

RECRUITMENT RULES

**Supplement to the Gazette No. 26
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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 2/CT/E1/2026, Puducherry, dated 12th June 2026)

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No. 24/78/68-DH(S), dated 24th September, 1968 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the notification issued in G.O. Ms. No. 15/CT/A1/2017, dated 10th February, 2017 published as a Supplement to the Official Gazette No. 9 of the 28th February, 2017, save as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'A' post of "Assistant Commissioner / Appellate Assistant Commissioner (Commercial Taxes)" in the Commercial Taxes Department, Government of Puducherry, namely:—

1. *Short title and commencement.*— (i) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'A' Gazetted post of Assistant Commissioner / Appellate Assistant Commissioner (Commercial Taxes) Recruitment Rules, 2026.

(ii) They shall come into force on and from the date of their publication in the Official Gazette.

2. *Number of posts, its classification and Pay Level in the Pay Matrix.*— The number of the said post, its classification and Pay Level in the Pay Matrix attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. *Method of recruitment, age-limit and other qualifications.*— The method of recruitment to the said post, age-limit, qualifications and other matters relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. *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 post:

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

5. *Power to relax.*— Where, the Lieutenant-Governor, Puducherry is of the opinion that it is necessary or expedient so to do, he/she 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.

6. *Savings.*— Nothing in these rules shall affect the reservations, relaxations in upper age-limit and other concessions required to be provided for Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time, in this regard.

SCHEDULE

**RECRUITMENT RULES FOR THE POST OF ASSISTANT COMMISSIONER /
APPELLATE ASSISTANT COMMISSIONER (COMMERCIAL TAXES)**

- | | | |
|---|---|---|
| 1. Name of the post | : | Assistant Commissioner / Appellate Assistant Commissioner (Commercial Taxes). |
| 2. Number of posts | : | 3 (Three) [2026] Subject to variation dependent on workload |
| 3. Classification | : | General Central Service – Non-Ministerial – Gazetted – Group – 'A'. |
| 4. Pay Level in the Pay Matrix | : | 11
<i>Remark : Level 11 (₹ 67,700 – ₹ 2,08,700) in the Pay Matrix</i> |
| 5. Whether selection post / non-selection post | : | Selection post |
| 6. Age-limit for direct recruits | : | Not applicable |
| 7. Educational and other qualification required for direct recruits. | : | Essential

<i>Qualification</i> : Not applicable
<i>Experience</i> : Not applicable

Desirable

<i>Qualification</i> : Not applicable
<i>Experience</i> : Not applicable

Standard Note

<i>Qualification</i> : Not applicable
<i>Experience</i> : Not applicable |
| 8. Whether age and educational qualifications prescribed for direct recruitments will apply in the case of promotees. | : | <i>Age</i> : Not applicable
<i>Educational Qualification</i> : Not applicable |
| 9. Period of probation, if any | : | 2 years

<i>Remark : for promotees</i> |
| 10. 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. | : | Method

Promotion failing which Deputation including Short Term Contract Percentage – 100%. |

11. In case of recruitment by promotion / deputation / : **Promotion**
absorption, grades from which promotion /
deputation / absorption is to be made.

Commercial Tax Officer in Level 9 in the Pay Matrix with 7 years service in the grade rendered after appointment thereto on a regular basis and have successfully completed the two weeks mandatory training in the Refresher Course of duties and responsibilities of the post for promotion.

Note : The existing eligibility service shall continue to be the same for persons holding the feeder posts on regular basis on the date of notification of the revised rules.

