



# Punjab Government Gazette

## EXTRAORDINARY

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**PART-III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**NOTIFICATION**  
The 27th January, 2026

**No.G.S.R.9/Const./Art.309/2026.**- In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, regulating the recruitment and conditions of Service of the persons appointed to the Punjab Excise and Taxation Department (Subordinate Offices) Group-‘A’ Service, namely:-

**RULES**

1. **Short title, commencement and application.**-(1) These rules may be called the Punjab Excise and Taxation Department (Subordinate Offices) Group-A Service Rules, 2026.  
(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.  
(3) They shall apply to all the posts, specified in Appendix ‘A’.
2. **Definitions.- In these rules, unless the context otherwise requires,-**
  - (a) "Appendix" means an Appendix appended to these rules;
  - (b) "Administrative Secretary", where ever appearing in these rules means the Special Chief Secretary or Additional Chief Secretary or Financial Commissioner or Principal Secretary or Secretary, whosever if the administrative head of the Department;
  - (c) "Government" means the Government of the State of Punjab in the Department of Excise and Taxation; and
  - d) "Service" means the Punjab Excise and Taxation Department (Subordinate Offices) Group-A Service.
3. **Number and character of posts.**- The Service shall comprise the posts specified in Appendix "A":

Provided that nothing in these rules shall affect the inherent right of the Government to add or to reduce the number of such posts or to create new posts with different designations and scales of pay, whether permanently or temporarily.
4. **Appointing Authority.**- Appointment to the Service shall be made by the Government.
5. **Method of appointment, qualifications and experience.**- (1) All Appointments to the Service shall be made in the manner specified in Appendix ‘B’:

Provided that if no suitable candidate is available for appointment to the Service by promotion or by direct appointment, the

appointment to the Service shall be made by transfer of a person holding an analogous post under the State Government or Government of India.

(2) No person shall be appointed to a post in the Service, unless he possesses the qualification and experience, as specified against that post in Appendix 'B'.

(3) Appointment to the Service by promotion shall be made on seniority-cum-merit basis, but no person shall have any right to claim promotion on the basis of seniority alone.

6. **Pay of members of the Service.**-The members of the Service shall be entitled to such scales of pay, as may be authorised by the Government of Punjab from time to time. The scales of pay at present in force in respect of the members of the Service are given in Appendix "A".
7. **Discipline, penalties and appeal.**- (1) In the matters of discipline, punishment and appeal, the member of the Service shall be governed by the Punjab Civil Services (Punishment and Appeal) Rules, 1970, as amended from time to time.  
(2) The authority empowered to impose penalties as specified in rule 5 of the Punjab Civil Services (Punishment and Appeal) Rules, 1970 and the Appellate Authority there under, in respect of the member of the Service, shall be as specified in Appendix 'C'.
8. **Application of the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994.**- (1) In respect of the matters, which are not specifically provided in these rules, the members of the Service shall be governed by the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994, as amended from time to time.  
(2) The Punjab Civil Services (General and Common Conditions of Service) Rules, 1994, at present in force, are contained in Appendix 'D'.
9. **Interpretation.**-If any question arises as to the interpretation to these rules, the Government in consultation with the Department of Personnel shall decide the same.

Appendix-'A'

See Rules 1 (3), 3 and 6

Serial No.	Designation of the post	Number of posts	Pay level/scale for the members of the Service recruited in the Government service prior to 17.07.2020 (in rupees)	Pay level/scale for the members of the Service recruited in the Government service on or after 17.07.2020 (in rupees)
1	2	3	4	5
1.	Superintendent Grade-I	7	48700-154300 (Level-16)	---

Note: The pay/scale on the pattern of the 7<sup>th</sup> Central Pay Commission shall be applicable to the member of the Service recruited on or after 17.7.2020. Further, such member shall be entitled only for pay level/scale on the pattern of the 7<sup>th</sup> Central Pay Commission at the time of promotion also. Pay Level/scale of 6<sup>th</sup> Punjab Pay Commission shall not be applicable to such member at the time of promotion.

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Appendix-'B'  
(See rule 5)

Serial No.	Designation of the post	Percentage for appointment by		Qualification and experience for appointment by	
		Direct appointment	Promotion	Direct appointment	Promotion
1.	Superintendent Grade-I	--	Hundred percent	--	From amongst the Superintendents Grade-II working in the Subordinate field offices, under the control of Taxation Commissioner, Punjab or Excise Commissioner, Punjab, who have an experience of working as such for a minimum period of two years.

