



**Office of the**

**Principal Chief Commissioner of Income Tax,  
Andhra Pradesh & Telangana**

10<sup>th</sup> Floor, IncomeTaxTowers, AC Guards, Hyderabad – 500 004,  
Tel. No. 040 – 23425474, Fax -23241427 Fax:040 23240403.

F.No.CCAP/Estt./ITI/36/2015-16/Vol.III.

Dated: 03.12.2015

**MEMORANDUM**

- Sub: **1.** Implementation of the decision of the Hon'ble Supreme Court in the case of Union of India & Ors. Vs. N.R.Parmar & Ors. (CA No.7514-7515 dated 27<sup>th</sup> November, 2012)  
**2.** Implementation of the judgements of the Hon'ble Central Administrative Tribunal, Hyderabad Bench in OA No. 598/2013 in the case of RSR Chandramurthy and Ors. and in OA No.1325/2013 in the case of Manas Ranjan Behera and Others dt 04.07.2014 (Final extension of time granted for implementation - 02.12.2015)  
**3.** Board's Advisory dated 29.09.2014, 07.11.2014 and 16.01.2015.  
**4.** DOPT OM No. 20011/1/2012-Estt.(D) dated 04.03.2014

\*\*\*\*

**Note on principles adopted in preparing the draft seniority list.**

1. The Board has advised that the NR Parmar Decision is applicable to the post of Inspector of Income Tax, Upper Division Clerks, Tax Assistants(Post restructure 2001) & Lower Division Clerks where there is component of both Direct Recruitment and promotion. Hence, the seniority in the cadre of Stenographers is not revised, as the Stenographer cadre does not have any promotion base for recruitment at entry level of Grade-3/Grade-2. The DOPT O.M. may not be applicable to Stenographers at all as it deals with inter-se seniority issues between two streams of filling up of posts-direct recruits and promotees. The CBDT had also not covered this cadre of stenographers in its advisory accordingly.
2. The principles applied for determination of seniority in the following modes of recruitment is given hereunder:

Sn	Cadre/Category	Reason/principle applied.
A	Sports Quota	The applicable OM is DOPT O.M.No.14015/1/76 - Estt.(D) dated 4.8.1980.

  
3/12/15

		<p>Where sportsmen are recruited through the Employment Exchange or by direct advertisement and are considered along with other general category candidates, <u>they may be assigned seniority in the order in which they are placed in the panel for selection.</u></p> <p>Where recruitment to a post is through a selection made by the Staff Selection Commission, whether by the competitive examination or otherwise, the <u>sportsmen recruited in the department themselves should be placed en bloc junior to those who have already been recommended by the Staff Selection Commission. The inter se-seniority of sportsmen will be in the order of selection.</u></p> <p><u>AS THE SPORTS QUOTA RECRUITMENT IS INTERMITTENT AND NOT ON REGULAR BASIS AND IS ALSO COMPLETELY AT THE DISCRETION OF THE CADRE CONTROLLING AUTHORITY, IN THE SENSE THAT IF PROPER AND SUITABLE CANDIDATES ARE NOT FOUND, THEY MAY NOT BE RECOMMENDED AND SELECTED FOR RECRUITMENT/APPOINTMENT AT ALL, THE DATE OF SELECTION/APPOINTMENT LETTER IS TAKEN AS THE BASIS TO DETERMINE THE RECRUITMENT YEAR</u></p>
B	Compassionate	<p>The applicable OM is DOPT O.M. No. 20011/1/2008-Estt.(D) dated 11.11.2010</p> <p><i>A person appointed on compassionate grounds in a particular year is placed at the bottom of all the candidates recruited/appointed through direct recruitment, promotion etc. in that year, irrespective of date of joining of candidate on compassionate appointment.</i></p> <p>As per the Scheme of Compassionate Appointments, the date of joining is the date of appointment.</p> <p>The Committee has carefully examined the OMs issued by the DOPT on Compassionate Scheme from 1987 onwards and also an order dated 24-02-2015 passed by the Hon'ble CAT, Principal</p>