Deputation (ISTC)

Officers under the Central or State Governments or Union Territories or Public Sector Undertakings or Recognized Research Institutions or Universities or Statutory or Autonomous Organization:

- (a) (i) holding analogous posts on regular basis in the parent cadre/ department; or
- (ii) with five years service in the grade after appointment thereto on a regular basis in the posts in Pay Level-10 in the Pay Matrix; or
- (iii) with seven years service in the grade rendered after appointment thereto on a regular basis in posts in Pay Level-9 in the Pay Matrix; and
- (b) possessing the following educational qualification and experience:-
 - (i) Master's Degree in Commerce / Economics/ Business Studies / MBA (Finance) /PGDM (Finance) / Corporate Secretaryship;
 - (ii) 3 years of experience in Commercial Taxation in Central / State / Union Territory Government / Public Sector Undertakings / Autonomous Organisation / University/Research Institution.

Desirable

- (i) Bachelor's Degree in Law (L.L.B.) Cost and Management Accountant / Chartered Accountant.

Standard Note

Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their senior would also be considered provided they are not

short of the requisite qualifying / eligibility service by more than half of such qualifying / eligibility service or 2 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 / eligibility service.

The period of deputation including the period of deputation in another *ex cadre* post held immediately preceding this appointment in the same or some other organisation / Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the last date of receipt of applications.

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 deputationist shall not be eligible for consideration for appointment by promotion.

12. If, a Departmental Promotion Committee exists, : *Departmental Promotion Committee :—*
what is its composition?

- | | |
|-------------------------------------|--------------|
| 1. Chairman / Member, | . . Chairman |
| Union Public Service Commission. | |
| 2. Chief Secretary to Government of | . . Member |
| Puducherry. | |
| 3. Secretary to Government | . . Member |
| (Commercial Taxes), Puducherry. | |

Departmental Confirmation Committee :—

- | | |
|---------------------------------------|--------------|
| 1. Chief Secretary to Government, | . . Chairman |
| Puducherry. | |
| 2. Secretary to Government | . . Member |
| (Commercial Taxes), Puducherry. | |
| 3. Secretary to Government (Finance), | . . Member |
| Puducherry. | |

13. Circumstances in which the Union Public : Consultation with the Union Public Service Commission
Service Commission to be consulted in making is necessary for promotion.
recruitment.

(By order of the Lieutenant-Governor)

CHOUDHARY MOHAMMED YASIN, I.A.S.,
Secretary-cum-Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 3/CT/E1/2026, Puducherry, dated 12th June 2026)

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No. F-5/4/65-GP., dated 11th January, 1965 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the notification issued in G.O. Ms. No. 17/CT/A1/2017, dated 23rd March, 2017 published as a Supplement to the Official Gazette No. 14 of the 4th April, 2017, save as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'B' Gazetted (Non-Ministerial) post of "Commercial Tax Officer" in the Commercial Taxes Department, Government of Puducherry, namely:—

1. *Short title and commencement.*— (i) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'B' Gazetted (Non-Ministerial) post of Commercial Tax Officer Recruitment Rules, 2026.

(ii) They shall come into force on and from the date of their publication in the Official Gazette.

2. *Number of posts, its classification and Pay Level in the Pay Matrix.*— The number of the said post, its classification and Pay Level in the Pay Matrix attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. *Method of recruitment, age-limit and other qualifications.*— The method of recruitment to the said post, age-limit, qualifications and other matters relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. *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 post:

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

5. *Power to relax.*— Where, the Lieutenant-Governor, Puducherry is of the opinion that it is necessary or expedient so to do, he/she 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.

6. *Savings.*— Nothing in these rules shall affect the reservations, relaxations in upper age-limit and other concessions required to be provided for Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time, in this regard.

SCHEDULE

RECRUITMENT RULES FOR THE POST OF COMMERCIAL TAX OFFICER

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- | | |
|--|---|
| 1. Name of the post | : Commercial Tax Officer. |
| 2. Number of posts | : 8 (Eight) [2026] Subject to variation dependent on workload |
| 3. Classification | : General Central Service – Non-Ministerial – Gazetted – Group – 'B'. |
| 4. Pay Level in the Pay Matrix | : 9 |
| | <i>Remark</i> : Level 9 (₹ 53,100 – ₹ 1,67,800) in the Pay Matrix |
| 5. Whether selection post / non-selection post | : Selection post |
| 6. Age-limit for direct recruits | : Not exceeding 35 years, (relaxable for Government servants up to 5 years in accordance with instructions or orders issued by Central Government). |
| 6 (a) Crucial description | : The crucial date for determining the age-limit shall be as advertised by the Union Public Service Commission. |
| 7. Educational and other qualification required for direct recruits. | : Essential |

Qualification :

- (i) Master's Degree in Commerce / Economics / Business Studies / MBA (Finance) / PGDM (Finance)/ Corporate Secretaryship.

