

Government of Jammu and Kashmir
Finance Department
Civil Secretariat, J&K

Subject:- Draft J&K Excise & State Taxes (Gazetted) Service Recruitment Rules, 2023.

Circular

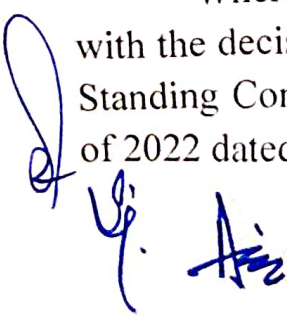
Whereas, vide SRO 80 dated 12th March, 2007, the Jammu and Kashmir Excise and Commercial Taxes (Gazetted) Service Recruitment Rules were notified by the Finance Department;

Whereas, many changes in the shape of upgradations/creations/abolitions of different posts took place in these Recruitment Rules vide various Government Orders/ SROs/SOs issued from time to time by the Finance Department;

Whereas, in order to streamline the J&K Excise & State Taxes (Gazetted) Service Recruitment Rules in view of upgradations/creations/abolitions of posts, it was felt necessary to formulate afresh the J&K Excise & State Taxes (Gazetted) Service Recruitment Rules;

Whereas, based on the inputs provided by Commissioners of State Taxes & Excise Department, the Finance Department formulated afresh the draft J&K Excise & State Taxes (Gazetted) Service Recruitment Rules, 2023 in consultation with Codes Section of Finance Department and after the approval of authorities in the Finance Department the same was forwarded to ARI Department vide letter No. FD-ST/26/2021-09 dated 3-7-2023 for its perusal and further necessary action (Annexure -A & B);

Whereas, these rules require to be placed in public domain in line with the decisions taken in Minutes of the meeting held on 06-01-2023 of the Standing Committee constituted vide Government order No. 1359-JK(GAD) of 2022 dated 15-11-2022;



Now, therefore, before placing the draft J&K Excise & State Taxes (Gazetted) Service Recruitment Rules, 2023 to the Standing Committee constituted vide Government order No. 1359-JK(GAD) of 2022 dated 15-11-2022 for its consideration and approval, the draft notification of J&K Excise & State Taxes (Gazetted) Service Recruitment Rules, 2023 alongwith Schedule "I" & "II" annexed as (A & B) are hereby notified for information and inviting objections, if any, from all stakeholders. The objection(s), if any, should reach to the Deputy Secretary to Government, Finance Department, Room No.542, 5th Floor, Civil Secretariat, Srinagar (mohdaminshah49@gmail.com) within 15 days from the date of issuance of this circular. The objection(s) received after the set time period shall not be entertained under any circumstances.

Sd/-

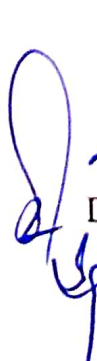
(P.K Bhat) JKAS
Director General DED-I
Finance Department

No:- FD-ST/99/2023-03

Dated:- 18 -7-2023

Copy to the:-

1. Chairman, Standing Committee, ARI Department.
2. Administrative Secretary, ARI Department.
3. Commissioner, State Taxes Department, J&K with the request to put the circular in their website for its wide publicity among stakeholders.
4. Commissioner, Excise Department, J&K with the request to put the circular in their website for its wide publicity among stakeholders.
5. Private Secretary to Principal Secretary to Government, Finance Department.
6. I/c Finance Website for circulation on website.


(Mohammad Amin) JKAS
Deputy Secretary Government
Finance Department
18/7/2023

Government of Jammu & Kashmir
Finance Department
Civil Secretariat Srinagar/Jammu

Notification
Srinagar, the July of 2023

SO .-In exercise of the powers conferred by the provision to Article 309 of the Constitution of India, the Lieutenant Governor, Union Territory of Jammu and Kashmir hereby makes the following rules, namely: -

1. **Short title extent commencement:** (i) These rules may be called the Jammu & Kashmir Excise and State Taxes (Gazetted) Service Recruitment Rules, 2023.
(ii) They shall come into force from the date of publication in the Government Gazette.

2.(Definitions) :- (1) In these rules unless the context otherwise requires:

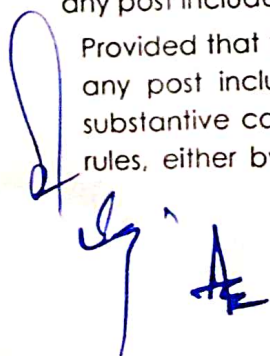
- a. **"Union Territory"** means Union Territory of Jammu and Kashmir;
b. **"Administrative Department"** means the Finance Department of the Government in the Civil Secretariat holding the Administrative charge of the service;
c. **"Cadre"** means the cadre of the Service;
d. **"Commission"** means the Jammu & Kashmir Public Service Commission;
e. **"Head of Department"** means the Major Head of the Department holding the Administrative control of the organization;
f. **"Government"** means the Government of Jammu and Kashmir;
g. **"Post"** means a permanent post carrying a definite time scale sanctioned by the competent authority;
h. **"Member of the Service"** means a person appointed to a post in the service under the provision of these rules or the rules superseded by these rules;
i. **"Schedule"** means the schedule(s) annexed to these rules.
j. **"Service"** means the J&K Excise & State Taxes (Gazetted) Service.

