



प्रधान मुख्य आयकर आयुक्त का कार्यालय, कर्नाटक एवं गोवा क्षेत्र, बेंगलूर
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KARNATAKA & GOA REGION, BENGALURU.
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C.No.352(7)/IPR/Circular/Pr.CCIT/2018-19

Dated: 02.01.2019

CIRCULAR NO. 04 OF 2018-19

**Sub : CCS (Conduct) Rules, 1964 – Statement of Immovable
Property as on 01.01.2019 – reg.**

1. The attention of all Group 'A' and 'B' officers is drawn to Rule 18(1)(ii) of the CCS(Conduct) Rules, 1964, under which they have to file their Immovable Property Return Statement as on the first day of each calendar year.
2. The Property Return and Intimation (PRI) module and related functionalities are now available in ITBA HRMS Application w.e.f. 21.10.2016. The users can submit the IPR statement through the system. Letter in F.No.HRD/PMD/13/444/6/IPR-19/2018-19/5904 dated.31.12.2018 from the Directorate of Income Tax (HRD), New Delhi about functionalities/instructions for submission of IPR statement/Intimation/prior sanction request may be downloaded from www.incometaxbengaluru.in. The users can make use of this functionality.
3. **All employees belonging to Group 'A' & 'B' are requested** to submit their IPR online through IPR Module of HRMS in ITBA by **31.01.2019**. All Gr.A IRS officers are required to digitally sign the IPRs. The other Gr.A officers and Gr.B.officers, who do not have DSC or are not able to digitally sign the IPRs may follow the steps given in para 7 of the HRD's letter dated.31.12.2018.
4. *From the Reporting Year 2018 i.e. for IPR as on 01.01.2019 an additional field for "Cost of construction/Acquirement (and Year when purchased) including of land in case of house" has been inserted in PRI Module of HRMS. It is requested that all the officers who have declared any property in earlier field IPR's should also update the cost of construction/acquirement including of land in case of house while filing the IPR online as on 01.01.2019.*
5. Further, only IRS officers are required to fill up the Civil Code.
6. Further, IRS officers are requested to upload their Immovable Property Returns (IPRs) along with proof of submission on the website www.irsofficersonline.gov.in. The Instructions to upload the IPRs is available in the website www.irsofficersonline.gov.in. and www.incometaxbengaluru.in.

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7. Full details of Immovable Property are to be given and expressions like **"same as previous year" or "No change" etc. will not be accepted.** If an officer does not own any property he/she should state "NIL" in the return rather than leaving it blank and it should be duly signed by the officer with date.
8. If there is any difference in value or income between the present statement and the earlier statement the reason for the same should be furnished. It may be noted that the details of intimation submitted by the officer under CCS(Conduct) Rules and the number and date of endorsement/permission of the Competent Authority for the transaction should be furnished in the IPR statement in respect of properties reflected therein.
9. Where the statement is being filed **for the first time by the Group 'B' Officers on their promotion, a copy of the endorsement** issued by the Competent Authority for the intimations furnished for the transactions in Immovable Properties should also accompany the Immovable Property Statement.
10. Attention is invited to DOP&T's OM No.11012/11/2007-Estt.A dated:27.09.2011 notifying that officers, **who do not submit their IPRs within the prescribed time limit, would be denied vigilance clearance and will not be considered for promotion and empanelment for senior level posts, deputation, etc.**
11. In this regard, it may please be noted that a column has been incorporated in the Annual Performance Appraisal Report in which the officer should mention the date of submission of the Immovable Property Statement in his / her APAR (Section I & II).
12. After submission of the IPRs in HRMS, all the Gr.A & B officers shall **forward a hard copy of the IPRs submitted along with acknowledgement for having submitted the same on HRMS directly to this office.**

Hindi version of the circular follows.



(TAMIL SELVAM S)
Joint Commissioner of Income-tax(HQ)(Vig.)
for Pr. Chief Commissioner of Income-tax,
Karnataka & Goa Region, Bengaluru.

To:

All Group 'A' & 'B' Officers in Karnataka & Goa.