

टिप्पण 1 : प्रतिनियुक्ति की अवधि, जिसके अन्तर्गत केन्द्रीय सरकार के उसी या किसी अन्य संगठन या विभाग में इस नियुक्ति से ठीक पहले धारित किसी अन्य काडर बाह्य पद पर प्रतिनियुक्ति अवधि सम्मिलित है, साधारणतया तीन वर्ष से अधिक नहीं होगी।

टिप्पण 2 : प्रतिनियुक्ति द्वारा नियुक्ति के लिए अधिकतम आयु सीमा आवेदन प्राप्त करने की अंतिम तारीख को 56 वर्ष से अधिक नहीं होगी।

(12)	(13)
लागू नहीं होता।	संघ लोक सेवा आयोग से परामर्श करना आवश्यक नहीं है।

[फा. सं. ए-11/1/2024-सीईएसटीएटी-डीओआर-डीओआर-भाग(2)-भाग(4)]

बालसुब्रमणियन कृष्णमूर्ति, संयुक्त सचिव

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 23rd September, 2026

G.S.R. 838(E).— In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules regulating the method of recruitment to posts in the Goods and Services Tax Appellate Tribunal, Department of Revenue, Ministry of Finance, namely: —

- Short title and commencement.**—(1) These rules may be called the Goods and Services Tax Appellate Tribunal, Group 'A' and 'B' Posts Recruitment Rules, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette.
- Application:** These rules shall apply to the posts specified in column (1) of the Schedule annexed to these rules.
- Number of posts, classification and Level in Pay Matrix.**—The number of said posts, their classification and Level in the Pay Matrix attached thereto shall be as specified in columns (2) to (4) of the said Schedule.
- Method of recruitment, age-limit, qualifications, etc.** .—The method of recruitment, age-limit, qualifications and other matters shall be as specified in columns (5) to (13) of the aforesaid Schedule.
- Disqualification.**—No person, —
(a) who has entered into or contracted a marriage with a person having a spouse living, or
(b) who, having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said posts:

Provided that the Central Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

6. **Power to relax.**— Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, by order and for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

7. **Savings.**—Nothing in these rules shall effect reservation, relaxation of age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, ex-servicemen and other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard.

SCHEDULE

Name of post.	Number of post.	Classification.	Pay Level in Pay Matrix.	Whether selection post or non-selection post.	Age - limits for direct recruits.	Educational and other qualifications required for direct recruits.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Registrar.	*1(2026) *Subject to variation dependent on workload.	General Central Service, Group 'A', Gazetted, Non-Ministerial.	Level- 13 (Rs. 123100 - 215900)	Not applicable.	Not applicable.	Not applicable.

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.	Period of probation, if any.	Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods.	In case of recruitment by promotion or deputation / absorption, grades from which promotion or deputation absorption to be made.	If a Departmental Promotion Committee exists, what is its composition.	Circumstances in which Union Public Service Commission to be consulted in making recruitment.
(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Not applicable.	By deputation (including short-term contract)	Deputation (including short-term contract). Officers of the Central Government or State Governments or Union territory Administrations or autonomous bodies or statutory organisations or public sector undertakings or courts or tribunals or Higher Judicial Service or State Judicial Service: (A) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) with five years service rendered after appointment to the post on a regular basis in level-12 (Rs. 78800 – 209200) in the Pay Matrix in the parent cadre or department: and	Not applicable.	Consultation with the Union Public Service Commission is not necessary.

			(B) possessing the following educational qualifications and experience namely:— Essential: (i) Bachelor's degree from a recognised university or institute; (ii) three years experience in administration or establishment or court matters. Desirable: (i) Bachelor's degree in law from a recognised university or institute; (ii) three years experience in Customs or Central Excise or Service Tax or Value added Tax or State Tax or Goods and Services Tax Department. Note 1: The period of deputation (including short-term contract) including the period of deputation in another <i>ex-cadre</i> post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed five years. Note 2: The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the closing date of receipt of applications.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
2. Financial Advisor.	*1(2026) *Subject to variation dependent on workload.	General Central Service, Group 'A', Gazetted, Non-Ministerial.	Level- 13 (Rs. 123100 – 215900).	Not applicable.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Not applicable.	By deputation.	Deputation: Officers of the Central Government or State Governments or Union territory Administrations.	Not applicable.	Consultation with the Union Public Service Commission is not necessary.

