



प्रधान मुख्य आयकर आयुक्त का कार्यालय, कर्नाटक एवं गोवा क्षेत्र, बेंगलूर.  
**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,  
KARNATAKA & GOA REGION, BENGALURU.**

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F.No.212(22)/NRP/2024-25/Pr.CCIT

Dated:31/12/2024

**MEMORANDUM**

Sub: Revision of inter-se seniority between Direct Recruits and Promotees in compliance to the Judgment of the Hon'ble Supreme Court of India in Civil Appeal No.8833-8835 of 2019 of K. Meghachandra Singh & Ors. Vs Nigam Siro & Ors. and subsequent instructions by DOPT & CBDT, New Delhi – Disposal of representations received on the Draft Seniority List published - Reg.

Ref: 1) DoPT OM No.20011/2/2019-Estt.(D) dtd. 13<sup>th</sup> August, 2021  
2) Board's letter in F.No.A-35015/26/2018-Ad.VI dated 26/10/2021  
3) This office Memorandum dated 06/05/2022

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In compliance to the decision of the Hon'ble Supreme Court in the case of K. Meghachandra Singh & Others Vs Nigam Siro & Others, instructions issued by DOPT vide O.M. dated 13/08/2021 and Board's letter dated 26/10/2021, the exercise for revision of seniority as per the procedure and principle laid down by DOPT was initiated. Draft seniority lists so arrived were published vide this office Memorandum dated 06/05/2022 and representations in connection with the draft seniority lists were called for to be submitted by 20/05/2022.

2. In response to the List published, representations were received from few of the Officers/Officials raising certain issues on the draft seniority list published. The issues raised in the representations were considered and examined before proceeding with the exercise of revision of inter-se seniority and revision of

promotion thereof. These representations are disposed of as per the discussions on individual representations made in the Annexure attached herewith.

3. This issues with the approval of Principal Chief Commissioner of Income-tax, Karnataka and Goa Region, Bengaluru.

Sd/-

(PRAVEEN KARANTH)

Commissioner of Income-tax(Admn. & TPS)  
Karnataka and Goa Region, Bengaluru

To : All the Officers/Officials concerned.  
Copy to : PF/File/NB



(ANAND)

Deputy Commissioner of Income-tax (Hq)(Admn)  
For Principal Chief Commissioner of Income-tax  
Karnataka and Goa Region, Bengaluru

**68Sub:** Memorandum in F. No. 212(22)/N RP/2022-23/Pr.CCIT Dated:06.05.2022 – Remarks on the representations received – reg.-

Sr. No.	App In No.	Name	Rank	Date of Representation	Gist of objections	Remarks
1	1	AVINASH KUMAR SRIVASTAVA	ITO	19/05/2022	<p>1)In the draft seniority list the seniority of these officers have been re-fixed in R.Y. 2009-10 as against R.Y. 2007-08 published on 28/07/2015.</p> <p>The officers have stated that their seniority needs to be unaltered because the seniority was granted following the judgment of the Apex Court in the case of N.R. Parmar vs. UOI and CAT orders in the case of Aalok Tiwari and others dated 28/01/2014 and 16/01/2015. There is a catena of judgements of the competent courts which have clearly decided that a dictum of a subsequent judgment cannot be applied to an already decided case (Neelima Srivastava vs. the state of UP &amp; Others , CA. No. 4840/2021 dated 17/08/2021).</p> <p>The officers have stated that, the Hon'ble Apex Court has in univocal terms decided that the decision rendered in K. Meghachandra Singh will not affect the inter-se-seniority already based on N.R. Parmar and the same is protected.</p>	<p>The official joined the Dept. as ITI on 21/12/2009 consequent upon selection from SSC 2006 Examination. As per pre Parmar Rules governing seniority the official was initially allotted RY 2009-10, the year of his appointment for the purpose of <i>inter se</i> seniority between DRs and Promotees. The seniority so fixed continued in the Establishment Lists published upto 01/01/2012. Consequent to implementation of Board's advisories issued in pursuance of N R Parmar judgment and DoPT OM dated 04/03/2014, the official was assigned RY 2007-08 in the Draft seniority lists published on 28/07/2015 and accorded promotion to the post of ITO for the Panel year 2016-17 on 03/04/2017, based on the revised seniority.</p> <p>Consequent to the decision in the case of Veena Kothavale wherein the judiciary has held that the N R Parmar judgment shall be implemented prospectively i.e., w.e.f 27/11/2012 and the seniority once settled shall not be unsettled for whatsoever reasons it may be. The Board vide letter dated 27/05/2019 has withdrawn the advisories wherein it was instructed to revisit the seniority based on N R Parmar principles. The Board had also directed to restore the seniority position of the respective Officers in the respective grade that was maintained before N R</p>



