

THE ANDHRA PRADESH GAZETTE
PART 1-EXTRAORDINARY
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NOTIFICATIONS BY GOVERNMENT

REVENUE DEPARTMENT
(C.T.I)

ANDHRA PRADESH COMMERCIAL TAX SERVICE RULES, 1994 – ORDERS.
(G.O.Ms.No. 360 Revenue (CT-1) 23rd April, 1994)

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of all the rules on the subject the Governor of Andhra Pradesh Commercial Taxes Service.

RULE

1. SHORT TITLE : These rules may be called the **Andhra Pradesh** Commercial Taxes Service Rules, 1994.
2. **CONSTITUTION** – The service shall consists of the following categories of posts.

Category (1) - Addl. Commissioner, Commercial Taxes.

Category (2) - Joint Commissioner, Commercial Taxes.

Category (3) - Deputy Commissioner, Commercial Taxes.

Category (4) - Assistant Commissioner, Commercial Taxes..

Category (5) - Commercial tax Officer.

Category (6) - Deputy Commercial Tax Officer.

3. **METHOD OF APPOINTMENT** – Subject to the other provisions in these rules, the method of appointment for the several categories shall be as follows:

S. No	Category	Method of appointment
1	Additional Commissioner (Commercial Taxes)	By promotion from category (2)
2.	Joint Commissioner (Commercial Taxes)	By promotion from category (3)
3.	Deputy Commissioner (Commercial Taxes)	By promotion from category (4)
4.	Assistant Commissioner (Commercial Taxes)	By promotion from category (5)
5.	Commercial Tax Officer	(i) By direct recruitment; (ii) By promotion from category (6); (iii) By transfer from the category of Section Officers/Private Secretaries to Secretaries Government of Andhra Pradesh Secretariat (except Law and Finance and Planning (Finance Wing) Department.
6.	Deputy Commercial Tax Officer	(i) By transfer from the category of Assistant Commercial Tax Officers in the Andhra Pradesh Commercial Taxes Subordinate Service. (ii) By transfer from the category of Superintendents of the officer of Commissioner of Commercial Taxes

and Sales Tax Appellate Tribunal.

Note (1):- The cycle of the appointment by direct recruitment, by promotion and by transfer to the category of Commercial Tax Officers shall be in the following manner:

First vacancy	::	By direct recruitment
Second vacancy	::	By promotion
Third vacancy	::	By promotion
Fourth vacancy	::	By direct recruitment
Fifth vacancy	::	By promotion
Sixth vacancy	::	By promotion
Seventh vacancy	::	By direct recruitment
Eighth vacancy	::	By promotion
Ninth vacancy	::	By promotion
Tenth vacancy	::	By transfer from Section Officer and Private Secretaries to Secretaries to . Government