			(A) (i) holding analogous posts on regular basis in the parent cadre or department; or (ii) with five years service rendered after appointment thereto on a regular basis in posts in level - 12 (Rs. 78800 – 209200) in the Pay Matrix or equivalent in the parent cadre or department; and (B) possessing the following educational qualifications and experience, namely: — (i) Bachelor's degree in accounts or commerce from a recognised university; and (ii) three years experience in audit, financial or accounting matters, cash and budgeting in Government offices, autonomous body, statutory organisation and public sector undertakings. Note 1: The period of deputation including the period of deputation in another <i>ex-cadre</i> post held immediately preceding this appointment shall ordinarily not exceed five years. Note 2: The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the closing date of receipt of applications.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
3. Deputy Registrar.	*20(2026) *Subject to variation dependent on workload.	General Central Service, Group 'A', Gazetted, Non-Ministerial.	Level - 11 (Rs. 67700 - 208700)	Selection.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Not applicable.	(i) 70% by promotion, failing which by deputation (including short term contract); (ii) 30% by deputation (including short-term contract)/absorption	Promotion: Assistant Registrar in level-10 (Rs. 56100 – Rs. 177500) in the Pay Matrix with five years regular service in the grade and having successfully completed three weeks training in administrative, legal or judicial, court related matters and right to information matters. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less and have successfully completed probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. Deputation (including short-term contract)/absorption: Officers of the Central Government	Group 'A' Departmental Promotion Committee (for considering promotion) consisting of:- (1) Chairman or Member of Union Public Service Commission – Chairperson; (2) President, Goods and Services Tax Appellate Tribunal – Member; (3) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Joint Secretary) – Member; (4) Registrar, Goods and Services Tax Appellate Tribunal – Member. Group 'A' Departmental Confirmation Committee (for considering absorption/confirmaiton) consisting of— (1) A Member of the Appellate Tribunal (to be nominated by the President, Goods and Service Tax Appellate Tribunal) – Chairperson; (2) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director or Deputy Secretary) – Member; (3) Registrar, Goods and Service Tax Appellate Tribunal - Member.	Consultation with Union Public Service Commission is not necessary.

			or State Governments or Union territory Administrations or autonomous bodies or statutory organisations or public sector undertakings or courts or tribunals or State Judicial services— (A)(i) holding analogous post on regular basis in the parent cadre or department; or (ii) with five years years service rendered after appointment to the post on a regular basis in level-10 (Rs. 56100 – 177500) in the Pay Matrix or equivalent in the parent cadre or department; and (B) possessing the following educational qualifications and experience, namely:— Essential: (i) Bachelor's degree from a recognised university or institute; (ii) five years experience in administrative or establishment or court matters. Desirable: (i) Bachelor's degree in law from a recognised university or institute; (ii) five years experience in		
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			Customs, Central Excise, Service Tax or Value added Tax or State Tax or Goods and Services Tax Department. Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. Note 2: The period of deputation (including short-term contract) including the period of deputation (including short-term contract) in another <i>ex- cadre</i> post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed four years. Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the closing date of receipt of applications. Note 4: Officers of the Central Government or the State Governments or		
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			Union territory Administrations shall be considered for absorption.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
4. Assistant Registrar.	*32(2026) *Subject to variation dependent on workload.	General Central Service, Group 'A', Gazetted, Non-Ministerial.	Level-10 (Rs. 56100 – 177500).	Selection.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Two years for promotees .	(i) 80% by promotion, failing which by deputation (including short term contract); (ii) 20% by deputation (including short-term contract)/absorption.	Promotion: Court Officer in level-8 (Rs. 47600 - 151100) in the Pay Matrix with four years regular service in the grade and have successfully completed four weeks training in administrative, legal or judicial, court related matters and right to information matters. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less and have successfully	Group 'A' Departmental Promotion Committee (for considering promotion) consisting of:- (1) Chairman or Member of Union Public Service Commission – Chairperson; (2) Member, Goods and Service Tax Appellate Tribunal (as nominated by the President, Goods and Service Tax Appellate Tribunal) – Member; (3) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director) Member; (4) Registrar, Goods and Service Tax Appellate Tribunal – Member. Group 'A' Departmental Confirmation Committee (for considering absorption/confirmation) consisting of— (1) A Member of the Appellate Tribunal (to be nominated by the President, Goods and	Consultation with Union Public Service Commission is necessary for promotion.