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					2) Provisions of para 2.4.4 of DoPT OM dated 03/07/1986	<p>Parmar Order. Further in pursuance of DoPT OM dated 13/08/2021 and Board's instruction dated 26/10/2021 issued consequent to decision in the case of K Meghachandra Singh, the seniority earlier assigned to the Official in the RY 2009-10 based on the date of his reporting in the Department has been restored and further considered for promotion as ITO based on the seniority restored in the cadre of ITI.</p> <p>Even, the contention of the officer that <i>"there is a catena of judgements of the competent courts which have clearly decided that a dictum of a subsequent judgment cannot be applied to an already decided case"</i> applies to the present situation wherein the already settled seniority that existed right from 1986 till the judgement in case of N.R. Parmar should not have been disturbed by applying the principle laid down in the case of N.R. Parmar judgement, which was pronounced at a later period in the year 2012. Hence, the revision of seniority based on N.R.Parmar principle upto 26.11.2012 needs to be withdrawn and the original seniority that existed earlier needs to be restored.</p> <p>The issue regarding restoration of seniority prior to the date of N R Parmar judgment and fixation of seniority based on the</p>

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						<p>principles laid down in Parmar case w.e.f 27/11/2012 as per DoPT OM dated 04/03/2014 has been discussed in detail <b>in this office order No.68 of 2024-25 dated 31/12/2024 while publishing the final revised inter-se seniority list.</b></p> <p>Please refer to remarks in respect of No.2 below.</p>
2	1	RAJESH KUMAR	ITO	20/05/2022	<p>1)The officials are objecting to re-fixation of their seniority from R.Y. 2010-11 to R.Y. 2011-12. The officials are claiming that the Hon'ble Apex Court has in univocal terms decided that the decision rendered in K. Meghachandra Singh will not affect the inter-se-seniority already based on NR Parmar and the same is protected.</p>	<p>The officials joined the Dept. as ITI during the year 2011-12 consequent upon selection from SSC 2010 Examination. As per pre-Parmar Rules governing seniority the officials were initially allotted RY 2011-12, the year of his appointment for the purpose of <i>inter se</i> seniority between DRs and Promotees. The seniority so fixed continued in the Establishment Lists published up to 01/01/2012.</p>
	2	TARUN KUMAR SHARMA	ITO	20/05/2022		
	3	RAM NIWAS	ITO	20/05/2022		
	4	YOGESH DUBEY	ITO	20/05/2022		
	5	DEEPAK KUMAR	ITO	20/05/2022		
	6	RAVI KANT	ITO-ADHOC	20/05/2022		<p>Consequent to implementation of Board's advisories issued in pursuance of N R Parmar judgment and DoPT OM dated 04/03/2014, the officials were assigned RY 2010-11 in the Draft seniority lists published on 03/12/2015.</p> <p>Consequent to the decision in the case of Veena Kothavale wherein the judiciary has held that the N R Parmar judgment shall be implemented prospectively i.e., w.e.f 27/11/2012 and the seniority once</p>
	7	ROHIT KUMAR GUPTA	ITO-ADHOC	20/05/2022		



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						<p>settled shall not be unsettled for whatsoever reasons it may be. The Board vide letter dated 27/05/2019 has withdrawn the advisories wherein it was instructed to revisit the seniority based on N R Parmar principles. The Board had also directed to restore the seniority position of the respective Officers in the respective grade that was maintained before N R Parmar Order. Further in pursuance of DoPT OM dated 13/08/2021 and Board's instruction dated 26/10/2021 issued consequent to decision in the case of K Meghachandra Singh, the seniority earlier assigned to the Officials in the RY 2011-12 based on the date of their reporting in the Department has been restored.</p> <p>The issue regarding restoration of seniority prior to the date of N R Parmar judgment and fixation of seniority based on the principles laid down in Parmar case w.e.f 27/11/2012 as per DoPT OM dated 04/03/2014 has been discussed in detail while publishing the draft seniority vide OM dated 06/05/2022.</p> <p>The case laws quoted by the officials are subsequent to N R Parmar decision and prior to the decision of Hon'ble SC in the case of K Meghachandra Singh wherein the Hon'ble SC has overruled the decision in the case of N R Parmar.</p>