Experience : Not applicable**Desirable***Qualification* :

- (i) Bachelor's Degree in Law (L.L.B.) / Chartered Accountant / Cost and Management Accountant.

Experience : Not applicable**Standard Note***Qualification* :

Qualifications are relaxable at the discretion of the Union Public Service Commission, for reasons to be recorded in writing, in the case of candidates otherwise well qualified.

Experience : Not applicable

8. Whether age and educational qualifications : *Age* : No
prescribed for direct recruitments will apply in the *Educational Qualification* : No, but must possess at least a Bachelor's Degree from a recognized University / Institution.
case of promotees.
9. Period of probation, if any : Two years
Remark : Two years for direct recruits.

Note : Direct recruits would be required to successfully complete a mandatory induction training of at least two weeks duration, as prescribed by the Competent Authority, for completion of probation.
10. Method of recruitment, whether by direct : **Method**
recruitment or by promotion or by deputation /
absorption and percentage of the vacancies to
be filled by various methods. *Direct recruitment :-*
Percentage – 30%
Promotion failing which Deputation including Short Term.
Contract :-
Percentage : 70%.

Any other :-
Promotion failing which by deputation including short
term contract direct recruitment.
11. In case of recruitment by promotion / deputation / : **Promotion**
absorption, grades from which promotion /
deputation / absorption is to be made. Deputy Commercial Tax Officer in Pay Level-7 in the Pay Matrix with 3 years service in the grade rendered after appointment thereto on a regular basis and have successfully completed the two weeks mandatory training in the Refresher Course as prescribed by the Organization.

Deputation (ISTC)
Officers under the Central or State Governments or Union Territories or Public Sector Undertakings or Recognized Research Institutions or Universities or Statutory or Autonomous Organizations :-
(a) (i) holding analogous posts on regular basis in the parent cadre Department ;or
(ii) with two years service in the grade rendered after appointment thereto on a regular basis in posts in Pay Level-8 in the Pay Matrix; or
(iii) with three years service in the grade rendered after appointment thereto on a regular basis in posts in Pay Level-7 in the Pay Matrix; and

- (b) possessing the educational qualifications and experience prescribed for direct recruits under column (7).

Standard Note

Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying / eligibility service by more than half of such qualifying / eligibility service or 2 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 / eligibility service.

The period of deputation including the period of deputation in another *ex cadre* post held immediately preceding this appointment in the same or some other organization / Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the last date of receipt of applications.

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 deputationist shall not be eligible for consideration for appointment by promotion.

12. If, a Departmental Promotion Committee exists, : *Departmental Promotion Committee :—*
what is its composition?

1. Chief Secretary to Government of Puducherry. . . Chairman
2. Secretary to Government (Commercial Taxes), Puducherry. . . Member
3. Deputy Commissioner (Commercial Taxes), Puducherry. . . Member

Departmental Confirmation Committee :—

1. Chief Secretary to Government of Puducherry. . . Chairman
2. Secretary to Government (Commercial Taxes), Puducherry. . . Member
3. Deputy Commissioner (Commercial Taxes), Puducherry. . . Member

13. Circumstances in which the Union Public Service Commission to be consulted in making recruitment. : Consultation with the Union Public Service Commission is necessary while filling up the post by direct recruitment.

(By order of the Lieutenant-Governor)

CHOUDHARY MOHAMMED YASIN, I.A.S.,
Secretary-cum-Commissioner of State Tax.