*Kang*  
3/12/15

		<p>Bench, Delhi in the case of Smt.Shahnaz Khan Vs Union of India (OA No.1391/2013). The Hon'ble CAT in its order had cited specifically the OM dated 11-11-2010, wherein clarification regarding fixation of seniority was given, and its applicability to the applicant in the OA who joined the Government service in the year 1992 under compassionate grounds, i.e., earlier to the present 1998 Scheme, was upheld.</p>
C	Intercharge Officials	<p>The applicable Letter is Boards Ir. in F.No.A-22020/76/89-AD.VII dated 14.05.1990</p> <p><b>2(f)</b> The service rendered in the old charge will not be counted in the new charge for the purpose of seniority. He/she will be placed at the bottom of the list of the employees of the concerned Cadre in the new charge. Seniority in the cadre in the charge to which person is transferred will start from the day that person reports for duty in that charge. However, he will not rank senior to any official who belongs to a batch selected on merit whose inter-se-seniority is not regulated by date of joining.</p> <p>Representations received from Interchange Officials addressed to the Board were forwarded to the Board. The Board has advised to follow its Circular dated 14.05.1990 on Interchange transfers.</p> <p>In case of an interchange transferee therefore, his slot and the year remains fixed. The occupants of the D.R slots above him will undergo change on application of the Judgement in the case of N.R.Parmar.</p> <p>The Parmar Committee considered that the interchange transferee would be aggrieved as the D.R persons who join along with him in that year would move ahead and the D.Rs who join after him in the next year may also be placed above him.</p> <p>For example, an interchange transferee may be placed in R.Y 1998-99 and by virtue of Parmar decision, it may happen that the D.Rs who join in</p>

*Dero*  
3/2/15

	<p>1998-99 may now move to R.Y 1997-98 leaving the interchange transferee behind, if the requisition letter was sent in 1997-98.</p> <p>Further, the D.Rs who join in the year 1999-2000 or even 2000-01 may now come to R.Y 1998-99 if the requisition letter was sent in 1998-99. Further, it is also to be stated that in both the cases, the CBDT advisory as to the recruitment year is followed. It is with reference to this second lot that, an inter charge transferee has a grievance. The inter charge transferee's argument was that that he/she cannot be placed junior to those who join later than him as per the CBDT circular/instruction governing such transfers.</p> <p>The Intercharge transferee's position is actually now similar to those promotes of 1998-99,(to continue the above example) and who are already working in the cadre, and yet, they now become junior to those D.Rs who join later than him on implementing the Parmar decision.</p> <p>However, the inter charge transferee cannot claim to be senior to those who joined in say 1999 and now moved to 1998-99 as per CBDT advisory on implementing N.R parmar decision. The inter charge promotee's slot is fixed in the year 1998-99, in which he joins as per CBDT instruction as he takes the vacancy of that recruitment year 1998-99, to continue our example. It is only the other D.Rs, occupying the slots of D.Rs in that recruitment year who change. Secondly, the D.Rs who joined subsequently but who are now being moved into R.Y 1998-99 in our example, are actually of that R.Y.1998-99 and so, should have claim above the interchange transferee irrespective of their date of joining as per CBDT inst.</p> <p>The committee also examined whether the inter charge transferees can be considered to be moved en block along with their peer officials to the R.Y 1997-98. This is not feasible for two reasons:-</p> <p>(a) He/she would then get seniority of year</p>
--	---

  
3/12/15

		<p>1997-98 even though he was not in this charge at all and he was working elsewhere in the same period.</p> <p>(b) He/she would also become senior to the promotee officials already working in the charge even before he joined the charge. In other words, he would now become senior to promotees of R.Y 1998-99 by getting into R.Y 1997-98 even though he was not working in the charge and thus violate the instruction that he should be placed junior to all those working in the charge.</p> <p>(c) Further, where would he figure in 1997-98 list? All the promotes of that year 1997-98 are senior to him and so he can only be at the bottom of 1997-98 list and which, again leads to situation described in (b) wherein he is now ranking senior to promotees of 1998-99 and already working in the charge before him.</p> <p>Some Intercharge Officials have represented that they may be placed above the SSC DRs coming into that RY as the requisition to SSC was sent later than their date of joining in the new charge. The Committee considered the option whether the Intercharge Officials can be placed above the SSC DRs coming to that year. This was found not to be feasible for the reasons:</p> <p>The Intercharge Officials have joined in the middle of the year and each on different dates. If they are placed above the SSC DRs, they would have to be placed above the promotees who have joined earlier to their date of joining, which is not permitted, as all the PRs who have joined earlier cannot be bunched together at the beginning of the list. The inter-se seniority among DPs &amp; PRs gets disturbed. Further, the Intercharge Officials have joined on various dates. Bunching of PRs who have joined earlier to each interchange official will lead to situations of bunching of PRs at different points which will disturb the inter-se seniority of DRs and PRs.</p>
--	--	--

*D. Singh*  
3/2/15

		<p>Hence, as per the Instruction dated 14.05.1990, they are placed below the SSC DRs of that year determined as per the advisory sent by the CBDT.</p> <p>Finally, the Committee also considered the reliance placed by the inter charge transferees on the recent decision of the Hon'ble Supreme Court in the SLP filed in the case of Rajeev Mohan's decision rendered by the Allahabad High court.</p> <p>The Allahabad decision was in favour of interchange transferees and this decision was upheld by the Hon'ble Supreme Court when the SLP filed against the Allahabad high court decision was dismissed.</p> <p>However, it is seen that the Allahabad high court decision in the case of Sri Rajeev Mohan was based totally on the Gujarat High Court decision in the case of NR Parmar which was overturned by the Supreme Court and which actually is the root cause of this entire exercise.</p> <p>Thus honouring the decision of Allahabad high court decision would be dishonouring the subsequent Supreme court decision in N.R Parmar case.</p> <p>In conclusion, the inter charge transferees remain in the year in which they joined and would be placed below the D.Rs of that recruitment year as per the Boards Instruction dated 14.05.1990.</p>
D	Inter Department	There are instructions regarding fixation of seniority between two inter department candidates but no specific instructions regarding fixation of their seniority per se. Hence, the criterion adopted for the interchange officials is adopted here also.
E	Surplus Cell	Though OM is available regarding fixation of inter-se seniority among Surplus Cell Officials, no rule is available regarding their seniority with reference to regular Officials. Hence, the criterion adopted for the interchange officials is adopted here also.

