

Chapter – III (vi)

Commercial Taxes Department

1. **Service/Cadre:-**
Posts:-

Rajasthan Commercial Taxes Services
Assistant Commercial Taxes Officer, Commercial Taxes Officer, Assistant Commissioner, Deputy Commissioner, Additional Commissioner.

2. **Representation from:-**

Rajasthan Vanijyik Kar Seva Sangh

3. **Demand:-**

They have represented that:

(i) Their work is of great importance, therefore, their pay scales should be identical to Income Tax Officers and other Central Services such as Customs and Central Excise Service (Indian Revenue Service).

(ii) They are State Service Officers, but their entry level pay scale is identical to Subordinate Services, which is not justified.

(iii) They have stated that pay of their entry level post is identical to the pay of the post of Tehsildar, Inspector Police, Assistant Accounts Officer (Sub-ordinate Service posts). They have given details of difference (in percentage) in their pay at entry level vis-à-vis the entry level pay to RAS/RPS/RAcS/Rajasthan Insurance Service. The difference, which was 23% in RCS (Revised Pay) Rules of 1998, has grown to 67.74% in RCS (Revised Pay) Rules 2008.

(iv) Additional Commissioner, Commercial Taxes has been placed in pay scale Rs.13500-17500 in the RCS (Revised Pay) Rules 1998, which should have to been given Rs.14300-18300. Therefore, pay scale for Additional Commissioner may be revised and PB-4 (Rs.37400-67000) may be given with grade pay Rs.8700. Promotion on the post Additional Commissioner is available to an officer after completion of 30 years service.

(v) They perform semi judicial and specialized duties. An ACTO gets promotion after 15 years of service in pay scale Rs.9000-14400. An Industries Service Officer gets promotion in pay scale Rs.10000-15200 in 10 years of service.

(vi) There is a five tier system in Commercial Taxes Service where as in RAS/RAcS/RPS there is a four tier system.

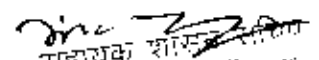
(vii) No. of affected persons are :

1. Additional Commissioner	6
2. Deputy Commissioner	31
3. Assistant Commissioner	48
4. Commercial Taxes Officer	101
5. Assistant Commercial Tax Officer	323

4. **Factual Position and views of the Committee :-**

I - Factual Position

(i) Commercial Taxes Department has recommended to eliminate the post of Assistant Commissioner of Commercial Taxes Department as duties and responsibilities of Commercial Taxes Officer and Assistant Commercial Taxes Officers are alike so that constitution of Rajasthan Commercial Taxes service also becomes a four tier service like other services.


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(ii) Pay Scales in RCS (Revised Pay) Rules 1998 and in RCS (Revised Pay) Rules 2008 are as follows :-

Post	RCS (Revised Pay) Rules 1998 Pay Scale	RCS (Revised Pay) Rules 2008	
		Running Pay Band	Grade Pay
Assistant Commercial Taxes Officer	6500-10500	9300-34800 (PB-2)	4200
Commercial Taxes Officer	9000-14400	15600-39100 (PB-3)	6000
Commercial Taxes Officer (Senior Scale)/ Assistant Commissioner	10000-15200	15600-39100 (PB-3)	6600
Deputy Commissioner	12000-16500	15600-39100 (PB-3)	7600
Additional Commissioner	13500-17500	15600-39100 (PB-3)	8200

(iii) The pay scales of posts in various subordinate cadres compared to pay scale of entry level post in subordinate cadre in Commercial Taxes Department are as follows:

Name of Subordinate Service	Entry Level Post	RCS (Revised Pay) Rules 1998 Pay Scale	RCS (Revised Pay) Rules 2008	
			Running Pay Band	Grade Pay
Rajasthan Commercial Taxes Subordinate Service	Inspector Grade II	5000-8000	9300-34800 (PB-2)	3200
Rajasthan Subordinate Accounts Service	Junior Accountant	5000-8000	9300-34800 (PB-2)	3200
Rajasthan Revenue Subordinate Service	Tehsil Revenue Accountant	5000-8000	9300-34800 (PB-2)	3200
Rajasthan Police Subordinate Service	Assistant Sub Inspector	4000-6000	5200-20200 (PB-1)	2400
	Sub Inspector	5500-9000	9300-34800 (PB-2)	3600