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 4/CT/E1/2026, Puducherry, dated 12th June 2026)

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No. 24/78/68-DH(S), dated 24th September, 1968 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the notification issued in G.O. Ms. No. 14/CT/A1/2017, dated 10th February, 2017 published as a Supplement to the Official Gazette No. 9 of the 28th February, 2017, save as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'A' post of "Deputy Commissioner (Commercial Taxes)" in the Commercial Taxes Department, Government of Puducherry, namely:—

1. *Short title and commencement.*— (i) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'A' Gazetted post of Deputy Commissioner (Commercial Taxes) Recruitment Rules, 2026.

(ii) They shall come into force on and from the date of their publication in the Official Gazette.

2. *Number of posts, its classification and Pay Level in the Pay Matrix.*— The number of the said post, its classification and Pay Level in the Pay Matrix attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. *Method of recruitment, age-limit and other qualifications.*— The method of recruitment to the said post, age-limit, qualifications and other matters relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. *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 post:

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

5. *Power to relax.*— Where, the Lieutenant-Governor, Puducherry is of the opinion that it is necessary or expedient so to do, he/she 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.

6. *Savings.*— Nothing in these rules shall affect the reservations, relaxations in upper age-limit and other concessions required to be provided for Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time, in this regard.

SCHEDULE

RECRUITMENT RULES FOR THE POST OF DEPUTY COMMISSIONER (COMMERCIAL TAXES)

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- | | | |
|---|---|---|
| 1. Name of the post | : | Deputy Commissioner (Commercial Taxes) |
| 2. Number of post | : | 1 (One) [2026] Subject to variation dependent on workload |
| 3. Classification | : | General Central Service – Non-Ministerial – Gazetted – Group – 'A'. |
| 4. Pay Level in the Pay Matrix | : | 12
<i>Remark : Level 12 (₹ 78,800 – ₹ 2,09,200) in the Pay Matrix</i> |
| 5. Whether selection post / non-selection post | : | Selection post |
| 6. Age-limit for direct recruits | : | Not Applicable |
| 7. Educational and other qualification required for direct recruits. | : | Essential

<i>Qualification</i> : Not applicable
<i>Experience</i> : Not applicable

Desirable

<i>Qualification</i> : Not applicable
<i>Experience</i> : Not applicable

Standard Note

<i>Qualification</i> : Not applicable
<i>Experience</i> : Not applicable |
| 8. Whether age and educational qualifications prescribed for direct recruitments will apply in the case of promotees. | : | <i>Age</i> : Not applicable
<i>Educational Qualification</i> : Not applicable |
| 9. Period of probation, if any | : | Not Applicable |
| 10. 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. | : | Method

Promotion failing which Deputation including Short Term Contract.

<i>Percentage</i> : 100% |
| 11. In case of recruitment by promotion / deputation / absorption, grades from which promotion / deputation / absorption is to be made. | : | Promotion

Assistant Commissioner / Appellate Assistant Commissioner (CT) in Pay Level 11 in the Pay Matrix with 5 years service in the grade rendered after appointment thereto on a regular basis and have successfully |

completed the two weeks mandatory training in the Refresher Course as prescribed and sponsored by Department.

Deputation (ISTC)

Officers under the Central or State Governments or Union Territories or Public Sector Undertakings or Recognized Research Institutions or Universities or Statutory or Autonomous Organizations :-

- (a) (i) holding analogous posts on regular basis in the parent cadre/Department ;or
- (ii) with five years service in the grade rendered after appointment thereto on a regular basis in posts in Pay Level 11 in the Pay Matrix; and
- (b) Possessing the following educational qualification and experience:-
 - (i) Master's Degree in Commerce / Economics / Business Studies / MBA (Finance) /PGDM (Finance) / Corporate Secretaryship;
 - (ii) 5 years of experience in Commercial Taxation in Central / State / Union Territory Government / Public Sector Undertakings / Autonomous Organization / University / Research Institution or any other Government recognized Institutions.