**Appendix-'C'**  
(See rule 7)

Serial No.	Designation of post	Nature of penalty or order	Authority empowered to impose penalty or pass order	Appellate authority
1.	Superintendent Grade-1	Major and Minor Penalties	Administrative Secretary	Minister-In-Charge

**APPENDIX 'D'**  
(See rule 8)

*Punjab Civil Services (General and Common Conditions of Service) Rules, 1994*  
*Published vide Notification No. G.S.R.33/Const./Art.309/94, dated 4.5.1994*  
*Last Updated 30th September, 2019 [pu939]*

**Government of Punjab**  
**Department of Personnel**  
**(Personnel Policies I-Branch)**

**No. G.S.R.33/Const./Art.309/94.** - In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and all other powers enabling in this behalf, the Governor of Punjab is pleased to make the following rules regulating the recruitment and general and common conditions of service of persons appointed to Group 'A', Group 'B' and Group 'C' services in connection with the affairs of the State of Punjab, namely: -

**1. Short title, commencement and application.** - (1) These rules may be called the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994.

(2) They shall come into force at once.

(3) They shall apply to all the posts in Group 'A', Group 'B' and Group 'C' services in connection with the affairs of the State of Punjab.

**2. Definition.** - In these rules, unless the context otherwise requires -

- (a) "*appointing authority*" means an appointing authority specified as such in the Service Rules made under article 309 of the Constitution of India in respect of any service or Post in connection with the affairs of the State of Punjab.
- (b) "*Board*" means the Subordinate Service Selection Board, Punjab or any other authority constituted to perform its functions;
- (c) "*Commissioner*" means the Punjab Public Service Commission;
- (d) "*direct appointment*" means an appointment made otherwise than by promotion or by transfer of a person already in the service of Government of India or of a State Government;
- (e) "*Government*" means the Government of the State of Punjab in the Department of Personnel and Administrative Reforms;
- (f) "*recognised university or institution*" means, -
  - (i) any university or institution incorporated by law in any of the State of India; or
  - (ii) any other university or institution, which is declared by the Government to be recognised university or institution for the purposes of these rules;

- (g) "Service" means any Group 'A' Service, Group 'B' Service and Group 'C' Service constituted in connection with the affairs of the state of Punjab as per scales given in the Appendix.
- (h) "Service Rules" means the service rules made under article 309 of the Constitution of India regulating the recruitment and conditions of service of persons appointed to any service or post in connection with the affairs of the State of Punjab; and
- (i) (i) "War hero" means a defence services personnel, or a para-military forces personnel, who is bona fide resident of Punjab State and has been killed or discharged from service on account of disability suffered by him on or after 1<sup>st</sup> January, 1999, while fighting in a war declared so by Government of India, in operations in Kargil or any other sector in J and K in the on going conflict with Pakistan or in any other operations which may be notified by the State Government to have been undertaken for preserving the unity and integrity of the Country; or
- (ii) a defence service personnel or a para-military forces personnel who was a bona fide resident of Punjab State and was posthumously decorated with Parmvir Chakra, Mahavir Chakra or Vir Chakra;

provided that,-

- (a) In exceptional instances, the cases of such War Heroes may also be covered, with the prior approval of the Department of Personnel who though not bona fide residents of Punjab State are yet closely connected to the State of Punjab;
- (b) In the case of War Heroes, falling in the category (ii) above, the benefits to be given by the State Government will be restricted only to first generation dependent members/next of the kin.

**Note.** - The Government reserves the right to include any other category of Awardees for the purpose of providing employment to the category of War Heroes, as may be notified.

**3. Nationality, domicile and character of person appointed to the Service. - (1)** No person shall be appointed to the Service unless he is, -

- (a) a Citizen of India; or
- (b) a Citizen of Nepal; or
- (c) a Subject of Bhutan; or
- (d) a Tibetan refugee who came over to India before the 1<sup>st</sup> day of January, 1962 with the intention of permanently settling in India; or
- (e) a person of India origin who has migrated from Pakistan, Burma, Sri Lanka and East African Countries of Kenya, Uganda and United Republic of Tanzania (formerly Tanganyika and Zanzibar), Zambia, Malawi, Zaire, Ethiopia and Vietnam with the intention of permanently settling in India;

Provided that a person belonging to any of the categories (b), (c), (d) and (e) shall be person in whose favour a certificate of eligibility has been given by the Government of Punjab in the Department of Home Affairs and Justice.