(2) Words and expressions used in these rules but not defined shall have the same meaning as are assigned to them in the Jammu & Kashmir Civil Services (Classification, Control and Appeal) Rules / Jammu and Kashmir Civil Service regulations, 1956.

2.Constitution of Service-(1) From the date of commencement of these rules there shall be constituted the "Jammu & Kashmir Excise and State Taxes (Gazetted) Service Rules, 2023".

(2) The Government may, at the commencement of these rules, appoint to the service any person who at the commencement of these rules, is holding in substantive capacity any post included in the cadre of this service.

Provided that for the purpose of the initial constitution of the service, a person holding any post included in the cadre of the service in its sanctioned scale of pay, in substantive capacity to which he was appointed by the competent authority under rules, either by direct recruitment or by promotion shall be deemed to have been



appointed to the service under these rules if he is fully qualified to hold the post under these rules.

Explanation:

The word 'holding' means a person holding a post included in the cadre of Jammu and Kashmir Excise and State Taxes (Gazatted) service in its sanctioned scale of pay on regular basis under orders of the competent authority and will not include the persons holding a post on ex-cadre/deputation basis or on adhoc basis or in a stop-gap arrangement.

4.Strength and composition of the service:

- (1) The authorized permanent and temporary strength of the cadre and the nature of the posts included therein shall be determined by the government from time to time and shall, at the initial constitution of the service under these rules, be such as specified in schedule- 'I' annexed to these rules.

Provided that the government may create temporary posts in the cadre of the service for specified period or purpose as may be considered necessary from time to time.

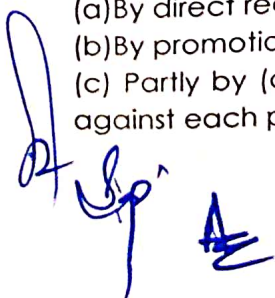
- (2) The service shall have 50 % of posts in the selection grade (non-functional) of Rs. 15600-39, 100 with Grade Pay of Rs. 5600 of the duty posts from amongst the Officers (STOs/ETOs & equivalent) promoted from within the Excise and State Taxes Department.
- (3) The government shall, after the interval of every Five years or at such other intervals, as may be necessary, re-examine the strength and composition of the cadre of the service and make such alterations therein as it deems fit;

5.Qualification and method of recruitment:

- (1) No person shall be eligible for appointment or promotion to any post in any class, category or grade in the service unless he/she possess the qualifications as laid down in this schedule-II and fulfils other requirements or recruitment as provided in the rules and orders for the time being in force.

- (2) Appointment to the service shall be made: -

- (a) By direct recruitment; or
- (b) By promotion; or
- (c) Partly by (a), and partly by (b), in the ratio, and in the manner, as mentioned against each post in schedule-II:



Provided that all the posts under direct recruitment shall be filled through the Jammu and Kashmir Public Service Commission Board as per the rules/orders of the Government issued for the purpose.

Provided further, that all the posts to be filled by promotion shall be filled up through departmental promotion committee (DPC) of J&K Public Service Commission.

(3) The department shall refer vacancies in the direct/promotion quota to Jammu and Kashmir Public Service Commission and Departmental Promotion Committee, as the case may be, in terms of SRO 166 dated 14-06-2005.

6. Probation:

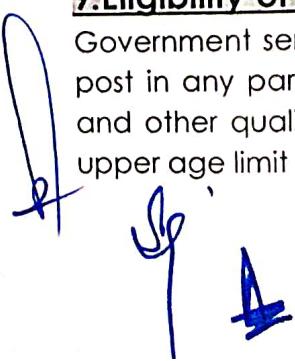
- (1) Probation of the members of the service shall be governed by the Jammu and Kashmir Probationer (condition of service, pay and allowances) and Fixation of Tenure Rules, 2020 in all other cases under the provisions of Jammu and Kashmir Civil Services (Classification control and appeal) Rules, 1956.
- (2) The pay of person appointed to the service through direct recruitment shall be regulated in terms of the Jammu and Kashmir Probationer (condition of service, pay and allowances) and Fixation of Tenure Rules, 2020.