Desirable

Bachelor's Degree in Law (L.L.B.) / Chartered Accountant/ Cost and Management Accountant.

Standard Note

Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying / eligibility service by more than half of such qualifying / eligibility service or 2 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 / eligibility service.

The period of deputation including the period of deputation in another *ex cadre* post held immediately preceding this appointment in the same or some other organization / Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the last date of receipt of applications.

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 deputationist shall not be eligible for consideration for appointment by promotion.

12. If, a Departmental Promotion Committee exists, : *Departmental Promotion Committee :—*
what is its composition?

- | | |
|---|--------------|
| 1. Chairman / Member,
Union Public Service Commission. | . . Chairman |
| 2. Chief Secretary to Government of
Puducherry. | . . Member |
| 3. Secretary to Government
(Commercial Taxes), Puducherry. | . . Member |

13. Circumstances in which the Union Public : Consultation with the Union Public Service Commission
Service Commission to be consulted in making is not necessary.
recruitment.

(By order of the Lieutenant-Governor)

CHOUDHARY MOHAMMED YASIN, I.A.S.,
Secretary-cum-Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 5/CT/E1/2026, Puducherry, dated 12th June 2026)

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No. F.5/4/65-GP., dated 11th January, 1965 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the notification issued in G.O. Ms. No. 16/CT/A1/2017, dated 23rd March, 2017 published as a Supplement to the Official Gazette No. 14 of the 4th April, 2017, save as respects things done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry, hereby makes the following rules regulating the method of recruitment to the Group 'B' (Non-Gazetted – Non-Ministerial) post of "Deputy Commercial Tax Officer" in the Commercial Taxes Department, Government of Puducherry, namely:—

1. *Short title and commencement.*— (i) These rules may be called the Government of Puducherry, Commercial Taxes Department, Group 'B' (Non-Gazetted – Non-Ministerial) posts of Deputy Commercial Tax Officer Recruitment Rules, 2026.

(ii) They shall come into force on and from the date of their publication in the Official Gazette.

2. *Number of posts, its classification and Pay Level in the Pay Matrix.*— The number of the said post, its classification and Pay Level in the Pay Matrix attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. *Method of recruitment, age-limit and other qualifications.*— The method of recruitment to the said post, age-limit, qualifications and other matters relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. *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 post:

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

5. *Power to relax.*— Where, the Lieutenant-Governor, Puducherry is of the opinion that it is necessary or expedient so to do, he/she 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.

6. *Savings.*— Nothing in these rules shall affect the reservations, relaxations in upper age-limit and other concessions required to be provided for Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time, in this regard.

SCHEDULE

RECRUITMENT RULES FOR THE POST OF DEPUTY COMMERCIAL TAX OFFICER

1. Name of the post	: Deputy Commercial Tax Officer.
2. Number of posts	: 14 (Fourteen) [2026] Subject to variation dependent on workload.
3. Classification	: General Central Service – Non-Ministerial – Non-Gazetted – Group – 'B'.
4. Pay Level in the Pay Matrix	: 7 <i>Remark</i> : Level 7 (₹ 44,900 – ₹ 1,42,400) in the Pay Matrix
5. Whether selection post / non-selection post	: Selection Post
6. Age-limit for direct recruits	: Not Applicable
7. Educational and other qualification required for direct recruits.	: Essential <i>Qualification</i> : Not applicable <i>Experience</i> : Not applicable Desirable <i>Qualification</i> : Not applicable <i>Experience</i> : Not applicable

Standard Note*Qualification* : Not applicable*Experience* : Not applicable

8. Whether age and educational qualifications : *Age* : Not applicable
prescribed for direct recruitments will apply in the *Educational Qualification* : Not applicable
case of promotees.
9. Period of probation, if any : Not Applicable
10. Method of recruitment, whether by direct : **Method**
recruitment or by promotion or by deputation /
absorption and percentage of the vacancies to
be filled by various methods. Deputation including Short Term Contract
Percentage : 30%.