			completed probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. Deputation (including short-term contract)/absorption: Officers of the Central Government or State Governments or Union territory Administrations or autonomous bodies or statutory organisations or public sector undertakings or courts or tribunals or State Judicial Service— (A) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) with two years service rendered after appointment to the post on a regular basis in level -9 (Rs. 53100 – 167800) in the Pay Matrix or equivalent in the parent cadre or department; or (iii) with four years service rendered after appointment on a regular basis in level-8 (Rs. 47600 - 151100) in the Pay Matrix or equivalent in the parent cadre or department: and (B) possessing the following educational qualifications and experience, namely:--	Service Tax Appellate Tribunal) – Chairperson; (2) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director or Deputy Secretary) – Member; (3) Registrar, Goods and Service Tax Appellate Tribunal - Member.	
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			Essential: (i) Bachelor's degree from a recognised university or institute; (ii) three years experience in administrative or establishment or court matters. Desirable: (i) Bachelor's degree in law from a recognised university or institute; (ii) three years experience in Customs, Central Excise, Service Tax or Value Added Tax or State Tax or Goods and Services Tax Department. Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. Note 2: The period of deputation (including short-term contract) including the period of deputation (including short-term contract) in another <i>ex-cadre</i> post held immediately preceding this appointment in the same or some other organisation or department of the Central Government		
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			shall ordinarily not exceed three years. Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the closing date of receipt of applications. Note 4: Officers of Central Government or State Governments or Union territory Administrations shall be considered for absorption.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
5. Assistant	*24(2026) *Subject to variation dependent on workload.	General Central Service, Group 'B', Non-Gazetted, Ministerial.	Level-6 (Rs. 35400 – 112400)	Selection.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Two years for promotees.	(i) 80% by promotion failing which deputation (including short term contract); (ii) 20% by deputation (including short term contract).	Promotion: Upper Division Clerk with ten years regular service in level-4 (Rs. 25500 – 81100) in the Pay Matrix and have successfully completed two weeks training in the matters related to judicial, administrative and establishment or Court work. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less	Group 'B' Departmental Promotion Committee (for considering promotion) consisting of:- (1) Member of the Appellate Tribunal (to be nominated by the President, Goods and Services Tax Appellate Tribunal) - Chairperson; (2) nominee of the Secretary, Department of Revenue,	Consultation with Union Public Service Commission is not necessary.

			and have successfully completed probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. Deputation (including short term contract): — Officers under Central Government or State Governments or Union territory Administrations or courts or tribunals or autonomous bodies or statutory organisation or public sector undertakings or recognised university or research institution,- (A) (i) holding analogous post on a regular basis in the parent cadre or department; or (ii) with six years service rendered after appointment to the post on a regular basis in level-5 (Rs. 29200 – 92300) in the Pay Matrix or equivalent in the parent cadre or department; or (iii) with ten years service rendered after appointment to the post on a regular basis in level-4 (Rs. 25500 – 81100) in the Pay Matrix or equivalent in the parent cadre or department; and (B) possessing the following essential educational qualification and experience, namely— Essential: (i) Bachelor's degree from a recognised university or institute; (ii) two years experience in establishment or administration or accounts matters. Desirable: One year experience in Customs, Central Excise, Service Tax or Value Added	Ministry of Finance (not below the rank of Director or Deputy Secretary) - Member; (3) Registrar of Goods and Services Tax Appellate Tribunal – Member.	
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			Tax or State Tax or Goods and Services Tax Department. Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. Note 2: The period of deputation including the period of deputation in another <i>ex-cadre</i> post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed three years. Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the last date of receipt of applications.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
6. Legal Assistant.	*129(2026) *Subject to variation dependent on workload.	General Central Service, Group 'B', Non-Gazetted, Ministerial.	Level-6 (Rs. 35400 – 112400).	Not applicable.	Not exceeding thirty years of age. (Relaxable for Government servants upto five years in accordance with instructions or orders issue by Central Government) Note: The crucial date for determining the age-limit shall be as advertised by the Staff Selection Commission.	Essential: Bachelor's degree in law from a recognised university or institute. Note 1: Qualifications are relaxable at the discretion of the Staff Selection Commission or competent authority, for reasons to be recorded in writing in the case of candidates otherwise well qualified. Note 2: The qualifications regarding experience is relaxable at the discretion of the Staff