7. Reservation in appointments: While making appointments either by direct recruitment or by promotion, reservation shall be provided to the eligible categories in accordance with the provisions of Jammu and Kashmir Reservation Act, 2004 and the Rules and Orders, as in force.

8. Training and Departmental Examination: Person appointed to the service by competitive examination shall be required to undergo such training from time to time during the course of probation and to pass during the period of probation or trial such departmental examination(s) as the government may prescribe:

Provided that the government may exempt, either wholly or partly, from such training or departmental examination(s) persons who have passed a departmental examination or undergone training declared by government to be equivalent to a departmental examination or training prescribed under these rules.

9. Eligibility of Government servants for direct recruitment: A person already in the Government service may apply through proper channel for direct recruitment to a vacant post in any particular class or category in the service if he/she possesses the educational and other qualifications prescribed for recruitment to such class or category of posts. The upper age limit of such government servants shall be provided in the general rules:



provided that in case of post which requires a higher degree of specialization and/ or experience, the government may prescribe higher upper age limit.

10.Maintenance of Seniority list: Seniority of the member of the service shall be regulated under the Jammu & Kashmir, Civil Services (Classification, Control and Appeal) Rules, 1956. The Administrative department shall maintain an up-to-date and final seniority list of the service.

11.Residuary Matters: In regard to matters not specifically covered by these rules, the members of the service shall be governed by the rules, regulations & orders applicable to the Civil Service of Union Territory of Jammu and Kashmir in general.

12.Interpretation: If any question arises relating to the interpretation of these rules, the decision of the Administrative Department shall be final and binding.

13.Repeal & Savings: (1) All rules corresponding to these rules and in force immediately before the commencement of these rules are hereby repealed.

(2) Notwithstanding such repeal, any appointment order made or action taken under the rules so repealed shall be deemed to have been made or taken under these rules.

By order of the Government of Jammu and Kashmir.

(P.K Bhat) JKAS
Director General DED-I
Finance Department

Dated:- /07/2023

No. FD-ST/99/2023-

Copy to the:

1. Principal Secretary to Hon'ble Lieutenant Governor, J&K.
2. Joint Secretary (J&K) Ministry of Home Affairs, Government of India, New Delhi.
3. All Administrative Secretaries to Government, UT of J&K.
4. Administrative Secretary, Law Justice & PA, J&K .
5. Commissioner, Sate Taxes, J&K
6. Excise Commissioner, J&K.
7. Private Secretary to Principal Secretary to Government, Finance Department.
8. I/c Website FD/GAD.

Annexure- A (Schedule-I) of J&K Excise & State Taxes (Gazetted)
Service Recruitment Rules, 2023

SNo.	Name of the post	No. of posts	Pay Band/Scale of the post with Grade Pay	Cadre(UT/Divisional/District)
Posts regarding State Taxes wing				
1	Commissioner State Taxes	01	Level-14(144200-218200)	UT(IAS/JKAS)
2	Addl. Commissioner State Taxes	03	Level-13(123100-215900)	UT(JKAS)
3	Judicial Member (Chairman), J&K Sales Taxes Appellate Tribunal	01	(Rs.51550-1230-58930-1380-63070)	UT
4	Member J&K Sales Taxes Appellate Tribunal	02	(Rs.51550-1230-58930-1380-63070)	UT
5.	Dy. Commissioner, State Taxes/Registrar	20	Level-12(78800-209200)	UT(JKAS)
6	Assistant Commissioner, State Taxes	09	Level-11 (67700-208700)	UT(JKAS)
7	Assistant Commissioner, State Taxes (Technical)	01	Level-11 (67700-208700)	UT(JKAS)
8	Estates Officer	01	Level-11 (67700-208700)	UT(JKAS)
9	System Analyst	04	Level-11 (67700-208700)	UT
10	State Taxes Officer and equivalent; a- STO=106 b- PA (Tech)=01	107	Level- 8 (47600-151100)	UT
11	System Engineer	02	Level- 8 (47600-151100)	UT(IT Service)
12	Programmer	04	Level- 8 (47600-151100)	UT(IT Service)
13	Accounts Officer	03	Level- 8 (47600-151100)	UT (Accounts Service)
14	Law Officer	01	Level- 8 (47600-151100)	UT (Law Service)
15	Private Secretary	01	Level- 8 (47600-151100)	UT(Secretariat-II Service)
16	Assistant Director	01	Level- 8 (47600-151100)	UT (Economics and Statistical Service)
17	Administrative Officer	02	Level- 8 (47600-151100)	Administrative Service (GAD)
Posts regarding Excise Wing				
1.	Excise Commissioner	01	Level-14(144200-218200)	UT(IAS/JKAS)