Promotion failing which Deputation including Short Term
Contract
Percentage : 70%.
11. In case of recruitment by promotion / deputation / : **Promotion**
absorption, grades from which promotion /
deputation / absorption is to be made. Assistant Commercial Tax Officer in Pay Level-6 in the
Pay Matrix with 5 years service in the grade rendered
after appointment thereto on a regular basis and
have successfully completed the two weeks mandatory
training in the Refresher Course as prescribed by the
Department.
- Deputation (ISTC)**
Officers under the Central / State Governments / Union
Territories / Universities / Recognized Research
Institutions / Public Sector Undertakings / Statutory or
Autonomous Organization:-
- (a) (i) holding analogous posts on regular basis in
the parent cadre/ Department; or
 - (ii) with 5 years service in the grade rendered after
appointment thereto on a regular basis in posts
in Pay Level-6 in the Pay Matrix or equivalent
in the parent cadre / Department; and
 - (b) possessing the following educational qualifications
and experience:
 - (i) Degree in Law / Commerce / Economics /
Business Studies / Corporate Secretaryship
from a recognized University or Institute;
 - (ii) Two years of experience in Commercial Taxation
in Central / State/Union Territory Government/
Public Sector Undertakings / Autonomous
Organization / University.

Desirable Qualification

- (i) Bachelor's Degree in Law (L.L.B.) or Cost and Management Accountant / Chartered Accountant.

Standard Note

Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying / eligibility service by more than half of such qualifying / eligibility service or 2 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 / eligibility service.

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 deputationist shall not be eligible for consideration for appointment by promotion.

The period of deputation including the period of deputation in another *ex cadre* post held immediately preceding this appointment in the same or some other organization / Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the last date of receipt of applications.

12. If, a Departmental Promotion Committee exists, : *Departmental Promotion Committee* :—
what is its composition?

- | | |
|--|-------------|
| 1. Chief Secretary, Government of Puducherry. | .. Chairman |
| 2. Secretary to Government (Commercial Taxes), Puducherry. | .. Member |
| 3. Deputy Commissioner (Commercial Taxes), Puducherry. | .. Member |

13. Circumstances in which the Union Public : Consultation with the Union Public Service Commission
Service Commission to be consulted in making : is not necessary.
recruitment.

(By order of the Lieutenant-Governor)

CHOUDHARY MOHAMMED YASIN, I.A.S.,
Secretary-cum-Commissioner of State Tax.

GOVERNMENT OF PUDUCHERRY
HOME DEPARTMENT

(G.O. Ms. No. 46, Puducherry, dated 16th June 2026)

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, read with the Notification No. F.5/4/65-GP., dated 11th January, 1965 of the Government of India, Ministry of Home Affairs, New Delhi and in supersession of the notification issued in G.O. Ms. No. 52, dated 22-09-2004 of the Home Department, Government of Puducherry, in so far as it relates to Schedule-I annexed thereto pertaining to the post of Assistant Commandant (Male) and published as a Supplement to the Official Gazette No. 1 of 4th January, 2005, save as respects thing done or omitted to be done before such supersession, the Lieutenant-Governor, Puducherry hereby makes the following rules regulating the method of recruitment to the Group 'A' post of Assistant Commandant (Male) in the India Reserve Battalion for Puducherry Police under the Ministry of Home Affairs, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Police, India Reserve Battalion (Assistant Commandant [Male] - Group 'A' post) Recruitment (Amendment) Rules, 2026.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Number of posts, its classification and Level in the Pay Matrix.*— The number of the said post, its classification and Level in the Pay Matrix attached thereto, shall be as specified in columns (2) to (4) of the Schedule annexed hereto.

3. *Method of recruitment, age-limit and other qualifications.*— The method of recruitment to the said post, age-limit, qualifications and other matters relating thereto, shall be as specified in columns (5) to (13) of the said Schedule.