(iv) Promotion channels and their pay scales in Commercial Taxes Service are as follows :

	Entry level post	First Promotion Post	Second Promotion Post	Third Promotion Post	Fourth Promotion Post
Post	ACTO	CTO	CTO (Senior Scale)/ Assistant Commissioner	Deputy Commissioner	
In RCS (Revised Pay) Rules 1998	6500-10500	9000-14400	10000-15200	12000-16500	13500-17500
In RCS (Revised Pay) Rules 2008 Pay Band	9300-34800 (PB-2)	15600-39100 (PB-3)	15600-39100 (PB-3)	15600-39100 (PB-3)	15600-39100 (PB-3)
Grade Pay	4200	6000	6600	7600	8200

II – Views of the Committee

(v) At the outset we may mention that the demand for parity for pay scales with Income Tax Department is not well conceived. Income Tax is a Central subject whereas Tax on sale of goods is a State subject. The two services are also not

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comparable in respect of recruitment method and functional responsibilities.

(vi) As regards their claim for parity in scales with RAS, RAcs and RPS, it is true that the ACTOs' are selected through a combined competitive examination and they face the same Board of Interview as the members of RAS do. This very fact answers their claim for equality, adequately. The members of the RAS running in the same race as the ACTO's, touch the tape earlier and the ACTO's lag behind in the same race though starting from the same point of the competitive run.

(vii) It is futile for them to seek parity with RAS. After all, runners-up cannot be compared with winners of the race. It is well established practice in all competitive examinations that the interse parity between the services will be determined on the basis of their ranking. The RAS/ RPS/ Accounts services have always enjoyed higher pay scales. This well established principle does not deserve to be disturbed.

(viii) The parity of Commercial Taxes Services traditionally has been with Rajasthan Co-operative Service, Rajasthan Excise, Rajasthan Transport Service and Rajasthan Food and Civil Supplies and other services having the same entry pre-revised scale of Rs. 6500-10500 (scale No. 12) and presently grade pay of Rs. 4200 in PB-2.

(ix) While considering their demand, the Committee cannot ignore the existing State parities in the scales. It may not be out of place to mention here, that the pay scale of Deputy Commissioner (Selection Grade) is higher than Additional Director, Tourism, Additional Director, Public Relations, and is equal to Joint Director, Agriculture. The post of Additional Commissioner in Commercial Tax Department is in higher scale than equivalent post in comparable Departments. Looking to the nature of work, quasi judicial functions and also keeping in mind that they play vital role in State revenue collection, due weightage has been given while prescribing pay scales of the higher posts and the Committee recommends not to disturb them.

(x) The contention in their representation, that they have been equated with subordinate cadres like, Tehsildar, Assistant Accounts Officer is erroneous. The post with which comparison is sought to be made are all promotional posts and the pay scales are of promotional posts. The entry-level post for Tehsildar is Naib Tehsildar in the pay scale of Rs. 5500-9000/- grade pay Rs. 3600 in PB-2. Therefore, there can be no comparison between entry-level posts and promotional posts.

(xi) The contention about disproportionate widening of the gap in pay as compared to earlier pay scales, are not based on

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correct calculations and hence needs no elucidation. It would be pertinent to mention here that Commercial Taxes Service is in an advantageous position vis-à-vis similarly situated other State Services. This is clear from the fact that one or more members of this service have openings in the Rajasthan Tax Board, and when appointed as Members they are entitled to pay scale which is equivalent to the Supertime Scale of IAS with a grade pay of Rs.10000 in PB-4. This opening is not available to many other State Services, though starting at the same entry scale and therefore their demand can not be acceded to.

(xii) The Committee finds no justification for reducing one tier of promotion in the service as demanded, for it would tantamount to curtailing the promotional avenues.


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Commercial Taxes Department

1. **Service/Cadre:-**
Posts:-
2. **Representation from:-**
3. **Demand:-**

Commercial Taxes – other posts.
Guard.

