

भारत सरकार  
प्रधान मुख्य आयकर आयुक्त का कार्यालय,  
10 वीं मंजिल, B ब्लॉक, आयकर शिखर,  
10-2-3, ए.सी. गार्ड्स,  
हैदराबाद-500 004  
टेलीफोन :040-23241427



**GOVERNMENT OF INDIA**  
Office of the Pr.Chief Commissioner of  
Income Tax,  
10<sup>th</sup> Floor, B Block, Income tax Towers,  
10-2-3, AC Guards, Hyderabad-500004  
Tel No:040-23241427  
Email:hyderabad.dcit.hq.admin@  
incometax.gov.in

F.No. Pr. CCIT/2(9)(a)/Estt/ITI/2026-27

Date:15.06.2026

**MEMORANDUM**

Sub: Establishment – I.T. Department, Andhra Pradesh & Telangana –  
Promotion to the cadre of Inspector of Income Tax on Regular Basis - for  
Vacancy Year 2026 - Allotment – Reg.

Ref: This office Memorandum of even number dated 09.01.2026.

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Consequent upon recommendations of the Review Departmental Promotion Committee, the following officials who were earlier promoted to the cadre of ITI on ad-hoc basis for the V.Y. 2025 *vide* memorandum cited under reference, are hereby promoted on **regular basis** with immediate effect and are allotted to the charges mentioned in Column No. 4, for posting in the station mentioned in Column No. 5 of the table below.

**(VACANCY YEAR: 2026)**

Sl. No	Emp ID	Name & Designation (Shri/Smt)	Appointing Authority	Station	V.Y.	Nature of Promotion
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	172066	Bhanu Prasad Reddy, ITI Ad-hoc	CCIT, Visakhapatnam	Visakhapatnam	2026	Regular
	167884	Challa Srinivas Reddy, ITI Ad-hoc	PDIT(Inv.), Hyderabad	Hyderabad	2026	Regular

2 The respective Competent Authority shall issue the promotion order immediately in respect of the officials mentioned above and endorse a copy thereof to this office. The date of joining of the Officials shall be intimated to this office by respective Charge by **19.06.2026**.

3. The following conditions should be mentioned in the promotion order to be issued by the appointing authority:-

- His/her promotion is purely provisional;
- He/she will be liable for reversion –

*Behind every progressive nation stands a responsible taxpayer*

- (i) if after a review of the vacancies, it is found that his/her promotion is in excess of the vacancies available; Or
  - (ii) if found unfit for retention in the post of Income Tax Inspector
- c) His/her promotion and seniority in the cadre of Income Tax Inspector will be liable for revision at any point of time subject to seniority made in accordance with outcome of the following cases.
- (i) OA No. 111 of 2023 pending before Hon'ble CAT, Hyderabad Bench
  - (ii) Decision to be taken by a larger bench of five Hon'ble Supreme Court Judges, as mentioned at para 35 of judgement dated 14.12.2022 by Hon'ble Supreme Court in the case of Hariharan and others Vs Harshvardhan Singh Rao(SLP(c) No. 16161 of 2018)
  - (iii) The orders that may be passed by the Hon'ble Supreme Court in Jarnail Singh and Ors Vs. Lachhmi Narain Gupta and Ors. [Civil Appeal No. 629 of 2022 arising out of SLP (C) No. 30621 of 2011] and other connected matters or any other Court case (s) before Hon'ble Court/Tribunal.
  - (iv) Outcome of any other case (s) pending before the Hon'ble Supreme Court of India, Hon'ble High Court of Telangana, Hon'ble High Court of Andhra Pradesh, Hon'ble CAT.
- d) His/her promotion and seniority in the cadre of Income Tax Inspector will be liable for revision at any point of time subject to any directions/clarifications issued by DoPT/CBDT.
- e) Further, his/her seniority will also be liable for revision, if any bonafide mistake is found with reference to any records.
- f) Their promotion is subject to outcome of recasting of reservation rosters in the feeder cadres of ITI in accordance with DOP&T's O.M. No. 36012/45/2005-Estt (Res.) dated 10.08.2010.
- g) His/ her promotion / inter se seniority is subject to the outcome of supplementary / Review DPC, if any and placement of his/her position as per reservation roster.
- h) His / Her seniority will be liable for re-consideration / re-fixation in the event of any claims of seniority that may be filed at any point of time, upon being found, with reference to the records that the claim is correct.
- i) The promotions of the above officials shall be subject to revision of Office Superintendents, if any consequent to implementation of Hon'ble Supreme Court judgement dated 27/11/2012 in N.R. Parmar case and other similar cases, including Rajeev Mohan Case on the matter pending, if any in various courts.
- j) The promotions will be subject to the directions/ clarifications issued by the Board / DOPT, in connection with the following OMs and any other OMs relating to the

subject matter (i) DOPT's O.M.No.36012/2/96-Estt(Res.) dated 2/7/1997, (ii) DOPT OM No.36012/11/2016-Estt.(Res.) dated 30/09/2016 (iii) any further orders which may be passed by the Hon'ble Supreme Court, as per DOPT's OM in F. No. 3602/11/2016-Estt(Res-I)(Pt.-II) dated 15.06.2018. (iv) CBDT letter in F.No. A-35015-26/2018-Ad.VI dt.27.05.2019, 20.02.2020, 12.02.2021 & 26.10.2021. (v) DOPT OM No. 20011/2/2019-Estt(D) dt 13.08.2021.

4. The attention of the promoted officials is invited to MHA's O.M. F. No. 7/1/80-Estt-P.1 dated 26/09/1981 and the Ministry of Finance, Department of Expenditure (Implementation Cell) O.M. in F.No. 1/1/2008 & DOPT O.M no. 13/02/2017-Estt (Pay-I) dated 27.07.2017 regarding exercising of option for fixation of pay on promotion.
5. If the pay of the official has already been upgraded under ACP/MACP scheme to the pay scale of Income tax Inspector then he/she will not be eligible for pay fixation consequent to this promotion.
6. The promotion order should be issued in the prescribed proforma immediately.
8. This issues with the approval of the Pr. Chief Commissioner of Income Tax, Andhra Pradesh & Telangana

**Sd/-**

**(SARISH KUMAR IRUKULLA, I.R.S)**  
Commissioner of Income Tax(Admn. & TPS)  
Andhra Pradesh & Telangana, Hyderabad

**To:**

The Appointing Authority mentioned in Column No. 4.

**Copy to:**

1. The DGIT(Inv.), Hyderabad.
2. The Chief Commissioners of Income Tax; Hyderabad, Vijayawada, Visakhapatnam.
3. The Confidential Section/DPC File.
4. The Gen. Secretary, ITEF, Group 'C' Association, AP & TG, Hyderabad.
5. The ZAO,CBDT, Hyderabad/Visakhapatnam.

*P. Umamaheswara Rao*

**(P Umamaheswara Rao)**  
Income Tax Officer(HQ)(Personnel)(OSD)  
O/o Pr. CCIT, Andhra Pradesh & Telangana.