4. *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 post:

Provided that the Lieutenant-Governor may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and there are other grounds for so doing, exempt any person from the operation of these rules.

5. *Power to relax.*— Where the Lieutenant-Governor is of the opinion that it is necessary or expedient so to do, he 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.

6. *Saving.*— Nothing in these rules shall affect the reservations, relaxation in upper age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes and other special categories of persons, in accordance with the orders issued by the Government from time to time, in this regard.

SCHEDULE – I

**RECRUITMENT RULES FOR THE POST OF ASSISTANT COMMANDANT (MALE) IN
INDIA RESERVE BATTALION, PUDUCHERRY**

- | | |
|---|---|
| 1. Name of the post | : Assistant Commandant (Male) |
| 2. Number of posts | : 7 (Seven) [2022] *Subject to variation dependent on workload. |
| 3. Classification | : General Central Service – Non-Ministerial – Gazetted – Group – A. |
| 4. Pay Level in the Pay Matrix | : 10 |
| 5. Whether selection post or non-selection post | : Selection post |
| 6. Age-limit for direct recruits | : Not applicable |
| 7. Educational and other qualification required for direct recruits. | Essential

<i>Qualification</i> : Not applicable
<i>Experience</i> : Not applicable

Desirable

<i>Qualification</i> : Not applicable
<i>Experience</i> : Not applicable |
| 8. Whether age and educational qualifications prescribed for direct recruitments will apply in the case of promotees. | <i>Age</i> : Not applicable
<i>Educational Qualification</i> : Not applicable |
| 9. Period of probation, if any | : 2 years |
| 10. 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. | <i>Deputation</i> : 30%
<i>Promotion failing, which deputation:</i> 70% |
| 11. In case of recruitment by promotion / deputation / absorption grades from which promotion / deputation / absorption is to be made. | Promotion
Inspector of Police [Male] in IRBn in Level-7 in the Pay Matrix with 5 years service in the grade rendered after appointment thereto on a regular basis.

Deputation
Police officers under the Union Territory Administration of Puducherry or officers from Central Armed Police Forces or officers from India Reserve Battalion of States/Union Territories Administration: |

- (i) Holding analogous posts on regular basis in the parent cadre/department; or
- (ii) With 2 years service in the grade rendered after appointment thereto on a regular basis in Level-9 in the Pay Matrix.
- (iii) With 4 years service in the grade rendered after appointment thereto on a regular basis in Level-8 in the Pay Matrix.
- (iv) With 5 years service in the grade rendered after appointment thereto on a regular basis in Level-7 in the Pay Matrix.

Standard Note : Where juniors who have completed their qualifying / eligibility service are being considered for promotion, their senior would also be considered, provided they are not short of the requisite qualifying / eligibility service by more than half of such qualifying / eligibility service or 2 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 / eligibility service.

The period of deputation including the period of deputation in another *ex cadre* post held immediately preceding this appointment in the same or some other organisation / department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the last date of receipt of applications.

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 deputationist shall not be eligible for consideration for appointment by promotion.

12. If, a Departmental Promotion Committee exists, : *Departmental Promotion Committee :—*
what is its composition?

- 1. Chairman/ Member, UPSC . . Chairman
- 2. Chief Secretary to Government, . . Member
Puducherry.
- 3. Director / Inspector General of Police, . . Member
Puducherry.
- 4. Commandant, India Reserve Battalion . . Member

Departmental Confirmation Committee :—

1. Chief Secretary to Government, . . Chairman
Puducherry.
2. Director / Inspector General of Police, . . Member
Puducherry.
3. Commandant, India Reserve Battalion . . Member

13. Circumstances in which the Union Public : Consultation with the Union Public Service Commission
Service Commission is to be consulted in making is necessary on promotion.
recruitment.

(By order of the Lieutenant-Governor)

M.V. HIRAN,
Under Secretary to Government (Home).