I, II, III, IV, IX, X, XI and XXIII.
- (b) Criminal Procedure Code-Chapters I, VI, VIII & XV (only Sec. 195)
- (c) Indian Evidence Act.
- (d) The Civil Procedure Code (Orders 5, 13, 16 & 18)

PAPER No. 4.

Max. Marks: 100
Time allowed: 3 Hours.

Finance, Accounts & Service Rules:-

- (a) Budget Manual-Chapter I to VI, VIII, XI & XII.
- (b) The Rajasthan General Financial & Account Rules-Chapters 1 to 11, 15, 17 (V) and 18 (1)
- (c) The Rajasthan Service Rules-III Edition Chapters I to VI, VIII to X, XI (Secs. I, II & III), XII & XV Appendix I & XV.
- (d) Rajasthan Travelling Allowance Rules, 1971.
- (e) Rajasthan Civil Service (Classification, Control and Appeal Rules, 1958).

PAPER No. 5.

Max. Marks: 100
Time allowed: 3 Hours.

Other Commercial Taxation Acts & Rules:-

- (a) The Rajasthan Entertainments & Advertisements Tax Act, 1957 and Rules there under.
- (b) The Rajasthan Passengers & Goods Taxation Act, 1959 and Rules there under.
- (c) The Rajasthan Electricity Duty Act, 1962 and Rules there-under.

PAPER No. 6.

Max. Marks: 100
Time allowed: 3 Hours.

Practical test:-

1. (a) Hindi
(b) Mahajani

(The test will be to judge the ability to read and understand Hindi as used in Commercial Accounts of the State)

PAPER No. 7.

Max. Marks: 100
Time allowed: 3 Hours.

Assessment cases:-

Each candidate will be supplied with a set of closed accounts consisting of the Cash Book, Journal and Ledger and other subsidiary books such as Stock book etc. if maintained. The candidate will be required to examine the accounts generally and to draw up an examination note on the lines followed by the Examiner (for Inspector of Accounts for assessment purposes.)

He must be able to ascertain the gross turnover, taxable turnover commodity-wise turnover liable to tax at different rates.

N.B.- (1) All the notification and orders framed under the Acts and Rules prescribed will also be included in the Syllabus.

(2) Minimum Pass Marks.- Pass Marks will be "45%" in each paper @"deleted"

£ Substituted for "40%" vide Notification No. F. 1(8)DOP/A-II/78, dated 07-09-1978

@ Deleted "and 50% in the aggregate" vide Notification No. F. 1(8)DOP/A-II/78, dated 13.03.1980 w.e.f. 01-01-1977.

[%] Provided that where a candidate fails by one mark in any one or more papers, he shall be declared successful by awarding him one marks, as a grace mark in the paper or in each paper in which he has failed, subject to the condition that the total number of such grace marks to be awarded in a paper or in each paper shall not exceed 5 marks.

By Order of the Governor

Special Secretary to the Government.

[%] Added vide Notification No. F. 1(8)DOP/A-II/78, dated 13-03-1980 w.e.f. 01-01-1977.