						Selection Commission or competent authority, in the case of candidates belonging to the Schedule Castes or the Schedule Tribes, if at any stage of selection, the Staff Selection Commission or competent authority is of the opinion that sufficient number of candidates from these communities possessing the requisite experience are not likely to be available to fill up the vacancies reserved for them.
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(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Two years. Note: There shall be a mandatory induction training of at least two weeks duration for successful completion of probation period as prescribed by the Central Government.	By direct recruitment. Note: Vacancies caused by the incumbent being away on deputation or long illness or study leave or under other circumstances for duration of one year or more may be filled on deputation basis from the officers of Central Government: (A) (i) holding analogous posts on a regular basis in the parent cadre or department; or (ii) with six years years service rendered after appointment to the post on a regular basis in level-5 (Rs. 29200 – 92300) in the Pay Matrix or equivalent in the parent cadre or department; and (B) possessing the qualifications and experience prescribed	Not applicable.	Group 'B' Departmental Confirmation Committee (for considering confirmation) consisting of:- (1) Member of the Appellate Tribunal (to be nominated by the President, Goods and Services Tax Appellate Tribunal – Chairperson; (2) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Deputy Secretary) – Member; (3) Registrar of Goods and Services Tax Appellate	Consultation with Union Public Service Commission is not necessary.

		for direct recruits under column (7).		Tribunal – Member.	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
7. Principal Private Secretary.	*11(2026) *Subject to variation dependent on workload.	General Central Service, Group 'A', Gazetted, Ministerial.	Level -11 (Rs. 67700 – 208700).	Selection.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Two years.	By promotion, failing which by deputation (including short-term contract).	Promotion: Senior Private Secretary in Pay Level-8 (Rs. 47600 – 151100) in the Pay Matrix with eight years regular service in the grade and having successfully completed two weeks training in relevant field or areas as decided from time to time. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with juniors who have already completed such qualifying or eligibility service. Deputation (including short-term contract): Officer of Stenographer cadre from the Central	Group 'A' Departmental Promotion Committee (for considering promotion) consisting of: (1) Chairperson or Member of Union Public Service Commission – Chairperson; (2) Member of the Appellate Tribunal (to be nominated by the President, Goods and Service Tax Appellate Tribunal – Member; (3) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director/Deputy Secretary) – Member; (4) Registrar of Goods and Service Tax Appellate	Consultation with Union Public Service Commission is necessary for promotion.

