



आयकर निदेशालय (मानव संसाधन विकास)  
परीक्षा प्रभाग

5वां तल, मयूर भवन, क्वांट सर्कस, नई दिल्ली- 110001

**DIRECTORATE OF INCOME TAX (HRD)**

**EXAMINATION DIVISION**

**5<sup>th</sup> Floor, Mayur Bhawan, Connaught Circus, New Delhi - 110001**

**F. No. DE/Notification/ITO/ITI/MS/2026/ADG/54**

**Dated :05.06.2026**

To,

- 1. All Pr. Chief Commissioners of Income Tax,**
- 2. All Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination)**

**Subject :- Notification for Departmental Examinations - 2026 for Income Tax Officers (ITOs), Income Tax Inspectors (ITIs) and Ministerial Staff (MS) -reg.**

Madam/Sir,

I am directed to refer to Central Board of Direct Taxes (CBDT) decision in file of even number dated 05.06.2026 on the above subject and to communicate the following: -

**ITO/ITI/MS Examination - 2026**

- The Departmental Examinations - 2026 for the ITOs, ITIs and MS shall be held in Online Mode, in accordance with the "Departmental Examination Rules, 2026 (Effective from 2026 Examination onwards)".
- The schedule of the Examination has been enclosed as Annexures-I & II.
- The Syllabus for the examinations would be as prescribed in the Departmental Examination Rules, 2026.
- In Online Mode of Departmental Examination, question papers will be displayed on screen and answers will be captured by click of button for objective papers. However, for subjective papers, namely ITO Paper-IV (Computation of Income and Drafting), ITI Paper -V (Rajbhasha Hindi) and Ministerial Staff Paper-V (Rajbhasha Hindi) candidates will record their answers in physical answer booklets provided by the department, while the question papers will be displayed on computer screens at the examination centres.

- (e) All In-charge of Examinations are required to make necessary arrangements for providing answer sheets for subjective papers only (i.e. ITO Paper-IV 'Computation of Income and Drafting', ITI Paper -V 'Rajbhasha Hindi' and Ministerial Staff Paper-V 'Rajbhasha Hindi').
- (f) All In-charge of Examinations are required to make necessary arrangements for conduct of exam including sitting arrangements, provision of answer sheets, invigilation etc.
- (g) As regards eligibility, the Departmental Examination-2026 for ITOs/ITIs/MS shall be held on the basis of the eligibility criteria as prescribed in the Departmental Examination Rules, 2026.
- (h) The date of passing the examination is governed by Instruction bearing F. No. DE/Delhi/Effective Date/DIT/2011/3886 dated 22.12.2011 (copy enclosed) and Departmental Examination Rules-2026, wherein it has been stipulated that the date of declaration of the result shall be treated as the effective date of passing the examination.
- (i) The Departmental Examination Rules, 2026 do not prescribe any age limit for appearing in the ITO, ITI and Ministerial Staff Examinations for candidates. The number of permissible chances for all categories of candidates, including SC/ST/PwBD candidates availing betterment opportunity, shall be restricted to ten attempts. For the MS Examination, DE-2026 shall be counted as first attempt for all candidates appearing in this examination.

2. The candidates shall fill the application form online on the website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in). The candidates will be able to fill the online application from 01.07.2026 (10 A.M.) onwards. The last date for filing the online application form and the submission of print out by the candidates to Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned shall be 21.07.2026 (8:00 P.M.). No application form will be accepted after this date. The Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) will be given a link for online verification/certification of the application of the candidates. After verification the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned shall scan all the application forms so received in their respective regions. The roll number wise scanned forms shall be sent to this Directorate in CDs. The physical forms (print-outs after attestation and certification) shall also be sent to this Directorate as in the past.

3. Following points may be kept in mind by candidates while filling the application forms-

- (a) The candidates should carefully fill the application form after reading the instructions printed above the form.
- (b) Only one application form has to be filled by a candidate.
- (c) The previous records of the candidates will be reflected against his/her roll number in the application form and he/she will be given an option to raise a query, if any data is incorrect. However, his/her claim would be accepted only after verification. The candidates who are appearing for the first time would fill the information as available with them which will be accepted only after verification by the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) and this Directorate. Such first timers will be allotted new roll numbers. However, the partially qualified/betterment candidates applying for the MS Examination shall also be allotted new roll numbers.
- (d) The candidate is required to upload a scanned passport size photograph and his/her scanned signature in jpg format in the online application form.
- (e) A copy of the printout of the application form may be retained as acknowledgement.
- (f) The application printout that is to be submitted should be handled carefully and should not be folded / punched or crushed.
- (g) Candidates who do not submit a printout of the application form to Pr. CCsIT/CCsIT/Pr.CsIT/CsIT (In-charge of Examination) concerned for verification will not be permitted to appear in the examination merely on the basis of online submission of the application form.
- (h) The facility of 're-print' of submitted application form has been provided to the candidates.
- (i) If any modification is required to be made to the uploaded photograph or signature, a candidate will have to report it to the Pr. CCsIT/CCsIT/Pr. CsIT/CsIT (In-charge of Examination) concerned.