Rajasthan Sahayak Karamchari Sangh.

They have represented that:

(i) Pay Scales of Commercial Tax Department's Guard and Forest Guard in 5th Pay Commission was identical i.e., Rs.2650-4000. Subsequently, the pay scale of Forest Guard was revised to Rs.2750-4400 on 26.3.98 with effect from 1.3.98.

(ii) The post of Guard does not appear in the Service Rules of Commercial Taxes Department therefore, no promotion avenues have been defined for them. It is demanded that promotion posts should be created.

(iii) Selection grade benefits are being given from the date of selection on the post of Guard. It should be given from the date of joining on first appointment in Government Service.

(iv) Rain coat and woolen coat should be given to the Guard in Commercial Taxes Department and quality of liveries should be improved.

(v) Pay scale of the post of Guard in Commercial Taxes Department should be made equivalent to Sepoy (Flying Squad) of Commercial Taxes Department and Forest Guard.

(vi) No. of affected persons is 150.

4. **Factual Position and views of the Committee:-**

I - Factual Position :

(i) Existing pay scale and pay scale in RCS (Revised Pay) Rules 2008 of Guard in Commercial Taxes Department, Sepoy in Commercial Taxes Department and of Forest Guard in Forest Department are as follows :-

Commercial Tax Department				Forest Department			
Post	RCS (Revised Pay) Rules 1998 Pay Scale	RCS (Revised Pay) Rules 2008		Post	RCS (Revised Pay) Rules 1998 Pay Scale	RCS (Revised Pay) Rules 2008	
		Running Pay Band	Grade Pay			Running Pay Band	Grade Pay
Guard	2650-4000	4750-7440 (IS)	1650	Guard (with initial pay of Rs.2890)	2750-4400	5200-20200 (PB-I)	1800
Sepoy	2750-4400	5200-20200 (PB-I)	1800				

(ii) Qualification for appointment to the post in Commercial Taxes Department are as follows :-

Post	Qualification
Guard	This post is not included in any of the Service rules of Commercial Taxes Department. Appointment/ selection on the post of Guard in Commercial Taxes Department is done through interviews from out of the Class-IV employees in Commercial Taxes Department.
Sepoy	The post also does not exist in Service Rules of the department. Posts of Sepoys of Flying Squads in the Department are to be filled from persons sponsored by the District Employment Exchange. The candidates introduced by the Employment Exchange would be interviewed by the Commissioner, Commercial Taxes, Rajasthan.

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Forest Department

Post	Qualification
Guard	Secondary

(iii) The pay scale of this post was revised from Rs.2650-4400 to Rs.2750-4400 in RCS (Revised Pay) Rules 1998 vide FD order no. F.16 (9) FD (Rules)/98 dated 26.3.98 with effect from 1.3.98.

(iv) The pay scale of Sepoy in Commercial Tax Department was revised by FD order No F20 (34) FD/ Grade 2/ 89 DT 11/7/91 with effect from 1.9.88 Rs.760-1390 to Rs.825-1350.

(v) Liveries are being given to all eligible employees, as per orders and rate fixed by Government.

(vi) Assured Career Progression (ACP) Scheme has been devised for dealing with stagnation and non availability of promotion avenues

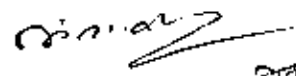
II – Views of the Committee

(vii) The post of the Guard does not figure in the Service Rules of the Commercial Taxes Department. As regards parity in the pay scale of Guards and Sepoy in the Commercial Taxes Department, the two different designations clearly indicate that both these posts have been assigned different functions. Unlike the post of Sepoy, the appointment / selection on the post of Guard is made through interviews from out of the Class-IV employees in the Department. Therefore, in view of different functional responsibilities and mode of recruitment, we see no justification for grant of scale of Sepoy to the Guards in the department.

(viii) We also find no reason in the argument, that since 1989 the pay scale of Guard and Sepoy was the same, the same parity should be applied because of historical reasons.

(ix) The demand for revision of pay scale at par with Forest Guards cannot be accepted because the scope of work, nature and area of duties are entirely different.

(x) The Committee recommends that the existing pay scales should be continued with no change.


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