*Deng*  
3/12/15

3. The SSC rank has been adopted as the basis for seniority among Direct Recruits of the same exam, irrespective of date of receipt of dossiers. Recruits of regular list are placed above the Surplus/Reserve lists. Accordingly, some corrections were made to the earlier seniority on this ground.
4. Financial Year, i.e., April to March has been adopted as Recruitment Year (RY) uniformly.
5. In conducting review DPCs, wherever there is no change in the name of candidates under consideration (in the original DPC list and in the review DPC list) then the vigilance and APARs are taken as verified at the time of original DPC. The Vigilance clearance and APARs have been verified wherever new names have been now included in the DPC panel as a result of revision of seniority.
6. After revising the seniority as above, the following revised seniority lists in the following cadres are released herewith.

<b>S.No.</b>	<b>Cadre</b>	<b>RY from which the Seniority has been revised</b>	<b>Annexure No.</b>
1	LDC	1986-87 to 2001-02	Annexure-1
2	UDC	1986-87 to 2000-01	Annexure-2
3	Tax Assistants (Pre Restructure)	1993-94 to 2000-01	Annexure-3
4	Head Clerk/Assistant	1992-93 to 2000-01	Annexure-4
5	Office Superintendent	2000-01 to 2014-15	Annexure-5
6	Tax Assistants (Post Restructure)	2000-01 to 2014-15	Annexure-6
7	Senior Tax Assistants	2000-01 to 2014-15	Annexure-7
8	Income Tax Inspectors	1986-87 to 2014-15	Annexure-8
9	Income Tax Officers	1993-94 to 2014-15	Annexure-9

7. The list of representations received and remarks on consideration of the representations are also released herewith.
8. The net effect of the revision of seniority in all the cadres is as under:

In the cadre of Income Tax Officers: 7 Officers are getting demoted out of which 4 Officers are again being promoted in the existing vacancies for RY 2015-16, the DPC of which was conducted today. Thus the net impact is reversion of 3 Officers.

*(Signature)*  
3/2/15

In the cadre of Income Tax Inspectors: 4 Officials are getting demoted out of which 3 Officials are again being promoted in the existing vacancies for RY 2015-16, the DPC of which was conducted today. Thus the net impact is reversion of 1 Official.

There are no reversions in the other cadres.

9. In case, representation of any Officer/Official is missing in the representations listed, the same may be brought to notice, within 15 days of release of the above, and the same shall be considered.
10. In case of any factual errors, etc., the same may brought to notice and the same shall be considered.
11. Consequent to review DPCs held in compliance with the various Orders and Advisories, the withdrawal of promotion and promotions to the post of Income Tax Officer and Inspector of Income Tax are released herewith.

(Sd/-)  
(I SURESH BABU)  
Pr.Chief Commissioner of Income Tax,  
Andhra Pradesh & Telangana,

To : All the Officers/Officials through the concerned Heads of Office

Copy to:

The CCsIT, Hyderabad, Vijayawada & Visakhapatnam/DGIT(Inv.), Hyderabad

All the Pr.CsIT/CsIT/DsIT in the Region

All the Heads of Offices in the Region, with a direction to circulate the copy of this Memorandum to Officers/Officials in their Office.

ITGOA, ITEF, Gp.C & Gp.D., ITSEWA.

Enclosures:

1. Seniority Lists as per Para 6 above.(Annexures 1 to 9)
2. List of Representations – Annexure-10
3. Reversion Order in the cadre of Income Tax Officer to Income Tax Inspector – Annexure-11.
4. Allotment order of Promotions from Income Tax Inspector to Income Tax Officer (Vacancy Year 2013-14 & 2014-15) – Annexure-12.
5. Allotment order of Promotions from Income Tax Inspector to Income Tax Officer (RY 2015-16) – Annexure-13.

  
3/12/15  
(KIRAN KATTA)  
आयकर संयुक्त आयुक्त  
Joint Commissioner of Income Tax  
(मुख्या)(प्रशासन)/(H.Qrs.)(Admn.)  
आ.प्र. एवं तेलंगाना/A.P. & Telangana  
हैदराबाद/Hyderabad