			Government or State Governments or Union territory Administrations or autonomous bodies or statutory organisations or public sector undertakings or courts or tribunals or Higher Judicial Service or State Judicial service: (A) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) five years service rendered after appointment to the post on a regular basis in level-10 (Rs. 56100 – 177500) in the Pay Matrix or equivalent in the parent cadre or department; or (iii) seven years service rendered after appointment to the post on a regular basis in level-9 (Rs. 53100 - 167800) in the Pay Matrix or equivalent in the parent cadre or department; or (iv) eight years service rendered after appointment to the post on a regular basis in level-8 (Rs. 47600 - 151100) in the Pay Matrix or equivalent in the parent cadre or department; and (B) possessing the following educational qualifications and experience, namely:— (i) Bachelor's degree in any stream from a recognised university or institute; and (ii) two years experience in secretarial practices, office management, public dealing and related matters. Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for	Tribunal Member.	—	
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			appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. Note 2: The period of deputation (including short-term contract) including the period of deputation (including short-term contract) in another <i>ex-cadre</i> post held immediately preceding this appointment in the same or some other organisation or department of the Central Governments shall ordinarily not exceed four years. Note 3: The maximum age-limit for appointment by deputation shall not exceeding fifty-six years as on the closing date of receipt of applications.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
8. Senior Private Secretary.	*21(2026) *Subject to variation dependent on workload.	General Central Service, Group 'B', Gazetted, Ministerial.	Level- 8 (Rs. 47600 - 151100).	Selection.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Not applicable.	By promotion, failing which deputation.	Promotion: Private Secretary in level- 7 (Rs. 44900 - 142400) in the Pay Matrix with two years regular service in the grade and having successfully completed two to four weeks training as prescribe in the instant rule by competent authority; failing which Private Secretary in level- 7 (Rs. 44900 - 142400) in the Pay Matrix with six years combined regular service of Private	Group 'B' Departmental Promotion Committee (for considering promotion) consisting of:- (1) Member of the Appellate Tribunal (to be nominated by the President, Goods and Service Tax Appellate	Consultation with Union Public Service Commission is not necessary.

			Secretary, level-7 (Rs. 44900 - 142400) in the Pay Matrix and Stenographer Grade-I, level-6 (Rs. 35400 - 112400) in the Pay Matrix and having successfully completed two to four weeks training as prescribed by competent authority. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. Deputation: Officers holding the post of Stenographer cadre under the Central Government or State Government or Union territory Administrations: (i) holding analogous post on regular basis in the parent cadre or department; or (ii) two years regular service rendered after appointment to the post on a regular basis in level-7 (Rs. 44,900 to 1,42,400) in the Pay Matrix or	Tribunal) – Chairperson; (2) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director or Deputy Secretary) - Member; and (3) Registrar of Goods and Service Tax Appellate Tribunal – Member.	
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			equivalent in the parent cadre or department. Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. Note 2: The period of deputation including the period of deputation in another <i>ex- cadre</i> post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed three years. Note 3.- The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the closing date of receipt of applications.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
9. Private Secretary.	*24(2026) *Subject to variation dependent on workload.	General Central Service, Group 'B', Non-Gazetted, Ministerial.	Level- 7 (Rs. 44900 – Rs. 142400).	Selection.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Not applicable.	By promotion, failing which deputation.	Promotion: Stenographer Grade-I in level-6 (Rs. 35400 – 112400) in the Pay Matrix with five years regular service in the grade and having successfully completed two weeks training in secretarial practices, office management, effective communication skill, public dealing, dictations of judgements or orders and other administrative and judicial matters related to Tribunal. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less and have successfully completed probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. Deputation: Officers holding the post in Stenographer cadre under Central Government or State Governments or Union territory Administrations: (a) (i) holding analogous post on regular basis in the parent cadre or department; or	Group 'B' Departmental Promotion Committee (for considering promotion) consisting of:— (1) Member of the Appellate Tribunal (to be nominated by the President, Goods and Service Tax Appellate Tribunal) - Chairperson; (2) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director or Deputy Secretary) - Member; and (3) Registrar of Goods and Service Tax Appellate Tribunal - Member.	Consultation with Union Public Service Commission is not necessary.

			(ii) five years service rendered after appointment to the post on a regular basis in level-6 (Rs. 35400 – 112400) in the Pay Matrix or equivalent in the parent cadre or department. Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. Note 2: The period of deputation including the period of deputation in another <i>ex-cadre</i> post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed three years. Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the last date of receipt of applications.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
10. Stenographer Grade I.	*72 (2026) *Subject to variation dependent on workload.	General Central Service, Group 'B', Non- Gazetted, Ministerial.	Level- 6 (Rs. 35400 – 112400).	Selection.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Two years.	By promotion failing which deputation.	Promotion: Stenographer Grade-II in level-4 (Rs. 25500 - 81100) in the Pay Matrix with ten years regular service and having successfully completed two weeks training in secretarial practices, office management, effective communication skill, public dealing, dictations of judgements or orders and other administrative and judicial matters related to the Tribunal. Note 1: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. Deputation : Officers holding the post in Stenographer cadre under Central Government or State Governments or Union territories Administrations:	Group 'B' Departmental Promotion Committee (for considering promotion) consisting of :-- (1) Member of the Appellate Tribunal (to be nominated by the President, Goods and Service Tax Appellate Tribunal) - Chairperson; (2) nominee of the Secretary, Department of Revenue, Ministry of Finance (not below the rank of Director or Deputy Secretary) - Member; and (3) Registrar of Goods and Service Tax Appellate Tribunal – Member.	Consultation with Union Public Service Commission is not necessary.