4. It may kindly be ensured that the application forms are correctly filled by the candidates and duly forwarded from respective In-charge of Examination office, for which there is a designated space in the application form itself. The number of chances availed by candidates must be verified with due care.

5. It is further added that the candidates who have already qualified a paper/examination are not eligible for re-appearing in that paper/examination, except for betterment candidates who are allowed to appear in examination for improving their scores once they have qualified the entire examination as a SC/ST/PwBD candidate.

**Encls. :** As above.

Yours sincerely,



**(Dr. Satyapal Singh Meena)**  
Addl. Director General-2 HRD  
New Delhi

**Schedule of Examination****Time Table for Departmental Examination 2026 for ITO/ITI**

<b>S. No.</b>	<b>DAY/DATE</b>	<b>SUBJECT &amp; TIME</b>	
		<b>1<sup>st</sup> Session (ITO Exam.)</b>	<b>2<sup>nd</sup> Session (ITI Exam.)</b>
1.	<b>Monday 05.10.2026</b>	Paper - I Income Tax Law and Taxpayer Services (Objective type with books - Bare Acts and Rules Only)  <b>10:30 AM to 12:30 PM</b>	Paper - I Income Tax Law, Computation & Taxpayer Services (Objective type with books - Bare Acts and Rules Only)  <b>02:30 PM to 04:30 PM</b>
2.	<b>Tuesday 06.10.2026</b>	Paper - II Advance Accountancy (Objective type without books)  <b>10:30 AM to 12:30 PM</b>	Paper - II Accountancy & Book - Keeping (Objective type without books)  <b>02:30 PM to 04:30 PM</b>
3.	<b>Wednesday 07.10.2026</b>	Paper - III Allied Laws and Office Administration (Objective type with books - Bare Acts and FR, SR, GFR Rules etc.)  <b>10:30 AM to 12:30 PM</b>	Paper - III Allied Laws and Office Procedure (Objective type with books- Bare Acts and FR, SR, GFR Rules etc.)  <b>02:30 PM to 04:30 PM</b>
4.	<b>Thursday 08.10.2026</b>	Paper - IV Computation of Income and Drafting (Subjective type with books-IT Act & Rules)  <b>10:30 AM to 01:30 PM</b>	Paper - IV IT Applications & Operations (Without Books)  <b>03:00 PM to 05:00 PM</b>
5.	<b>Friday 09.10.2026</b>	Paper - V IT Applications & Operations (Objective type without Books)  <b>10:30 AM to 12:30 PM</b>	Paper - V Rajbhasha Hindi (Subjective type without Books)  <b>02:30 PM to 04:30 PM</b>

**Schedule of Examination****Time Table for Departmental Examination 2026 for Ministerial Staff**

<b>S.No.</b>	<b>DAY/DATE</b>	<b>SUBJECT &amp; TIME</b>	
		<b>1<sup>st</sup> Session</b>	<b>2<sup>nd</sup> Session</b>
1.	<b>Monday 28.09.2026</b>	Paper-I Income Tax Law and Taxpayer Services (Objective) (With books - Bare Acts and Rules Only) <b>10:30 AM to 12:30 PM</b>	
2.	<b>Tuesday 29.09.2026</b>	Paper- II Income Tax Computation (Objective) (with Books-Bare Acts and Rules Only) <b>10:30 AM to 12:30 PM</b>	
3.	<b>Wednesday 30.09.2026</b>	Paper - III Office Procedure (Objective) (with Books) <b>10:30 AM to 12:30 PM</b>	
4.	<b>Thursday 01.10.2026</b>	Paper -IV IT Applications & Operations (Objective) (without books) <b>10:30 AM to 12:30 PM</b>	Paper - V Rajbhasha Hindi (Subjective) (without books) <b>02:30 PM to 04:30 PM</b>