

भारत सरकार  
प्रधान मुख्य आयकर आयुक्त का कार्यालय,  
10 वीं मंजिल, सीब्लॉक, आयकर शिखर,  
10-2-3, ए.सी. गार्ड्स,  
हैदराबाद-500 004  
टेलीफोन :040-23236281



**GOVERNMENT OF INDIA**  
Office of the Pr. Chief Commissioner of  
Income Tax,  
10<sup>th</sup> Floor, C Block, Income tax Towers,  
10-2-3, AC Guards, Hyderabad-500004  
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**F.No.Pr.CCIT/2(6)(a)/Estt/2026-27**

**Date: 01-06-2026**

**MEMORANDUM**

Sub: Establishment - I.T. Department, Hyderabad - **Promotion to the cadre of Income Tax Officer on Regular basis - Allotment of Officers** - Regarding.

Ref: Memorandum in F.No.Pr.CCIT/2(6)(a)/Estt/2025-26 dated 09-01-2026.

\* \* \* \* \*

In pursuance to the recommendations of Departmental Promotion Committee, the following officers, who were initially promoted to the cadre of Income Tax Officer (ITO) on ad-hoc basis for the Vacancy Year 2025 vide reference cited above, are here by promoted on **regular basis** for the **Vacancy Year 2026 with effect from 01-06-2026:**

S. No.	Name of the Officer (Ms/Shri/Smt)	Current Posting in O/o.	Stationed at
(1)	(2)	(3)	(4)
1	CH S Bhanu Prakash, ITO (ad-hoc)	PCIT-1, Visakhapatnam	Eluru
2	Umamaheswara Rao Paidy, ITO (ad-hoc)	Pr.CCIT, AP & Telangana, Hyderabad	Hyderabad
3	Sushant Lal, ITO (ad-hoc)	PCIT(AU)-4, Hyderabad	Hyderabad

2. The respective Appointing Authority, under whose charge the officers being promoted as mentioned above shall issue the promotion order immediately and endorse a copy thereof to this office. The date of joining of the Officer shall be intimated to this office by respective CCIT/DGIT/PCIT/PDIT/CIT/DIT by **04-06-2026**.

I. The following conditions should be mentioned in the promotion order to be issued by the appointing authority mentioned at column no.3 above:

- The officers, in whose case financial upgradation under ACP/MACP scheme to the scale of ITO has already been granted, will not be eligible for pay fixation consequent to this promotion.
- His/Her promotion is purely provisional.
- He/She will be liable for reversion,
  - If, after a review of the vacancies, it is found that their promotion is in excess of the vacancies available; or if any candidate is omitted for any reason, becomes eligible for promotion subsequently.

ii) If his/her performance is found to be non-satisfactory in the post of Income Tax Officer.