(2) A person in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Commission or the Board, as the case may be, on his furnishing proof that he has applied for the certificate but he shall not be appointed to the service unless the necessary certificate is given to him by the Government of Punjab in the Department of Home Affairs and Justice.

(3) No person shall be recruited to the service by direct appointment, unless he produced,-

(a) a certificate of character from the principal academic officer of the university, college, school or institution last attended, if any, and similar certificate from two responsible persons not being his relatives, who are well acquainted with him in his private life and are unconnected with his university, college, school or institution; and

(b) An affidavit to the effect that he was never convicted for any criminal offence involving moral turpitude and that he was never dismissed or removed from service or any State Government or of Government of India, or of any Public Sector Undertaking.

**4. Disqualification.** - No person :-

(a) who has entered into or contracted a marriage with a person having 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 Service:

Provided that the Government, 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.

**5. Age.** - (1) No person shall be recruited to the Service by direct appointment, if he is less than eighteen years or is more than thirty years of age in the case of non-technical posts and thirty-five years in the case of technical posts on the 1st day of January of the year immediately preceding the last date fixed for submission of applications by the Commission or the Board, as the case may be, or unless he is within such range of minimum and maximum age limits as may be specifically fixed by the Government from time to time:

Provided that where different lower and upper age limits have been specifically prescribed for posts in the Service Rules, these limits shall be made applicable for appointment to such posts:

Provided further that the upper age limit may be relaxed upto forty-five years in the case of persons already in the employment of the Punjab Government or any Board, Corporation, Commission or Authority under it, other State Government or the Government of India.

Provided further that in the case of candidates belonging to Scheduled Castes and other Backward Classes, the upper age limit shall be such as may be fixed by the Government from time to time.

(2) In the case of ex-servicemen, the upper age limit shall be as has been prescribed in the Punjab Recruitment of Ex-servicemen Rules, 1982, as amended from time to time.

(3) In the case of appointment on compassionate grounds on priority basis, the upper age limit shall be such as may be specifically fixed by the Government from time to time.

(4) In the case of appointment of a War-hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him or his widow or dependent member of his family, the upper age limit shall be such as may be specifically fixed by the Government from time to time.

**5A. Increase in upper age limit.** - Notwithstanding anything contained in rule 5, on and with effect from the commencement of the Punjab Civil Services (General and Common Conditions of Service) Amendment Rules, 2010, where in any other Service rules, or in Government instructions, the upper age limit for appointment to any service or for any category or persons, if different from thirty-five years, it shall be deemed to have been increased by two years.

**6. Qualification.** - Subject to the provisions of these rules, the number and character of posts, method of recruitment and educational qualifications and experience for appointment to a post or posts in a Service and the departmental examination if any, shall be such as may be specified in the Service Rules made for that Service:

Provided that where appointment of Group 'A' or Group 'B' non-technical post is offered to a war-hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him or his widow or dependent member of his family, under the instructions issued in this behalf by the Government, the educational qualification to be possessed by such person shall be graduation from a recognised university. Such person who is offered Group 'A' or Group 'B' or Group 'C' nontechnical post, shall not, however, be required to possess experience of technical or nontechnical post at the time of his initial appointment.

**7. Probation.** - (1) A person appointed to any post in the service shall remain on probation for a period of two years, if recruited by direct appointment and one year if appointed otherwise:

Provide that -

- (a) any period, after such appointment, spent on deputation on a corresponding or a higher post shall count towards the period of probation;
- (b) in any case of an appointment by transfer, any period of work on an equivalent or higher rank, prior to appointment to the Service, may in the discretion of the appointing authority, be allowed to count towards the period of probation;
- (c) any period of officiating appointment to the Service at the end of period of probation, shall be counted towards the period of probation.
- (d) any kind of leave not exceeding six months, during or at the end of period of probation, shall be counted towards the period of probation.