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						The principles laid down in the case of N R Parmar are effective prospectively i.e., w.e.f 27/11/2012 as per the judgment in the case of Veena Kothavale, which has been upheld in the case of Diwakar Singh Vs UOI by the Hon'ble SC. While overruling the judgment in the case of N R Parmar, the Hon'ble SC has decided that the inter se seniority already based on N R Parmar will not be affected and the same is protected. In essence it means that applying the N R Parmar judgment prospectively the cases of inter se seniority decided between 27/11/2012 and 18/11/2019 is protected. <b>This has already been discussed in detail in this office order no. 68 of 2024-25 dated 31/12/2024 while publishing the final revised inter-se seniority list.</b>
		<b><u>2) Provisions of para 2.4.4 of DoPT's OM dated 03.07.1986 – Non-adherence of –</u></b>				
		<p>DoPT vide OM dated 16/05/2001 issued certain instructions regarding optimization of Direct recruitment to civilian posts. The excerpts of the said OM are brought under:</p> <p>The FM while presenting the budget for 2001-02 had stated that "all requirements of recruitment will be scrutinized to ensure that fresh recruitment is limited to 1% of total civilian staff strength. As about 3% of staff retire every year, this will reduce the man power by 2% p.a achieving a reduction of 10% in 5 years as announced by the PM".</p> <p>The Expenditure Reforms Commission had also considered the issue and had recommended that each Ministry/Department may formulate Annual Direct Recruitment Plans (ADRP) through the mechanisms of Screening Committees.</p> <p>All Ministries/Departments were accordingly requested to prepare ADRP covering the requirement of all cadres, whether managed by that Ministry/Department itself, or managed by the DoPT, etc. The task of preparing the ADRP was to be undertaken in each Ministry/Department by a Screening Committee constituting the Members mentioned therein. The ADRP</p>				



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		<p>plans for vacancies in various Groups were to be cleared by the respective Committees constituted in this regard.</p> <p>While preparing the ADRP, the concerned Screening Committees were to ensure that Direct Recruitment does not in any case exceed 1% of the total Sanctioned Strength of the Department. Since about 3% of the staff retire every year, this would translate into only 1/3<sup>rd</sup> of the DR vacancies occurring in each year being filled up. Accordingly, Direct Recruitment would be limited to 1/3<sup>rd</sup> of the DR vacancies arising in the year subject to a further ceiling that this does not exceed 1% of the total Sanctioned Strength of the Department. The remaining vacancies meant for Direct recruitment which are not cleared by the Screening Committees were not to be filled up by promotion or otherwise and these posts will stand abolished.</p> <p>The vacancies finally cleared by the Screening Committees were to be filled up duly following the rules for reservation, handicapped, compassionate quotas thereon. Further, the administrative Ministries/Departments/Units were required to be obtained beforehand a No Objection Certificate from the Surplus Cell of the DoPT/DG, Employment &amp; Training that suitable Personnel are not available for appointment against the posts meant for DR and only then place indents for Direct Recruitment.</p> <p>It was conveyed by this OM that the other modes of recruitment (including that of "Promotion") prescribed in the Recruitment Rules(RRs)/Service Rules would, however, continue to be adhered to as per the provision of notified RRs/Service Rules.</p> <p>In pursuance of the above DoPT OM dated 16/05/2001, CBDT vide letter dated 11/01/2002 communicated the constitution of the Screening Committee at the Board level for preparing ADRP in Group B, C &amp; D posts of the Department and requested to forward proposals for consideration. Accordingly, this Office initiated the process of intimating the vacancies under DR quota to the Board from the RY 2001-02 onwards. The task of year-wise collection of vacancies, placing the proposals received from various Charges before the Screening Committee in order to finalize the ADRP, intimating the concerned Charge regarding the number of posts not cleared by the Screening Committee &amp; abolition of same and submitting the proposal to the recruiting agency wrt vacancies finally cleared by the Screening Committee, was completely undertaken by the CBDT. While the vacancies earmarked in a RY for DR quota had to undergo the scrutiny of the Screening Committee from the RY 2001-02 onwards and get filled only on eventually cleared by the Screening Committee and being nominated from the sponsoring authority (SSC), the vacancies earmarked for promotion quota in a RY would continue to be filled adhering to the provisions of the prescribed RR/Service Rules.</p> <p>In view of the above, there has been an inevitable time-gap in filling up the vacancies earmarked for DR quota in a particular RY as compared to the promotion quota.</p> <p>The officials in the instant case have pointed out that the instructions in para 2.4.4 of DoPT OM's dated 07/02/1986 &amp; 03/07/1986 have not been adhered to while filling vacancies in various methods. Para 2.4.4 clearly states that this particular rule is being promulgated with a view to curbing any tendency of under-reporting/suppressing the vacancies to be notified to the concerned authorities for Direct Recruitment and hence excess promotees, if any, exceeding the share falling to the</p>				