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- d) His/Her attention is invited to MHA's O.M. in F.No.7/1/80-Estt.P. I dated 26.09.1981 read with CCS (Revised) Pay Rules, 2016 regarding exercising of option for fixation of pay on promotion.
- e) His/Her promotion / inter se seniority is subject to the outcome of Supplementary/ Review DPC, if any, and placement of his position as per the reservation roster.
- f) 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.
- g) His/Her promotion to the cadre of Income Tax Officer, Group 'B' (Gazetted) is subject to the outcome of the following cases pending before the Hon'ble High Court of Andhra Pradesh, Hon'ble High Court of Telangana, and the Hon'ble CAT, Hyderabad Bench.
- i) Writ Petition Nos. 25202 of 2009, 25203 of 2009, 22046 of 2009, 22084 of 2009, 22087 of 2009.
- ii) W. P. M. P. No. 19159/2011.
- iii) W.P. No.2847 of 2004, W.P. No.49976 of 2014, 41157 of 2014, 21700 of 2004 and 7118 of 2009.
- iv) O.A. No.477/479 of 2015 and O.A. No.557 of 2014 before Hon'ble CAT, Hyderabad
- v) OA Nos. 1666/2015, 1667/2015,1672/2015,1673/2015, 1674/2015 & 1675/2015 before Hon'ble CAT, Hyderabad.
- vi) Outcome of Writ Petition (WPSR 57107/2022) pending before the Hon'ble High Court of Telangana.
- vii) OA No. 111 of 2023 pending before Hon'ble CAT, Hyderabad Bench.
- viii) Decision to be taken by a larger bench of five Hon'ble Supreme Court Judges, as mentioned at Para 35 of judgment dated 14.12.2022 by Hon'ble Supreme Court in the case of Hariharan and others Vs Hardhavardhan Singh Rao (SLP (c) No. 16161 of 2018).
- ix) Outcome of Writ Petition (W.P. No. 33692/2026) pending before the Hon'ble High Court of Telangana.
- h) His/Her promotion as Income Tax Officer, Group 'B' (Gazetted) is subject to outcome of the orders that may be passed by the Hon'ble Supreme Court in Jarnail Singh and ors Vs. Lachhmil 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. Further, the order is also subject to outcome of any other court case (s) pending in any court of law, anywhere or any directions /clarifications of DoPT /CBDT in respect of disputed issues and service matters.
- i) His/Her promotion as Income Tax Officer, Group 'B' (Gazetted) is subject to the outcome of the decisions in various applications/ petitions pending, if any before Hon'ble High Court/ Hon'ble CAT, Hyderabad and Courts of India other than those mentioned above.
- j) The promotion of the above officers shall be subject to revision of seniority of Income Tax Inspectors, if any, consequent to the implementation of Hon'ble Supreme Court judgment dt.27.11.2012 in NR Parmar case and other similar cases, including Rajeev Mohan case, on the matter pending, if any, in various courts.



- k) His/Her promotion 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 OM No. 36012/2/96-Estt(Res.) dated 02/07/1997 (ii) DOPT's OM No. 36028/17/2001/Estt(Res) dated 11/07/2002 (iii) Clarification issued by the DOPT vide I.D.No.36028/11/2007-Ess(Res.) dated 24/07/2007, (iv) DOPT's OM No. 36012/11/2016-Estt(Res) dated 30/09/2016 (v) DOPT OM No A-13013/22/2016-Ad.VII dated 18/08/2017 (vi) DOPT OM No.20011 /2/2019-Estt(D) dt 13.08.2021
- l) His/Her promotion is subject to final outcome with regard to Board's letters in F.No. A-35015/26/2018-Ad.VI dated 27.05.2019 & A-35015/26/2018-Ad.VI dated 20.02.2020, 12/02/2021 & 26.10.2021.
3. **This issues with the approval of the Principal Chief Commissioner of Income Tax, Andhra Pradesh & Telangana.**

Sd/-

(SARISH KUMAR IRUKULLA)

आयकर आयुक्त (प्रशासन एवं करदाता सेवाएँ),  
Commissioner of Income Tax (Admn. & TPS),  
आन्ध्र प्रदेश एवं तेलंगाना / Andhra Pradesh & Telangana.

**To:**

The appointing authority mentioned in Column No. 3.

**Copy to :**

1. The Director General of Income tax (Inv.), Hyderabad / The Chief Commissioner of Income Tax, Hyderabad / Vijayawada / Visakhapatnam.
2. The Vigilance Section/DPC file/ Database file.
3. The General Secretary, ITGOA, AP&TS.
4. The Gen. Secretary, ITEF, AP&TS Circle, Hyderabad
5. The ZAO, CBDT, Hyderabad/Visakhapatnam.
6. The Hindi Section, O/o. Pr. CCIT, AP & TS, Hyderabad

(एम. पूनीत कुट्टैया) M. Punith Kuttaiah

उप आयकर आयुक्त (मुख्यालय) (प्रशासन)

Dy. Commissioner of Income Tax (HQ)(Admn.)(i/c)

कार्या. प्रमुआआ, आ.प्र. एवं तेलंगाना, हैदराबाद.

O/o Pr. CCIT, AP & TG, Hyderabad