(2) If, in the opinion of the appointing authority, the work or conduct of a person during the period of probation is not satisfactory or he has failed to pass the departmental examination, if any, prescribed in Service Rules within a period not exceeding two and a half years from the date of appointment, it may, -

- (a) if such person is recruited by direct appointment dispense with his service, or revert him to a post on which he held lien prior to his appointment to the Service by direct appointment; and
  - (b) if such person is appointed otherwise -
    - (i) revert him to his former post; or
    - (ii) deal with him in such other manner as the terms and conditions of the previous appointment permit.
- (3) On the completion of the period of probation of a person, the appointing authority may -
- (a) if his work and conduct has in its opinion been satisfactory -
    - (i) confirm such person, from the date of his appointment or from the date he completes his period of probation satisfactorily, if he is not already confirmed; or
    - (ii) declare that he has completed his probation satisfactorily, if he is already confirmed; or
  - (b) if his work or conduct has not been in its opinion, satisfactory or if he has failed to pass the departmental examination, if any, specified in the Service Rules-
    - (i) dispense with his services, if appointed by direct appointment or if appointed otherwise revert him to his former post, or deal with him in such other manner as the terms and conditions of his previous appointment may permit;
    - (ii) extend his period of probation and thereafter pass such order as it could have passed on the expiry of the period of probation as specified in sub-rule (1):

Provided that the total period of probation including extension, if any, shall not exceed four years, if recruited by direct appointment and three years if appointed otherwise.

**8. Seniority.** - The seniority inter se of persons appointed to posts in each cadre of a Service shall be determined by the length of continuous service on such post in that cadre of the Service.

Provided that in the case of persons recruited by direct appointment who join within the period specified in the order of appointment or within such period as may be extended from time to time by the appointing authority subject to a maximum of four months from the date of order of appointment the order of merit determined by the Commission or the Board, as the case may be, shall not be disturbed:

Provided further that in case a person is permitted to join the post after the expiry of the said period of four months in consultation with the Commission or the Board, as the case may be, his seniority shall be determined from the date he joins the post:

Provided further that in case any person of the next selection has joined a post in the cadre of the concerned Service before the person referred to in the preceding

proviso joins, the person so referred shall be placed below all the persons of the next selection who join within the time specified in the first proviso:

- (a) a person appointed by direct appointment shall be senior to a person appointed otherwise;
- (b) a person appointed by promotion shall be senior to a person appointed by transfer;
- (c) in the case of persons appointed by promotion or transfer, the seniority shall be determined according to the seniority of such persons in the appointments from which they were promoted or transferred; and
- (d) in the case of persons appointed by transfer from different cadres their seniority shall be determined according to pay, preference being given to a persons who was drawing a higher rate of pay in his previous appointment; and if the rate of pay drawn are also the same, then by their length of service in these appointments and if the length of service is also the same, an older person shall be senior to a younger person.

Provided further that in the case of persons recruited by direct appointment in the same cadre obtaining equal marks during same selection process, their inter-seniority shall be determined on the basis of their age. This is, an older person shall be senior shall be senior to the younger person.

**Note.** - Seniority of persons appointed on purely provisional basis or on ad hoc basis shall be determined as and when they are regularly appointed keeping in view the dates of such regular appointment.

**9. Liability of members of Service to transfer.** - A member of a Service may be transferred to any post whether included in any other service or not, on the same terms and conditions as specified in rule 3.17 of the Punjab Civil Service Rules, Volume-I, Part-I.

**10. Liability to serve.** - A member of Service shall be liable to serve at any place, whether within or out of the State of Punjab, on being ordered so to do by the appointing authority.

**11. Leave, Pension and other matters.** - In respect of pay, leave, pension and all other matters not expressly provided for in these rules, a member of Service shall be governed by such rules and regulations as may have been or may hereafter be adopted or made by the competent authority.

**12. Discipline, penalties and appeals.** - (1) In the matter of discipline, punishment and appeals, a member of Service shall be governed by the Punjab Civil Services (Punishment and Appeal) Rules, 1970 as amended from time to time.

(2) The authority empowered to impose penalties specified in rule 5 of the Punjab Civil Services (Punishment and Appeal) Rules, 1970 and the appellate authority thereunder in respect of the Government employee shall be such as may be specified in the Service Rules.

**13. Liability for vaccination and re-vaccination.** - Every member of a Service shall get himself vaccinated or re-vaccinated when Punjab Government so directs by a special or general order.