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		<p>promotion quota would be treated only as <i>ad hoc</i> promotees. However this is not the case as the officials are trying to portray.</p> <p>The vacancies under DR quota have been intimated to the Board for processing in accordance with ADRP plan from time to time starting from RY 2001-02. The vacancies which were eventually cleared by the Screening Committee were being intimated by the Board centrally to the SSC for nomination of candidates. Meanwhile the vacancies falling under promotion quota were being filled from time to time following the RR for the respective post under the promotion quota. As could be seen from the above a reasonable restriction was laid down for recruitment of posts earmarked under DR quota in view of policy of GoI and the posts earmarked under promotion quota could be filled from time to time following the RR/Service Rules. As enumerated in the previous paras, not all the vacancies falling under the DR quota and intimated to the Board were cleared by the Screening Committee for initiating recruitment. Since some of the posts under DR quota which are not cleared were being abolished from time to time, the number of appointments under DR quota pertaining to a RY will not naturally correspond to the number of promotions of the respective year as per the rota-quota laid down in the corresponding Recruitment Rules. The rota-quota laid down in the RR is invariably followed while bifurcating the vacancies of a RY between the DR quota and promotion quota. However, it is reiterated that the consequential appointments for a particular RY may not be in the same ratio as some of the posts earmarked under DR quota were being abolished which were not ultimately cleared by the Screening Committee. The same is explained by way of illustration as under:</p> <p>-----</p> <p>Post – Inspector of Income tax – 2/3<sup>rd</sup> vacancies to be filled by promotion and 1/3<sup>rd</sup> by DR</p> <p>-----</p> <p>If 30 vacancies arise in a particular RY, 20 vacancies are earmarked for promotion quota and remaining 10 are for DR quota. While 20 vacancies earmarked under promotion quota are intimated to the DPC to prepare a panel of names for promotion as per RR, the 10 vacancies under DR quota are intimated to the Board for processing by the Screening Committee which is constituted to prepare ADRP.</p> <p>Promotion quota : The DPC prepares a panel of 20 officials for promotion and orders are issued accordingly during the respective RY.</p> <p>DR quota : The Screening Committee clears only 05 posts out of 10 posts intimated and thus the posts which have not been cleared stand abolished.</p> <p>It can be seen from the above illustration that though the vacancies falling under the share of DR quota were duly intimated, only 50% of the vacancies falling under the DR quota could be eventually filled as the Screening Committee did not clear the balance vacancies while preparing the ADRP. Though 20 appointments have been made under promotion quota as against 05</p>				