2.	Deputy Commissioner	Excise	05	Level-12(78800-209200)	UT(JKAS)
3.	Principal Institute	Training	01	Level-12(78800-209200)	UT(JKAS)
4	Excise Officer(ETO) equivalent; a- ETO= 28 b- Tech.PA=01 c- d- Lecturer=02	Taxation &	31	Level- 8 (47600-151100)	UT(JK)
5	ETO (Legal)		01	Level- 8 (47600-151100)	UT(JK)
6	Private Secretary		01	Level- 8 (47600-151100)	UT(Secretariat-II Service)
7	Programmer		01	Level- 8 (47600-151100)	UT (IT Department Cadre)

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Annexure- B (Schedule-II) of J&K Excise & State Taxes (Gazetted)

Service Recruitment Rules, 2023

Class	Category	Name of the post	No. of posts	Pay Band/Scale of the post with Grade Pay	Cadre(UT/Divisional/District)	Minimum qualification for direct recruitment	Method of recruitment
I	A	Commissioner State Taxes	01	Level-14(144200-218200)	UT(IAS/JKAS)		By deputation from General Administration Department
	B	Excise Commissioner	01	Level-14(144200-218200)	UT(IAS/JKAS)		By deputation from General Administration Department
II	A	Addl. Commissioner State Taxes	03	Level-13(123100-215900)	UT(JKAS)		By deputation from General Administration Department
III	A	Judicial Member (Chairman), J&K Sales Taxes Appellate Tribunal	01	(Rs.51550-1230-58930-1380-63070)	UT		By deputation from the Jammu and Kashmir Higher Judicial Services , High Court of Jammu and Kashmir and Ladakh
	B	Member J&K Sales Taxes Appellate Tribunal	02	(Rs.51550-1230-58930-1380-63070)	UT		By deputation from the Jammu and Kashmir Higher Judicial Services , High Court of Jammu and Kashmir and Ladakh
IV	A	Dy. Commissioner, State Taxes/Registrar	20	Level-12(78800-209200)	UT(JKAS)		By deputation from General Administration Department
	B	Deputy Excise Commissioner	05	Level-12(78800-209200)	UT(JKAS)		By deputation from General Administration Department
	C	Principal Training Institute	01	Level-12(78800-209200)	UT(JKAS)		By deputation from General Administration Department
V	A	Assistant	09	Level-11(67700-	UT(JKAS)		By deputation

		Commissioner, State Taxes		208700)			from General Administration Department
	B	Assistant Commissioner, State Taxes (Technical)	01	Level-11 (67700- 208700)	UT(JKAS)		By deputation from General Administration Department
	C	System Analyst	04	Level-11 (67700- 208700)	UT		By deputation for IT Department
	D	Estates Officer	01	Level-11 (67700- 208700)	UT(JKAS)		By deputation from General Administration Department
VI	A	State Taxes Office (STO)/ Excise Taxation Officer(ETO) and equivalent ; a- STOs/ETOs b- Tech. PAs c- -Lecturers	138	Level- (47600- 151100)	8 UT	Graduate or equivalent from recognized University	a) 50% by deputation from General Admn. Department (Junior KAS). b) 50% by Promotion from Inspectors in the Excise and State Taxes Department having not less than five years service and having passed departmental examination for ETO/STO as prescribed in this behalf.
	B	ETO(Legal)		Level- (47600- 151100)	8 UT		By deputation from Department of Law Justice and Parliamentary Affairs
	C	System Engineer (Computers)	02	Level- (47600- 151100)	8 UT(IT Service)	B.E . Computer Science	By deputation from IT Department
	D	Programmer	05	Level- (47600- 151100)	8 UT(IT Service)	B.E Computer Science	By deputation from IT Department
	E	Accounts Officer	03	Level- (47600- 151100)	8 UT (Accounts Service)		By deputation from Accounts & Treasuries Department
	F	Law Officer	01	Level-	8 UT (Law Service)		By deputation

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				(47600-151100)			from Department of Law Justice and Parliamentary Affairs
	G	Private Secretary	02	Level- (47600-151100)	8	UT(Secretariat-II Service)	By deputation from General Administration Department
	H	Assistant Director	01	Level- (47600-151100)	8	UT (Economics and Statistical Service)	By deputation from Economics and Statistical Service
	I	Administrative Officer	02	Level- (47600-151100)	8	Administrative Service (GAD)	By deputation from General Administration Department

Following quota for the Posts mentioned above at Class-VI Category-A

i	Leave Reserve	10%	
ii	Training Reserve	10%	
iii	Deputation Reserve	10%	
iv	Selection Grade	50% of the duty posts in the Time Scale i.e. Selection Grade (Non-functional) of Rs. 15600-39,100 with GP Rs. 5600 from amongst the Officers (STOs/ETOs & equivalent) promoted from within the Excise and State Taxes Department.	

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