			(i) holding analogous post on regular basis in the parent cadre or department; or (ii) ten years service rendered after appointment to the post on a regular basis in level-4 (Rs. 25500 – Rs. 81100) in the Pay Matrix or equivalent in the parent cadre or department. Note 1: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. Note 2: The period of deputation including the period of deputation in another <i>ex-cadre</i> post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed three years. Note 3: The maximum age-limit for appointment by deputation shall not be exceeding fifty-six as on the last date of receipt of applications.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
11. Senior Accounts Officer.	*24(2026) *Subject to variation dependent on workload.	General Central Service, Group 'A', Gazetted, Non-Ministerial.	Level- 10 (Rs. 56100 – 177500).	Not applicable.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Not applicable.	By deputation.	Deputation: (A) Officers under the Central Government or State Government or Union territory Administrations or Tribunals: (i) holding analogous post on regular basis in the parent cadre or department; or (ii) two years regular service in pay level-9 (Rs. 53100 - 167800) in the Pay Matrix or equivalent; or (iii) four years regular service in pay level-8 of the Pay Matrix (Rs. 47600 – Rs. 151100) or equivalent in the Pay Matrix; and (B) possessing the following educational qualifications and experience: Essential: (i) Bachelor's degree from a recognised university or institution; (ii) three years experience in cash or account or Budget work in a Government office or public sector undertaking or autonomous body or statutory body. Desirable: Two years experience in audit or accounts/ Management of Finance and Budgeting. Note 1: The period of deputation including the period of deputation in another <i>ex-cadre</i> post held immediately preceding this appointment shall ordinarily not exceed three years. Note 2: The maximum age-limit for appointment by deputation shall not be	Not applicable.	Consultation with Union Public Service Commission is not necessary.

			exceeding fifty-six years as on the closing date of receipt of applications.		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
12. Accountant.	*24(2026) *Subject to variation dependent on workload.	General Central Service, Group 'B', Non-Gazetted, Ministerial.	Level- 6 (Rs. 35,400 - 1,12,400).	Not applicable.	Not applicable.	Not applicable.

(8)	(9)	(10)	(11)	(12)	(13)
Not applicable.	Not applicable.	By deputation.	Deputation: (A) Officers under the Central Government or State Government, Union territory Administrations or Tribunals:— (i) holding analogous post on regular basis in the parent cadre or department; or (ii) six years service in the grade rendered after appointment thereto on a regular basis in posts in the level-5 (Rs. 29200 -92300) or equivalent in the Pay Matrix; or (iii) ten years service in the grade rendered after appointment thereto on a regular basis in posts in the level-4 (Rs. 25500 – 81100) in the Pay Matrix or equivalent; and (B) possessing the following educational qualifications and experience: Essential: (i) Bachelors degree from a recognised university or institution; (ii) Two years experience in cash or account or Budget	Not applicable.	Consultation with Union Public Service Commission is not necessary.

			work in Government office or public sector undertaking or autonomous body or statutory body. Desirable: One year experience in audit or accounts or Management of Finance and Budgeting. Note 1: The period of deputation including the period of deputation in another <i>ex-cadre</i> post held immediately preceding this appointment shall ordinarily not be exceeding three years. Note 2: The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the closing date of receipt of applications.		
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[F. No. A-11/1/2024-CESTAT-DOR-DOR-Part(2)-Part(4)]

BALASUBRAMANIAN KRISHNAMURTHY, Jt. Secy.