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		appointments under DR quota, it cannot be said that the RR which stipulates 1/3 <sup>rd</sup> for DR quota and 2/3 <sup>rd</sup> for promotion quota has not been followed in the above case as the vacancies falling under the DR quota were duly intimated to the Board. Para 2.4.4 of DoPT's OM dated 03/07/1986 is brought in with a view to curbing any tendency of underreporting/suppressing any vacancies to be notified to the concerned authorities for direct recruitment and as explained above there has been no suppression of reporting of vacancies.				
		In view of the above the objection raised by the officials that the number of promotions made during a particular RY should correspond to the number of appointments made under Direct Recruitment as per the rota-quota prescribed in the corresponding RR, is not tenable.				
3	1	GOURANGA ROY	ITO-ADHOC	11/05/2022	The officials belong to CGLE-2012 Exam. The officials have represented that their seniority may be fixed in the Vacancy Year 2012-13 as against Vacancy year 2013-14 as published in the draft seniority list. The officials have stated that their date of joining falls between the period 28/11/2012 and 19/11/2019, therefore, the benefit of the NR Parmar judgment should also be extended to them and they may be placed in the R.Y. 2012-13	As seen from the records, these officials (from Sl.Nos. 17 to 23) joined as ITI during 2013-14 consequent upon selection from CGLE 2012 examination conducted by SSC. It is also seen that the date of sending requisition is 12/10/2012, i.e. pre-parmar period (before 27/11/2012, the date of judgment in the case of N R Parmar). As stipulated in various judgments in the case of Veena Kothawale and Board's letters dated 27/05/2019 and 26/10/2021, implementation of N R Parmar is prospective wef 27/11/2012. The matter of 'Recruitment year' being the year of initiating the recruitment came only consequent to decision in N R Parmar. As laid down in para 5 (h) of DoPT OM dated 04/03/2014, the above principle of determining inter se seniority of DRs and Promotees would be effective from 27/11/2012, the date of SC judgment in the case of N R Parmar. DoPT vide OM dated 04/03/2014 also
	2	RAJNIKANT RAJNISH	ITI	19/05/2022		
	3	ABHIMANYU SINGH	ITI	19/05/2022		
	4	SIDHARTH SRIDHAR	ITI	17/05/2022		
	5	MUKESH KUMAR (EX)	ITI	19/05/2022		
	6	SHASHI BHUSHAN SINGH (EX)	ITI	19/05/2022		
	7	AJAY KUMAR YADAV (EX)	ITI	19/05/2022		



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						stipulates that determining <i>inter se</i> seniority of DRs and Promotees as per N R Parmar would be effective from 27/11/2012. Thus, as the requisition was sent on 12/10/2012 (initiation of recruitment process was carried out prior to 27/11/2012), the principles of determining <i>inter se</i> seniority as per DoPT OM dated 04/03/2014 of taking into account the year of requisition as the recruitment year is not applicable in the case of these officials and the <i>inter se</i> seniority has been fixed as per DoPT OM dated 07.02.1986/03.07.1986, based on their reporting for duty in the year 2013-14.
4.	1	VIKASH KUMAR SINHA	ITI	17/05/2022	The officials are promotee Inspectors of R.Y. 2013-14. The officials have filed objections that DR inspectors of CGLE-2013, who joined in the year 2015 have been given seniority of R.Y. 2013-14 and interpolated between them. The officials have stated that in a certain period seniority has been fixed as per NR. Parmar order and for another period seniority has been fixed as per K. Meghachandra Singh & Others Orders. There should be one common rule for fixing the seniority.	The draft seniority list issued vide this Office Memorandum dated 06/05/2022 is in accordance with DoPT's OM dated 13/08/2021 and Board's letters dated 27/05/2019 and 26/10/2021. Consequent to the decision of the Apex Court in the case of K Meghachandra Singh Vs Ors, DoPT issued OM dated 13/08/2021 and in pursuance of the same, Board issued letter dated 26/10/2021, clearly enunciating the method of fixation of <i>inter se</i> seniority between DRs and Promotees for different periods. The same has been followed. The decision in the case of K Meghachandra Singh & Ors. Order dated 19/11/2019 states that it is to be applied prospectively.
	2	BIJAY KUMAR SAHOO	ITI	17/05/2022		
	3	BINOD MANJHI	ITI	17/05/2022		
	4	KUNAL KISHOR	ITI	17/05/2022		
	5	KUMARI DURGA	ITI	17/05/2022		
	6	AJATSHATRU	ITI	17/05/2022		
	7	BINOD	ITI	18/05/2022		
	8	RANJIT KUMAR	ITI	17/05/2022		
	9	GAJENDRA KUMAR	ITI	17/05/2022		
	10	SWETA BAKSHI	ITI	17/05/2022		
	11	JITENDRA KUMAR PANDEY	ITI	17/05/2022		
	12	SATYENDRA KUMAR SHARMA	ITI	17/05/2022		



