

**F NO. 207/05/2021-Ad.VIII-EC**  
**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE**  
**DEPARTMENT OF REVENUE**  
**CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS**

5th Floor, HUDCO Vishala Building,  
Bhikaji Cama Place, New Delhi,  
Dated 21<sup>st</sup> February, 2022.

To

All Pr. Chief Commissioners/ Pr. Director Generals,  
All Chief Commissioners/ Director Generals,  
Central Board of Indirect Taxes and Customs

Madam/ Sir,

Subject:- Allotment rules for the departmental pool accommodation in CBIC - Retention of Residential Accommodation - Amendment to SR 317-P-12 (2) of Allotment Rules issued vide notification dated 08.09.1964 by Department of Revenue and Company Law - reg


Kindly refer to the above mentioned subject.

2. In this regard, I am directed to convey that, with approval of Hon'ble Finance Minister, Central Board of Direct Taxes (CBDT) has made some amendments to SR 317-P-12 (2) of Allotment Rules issued vide notification dated 08.09.1964 by Department of Revenue and Company Law. A copy of CBDT O.M. dated 11.01.2018 vide which these amendments have been notified is enclosed.
3. It is relevant to mention that Government Quarters under Departmental Pool Accommodation are governed by Department of Revenue and Company Law Rules, 1964. These rules are applicable to both CBIC as well CBDT. Any amendments to these rules shall mutatis mutandis be applicable to both the Departments. Therefore, the provisions of SR 317-P-12 (2) of Allotment Rules, 1964 as modified vide CBDT O.M. dated 11.01.2018 stand applicable to CBIC as well.
4. This issues with the approval of Competent Authority.

Yours faithfully,

// Encl: As above.

o/c  
Immed- 22/2/2022  
Jugur

  
(Ravish Kumar)  
21/2/2022  
Under Secretary to the Govt. of India

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**F. No. DIT(Infra.)/U-I/ Misc-11/Retention/2017-18**  
**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE**  
**DEPARTMENT OF REVENUE**  
**CENTRAL BOARD OF DIRECT TAXES**  
**DIRECTORATE OF INCOME TAX (INFRASTRUCTURE)**

New Delhi, dated 11.01.2018

**OFFICE MEMORANDUM**

**Subject: Allotment rules for the departmental pool accommodation in CBDT- Retention of Residential Accommodation – Amendment to SR 317-P-12 (2) of Allotment Rules issued vide notification dated 08.09.1964 by Department of Revenue and Company Law – reg.**

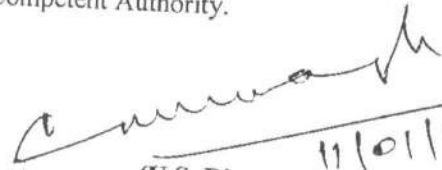
- 1 The allotment etc of departmental pool accommodation in CBDT is governed by Allotment Rules issued vide notification dated 08.09.1964 by Department of Revenue and Company Law and as amended from time to time.
2. The existing provisions of SR 317-P-12 (2) of Allotment Rules issued vide notification dated 08.09.1964 by Department of Revenue and Company Law, stand amended as given below:

S.No.	Events	Permissible period for retention of the residence
(i)	Resignation, dismissal or removal from Service, termination of service or unauthorized absence without permission, compulsory retirement [under CCS (CCA) Rules, 1965] and for non-regular Government servants.	One month on normal license fee
(ii)	Retirement, voluntary retirement, retirement on medical grounds, terminal leave or compulsory retirement [under FR 56(j)], retirement on deputation from ineligible organizations during the initial constitution of such organization, technical resignation, death of allottee on reemployment (irrespective of retention availed on retirement) and death of an allottee who is not a regular Government servant or deputation outside India.	Six months on normal license fee
(iii)	Transfer to a place outside from the existing place, transfer to an ineligible office in the same station, on proceeding on foreign service in India, temporary transfer in India or transfer to a place outside India or deputation within India.	Two months on normal license fee plus six months on double license fee.
(iv)	To eligible spouse or ward in case of death of the allottee or in case of missing persons (from the date on which Police authority	Twelve months on normal license fee and for a further period of twelve months on

	have certified the employee is missing)	normal license fee provided the deceased or missing allottee or any member of the family does not own a house at the place of occupation of accommodation.
(v)	Study Leave	Actual period of leave or two years, whichever is earlier
(vi)	All authorised and sanctioned leave except extraordinary leave without medical grounds, on proceeding on training, on mandatory posting under Central Staffing Scheme to Lok Sabha or Rajya Sabha Secretariat on certificate from Establishment Officer, Department of Personnel and Training, and on transfer to a non-family station abroad declared by Ministry of External Affairs (provided the allottee or members of family does not own a house at the last place of posting)	For the full period of leave/posting on normal license fee
(vii)	On transfer or deputation to Public Sector Undertakings, Statutory and Autonomous bodies on their initial constitution	Sixty months on normal license fee plus House Rent Allowance drawn by the allottee from the organisation
(viii)	Leave preparatory to retirement or refused leave granted under FR 86 or Earned leave granted to Government servant who retired under FR 56(j)	For the full period of leave on full average pay subject to a maximum period of one hundred and eighty days in the case of leave preparatory to retirement and four months in other cases, inclusive of the period permissible in the case of retirement on normal license fee.
(ix)	(i) On mandatory posting to Public Sector Undertakings, Statutory and Autonomous Bodies under Central Staffing Scheme on certificate from Establishment Officer, Department of Personnel and Training or from Other Ministries or Departments of the Government of India; and (ii) On mandatory posting at the same station to Public Sector Undertakings, Statutory and Autonomous Bodies under Non-Central Staffing Scheme on certificate from Establishment Officer, Department of Personnel and Training for balance period of central deputation after serving four years under Central Staffing Scheme	Full period of posting on normal license fee plus House Rent Allowance drawn by the allottee from the organization

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3. Any relaxation of rules for retention of departmental pool accommodation in CBDT as per SR-317-B-25 of the allotment rules (supra) requires approval of Hon'ble Finance Minister, Government of India. Even in such cases where rules are relaxed for retention departmental pool accommodation, market rent is to be necessarily charged.
  4. Only in extremely rare cases, the Pr.CCIT/CCIT may forward the cases for retention of departmental pool accommodation beyond the permissible period as mentioned in para 2 above, with detailed justification for the approval of Hon'ble Finance Minister as per SR-317-B-25 of allotment rules.
  5. The justification for forwarding a particular case shall be brought out clearly after giving due consideration to the reasons quoted by an officer, genuineness of the same, status of housing scenario, waitlist/changelist etc for Departmental Pool Accommodation at that particular station or any other factors as found relevant by Pr.CCIT/CCIT.
  6. The cases of retention along with all relevant documents should be forwarded at least three months before the expiry of the stipulated period as mentioned in para 2 above.

This issues with the approval of the Competent Authority.

  
11/01/2018

(U.S. Dhyani)  
Deputy Director of Income Tax (Infra)-I  
Directorate of Income-Tax (Infrastructure)  
Central Board of Direct Taxes