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	13	PAUL MANGTE	ITI	19/05/2022		<p>Further, it states that the inter se seniority based on N R Parmar decision is protected. As per the decision in the case of Veena Kothavale, the principles laid down in N R Parmar judgment are prospective i.e wef 27/11/2012. Hence, Board vide letter dated 27/05/2019 has withdrawn the advisories issued earlier to implement the N R Parmar judgment retrospectively. Thus, the inter se seniority between the period of date of judgment in N R Parmar 27/11/2012 to 18/11/2019 is protected.</p> <p>In view of the above broad guidelines, issue raised by the officials is rebutted as under:</p> <p>The officials under reference were promoted during the year 2014-15(May 2014 consequent to CDR) pertaining to the vacancies earmarked for RY 2013-14.</p> <p>The DR officials who are being referred joined the Department during the year 2015-16 based on CGLE Exam 2013. As per records, it is seen that the requisition for vacancy year 2013-14 was sent to SSC by Board vide letter dated 17/12/2013. As per DoPT instructions contained in OM dated 04/03/2014 wef 27/11/2012, the Recruitment year would be the year of initiating the recruitment process against a vacancy year and initiation of recruitment process would be the date of sending of requisition to the recruiting agency in the</p>
	14	SMITA DATTA	ITI	19/05/2022		
	15	SUMAN KUMAR	ITI	20/05/2022		
	16	SANTHOSH SUNDARAM J	ITI	19/05/2022		
	17	ZAMTHIAN KHAUTE	ITI	18/05/2022		
	18	LALCHA SL	ITI	19/05/2022		
	19	SANJEEV KUMAR (JR)	ITI	19/05/2022		
	20	SANJAY KUMAR	ITI	20/05/2022		
	21	RAMANUJ SHANKAR PRASAD	ITI	20/05/2022		
	23	RAJESH KUMAR (Jr2)	ITI	20/05/2022		
	24	JOSEPH KIPGEN	ITI	20/05/2022		
	25	DEVENDRA DUBEY	ITI	20/05/2022		
	26	MANOJ KUMAR (157214)	ITI	19/05/2022		
	27	GAUTAM KUMAR	ITI	19/05/2022		
	28	VIJAY KUMAR TIWARI	ITI	19/05/2022		
	29	GUNJAN KUMAR	ITI	19/05/2022		



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	30	JAMKHANMUAN B	ITI	20/05/2022		case of DRs. In the instant case, since the requisition to SSC was sent by the Board vide letter dated 17/12/2013 i.e. since the recruitment process was initiated in the year 2013-14 for the RY 2013-14, the DRs who were recruited during the year 2015-16 from the CGLE examination 2013 have been allotted RY 2013-14 for the purpose of assigning inter se seniority among the promotees who have been the RY 2013-14 and is in order.
	31	PAWAR RB	ITI	17/05/2022		
	32	PRAVEEN KUMAR KUMBAR	ITI	17/05/2022		
	33	VINOD KUMAR R VERNEKAR	ITI	17/05/2022		
	34	SANDEEP KUMAR PASWAN	ITI	20/05/2022		
	35	SHIWENDRA KUMAR SINGH	ITI	20/05/2022		
	36	BIRENDRA KUMAR	ITI	20/05/2022		
	37	ALOK KUMAR SINGH	ITI	13/05/2022		
	38	PARTHA SARKAR	ITI	18/05/2022		
	39	RAKESH KUMAR	ITI	19/05/2022		
	40	CHANNAPPA HC	ITI	18/05/2022		
	41	AJAY KUMAR (Jr)	ITI	17/05/2022		
	42	SUSHANTA KUMAR GIRI	ITI	17/05/2022		
	43	PANKAJ KUMAR MALLIK	ITI	18/05/2022		
	44	MANOJ KUMAR (158442)	ITI	17/05/2022		
	45	SHIRSAT PRAMOD RAVAJI	ITI	20/05/2022		
	46	SHANKAR GAYKWAD	ITI	20/05/2022		



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Sr. No.	App In No.	Name	Rank	Date of Representation	Gist of objections	Remarks
	47	SATISH PRASAD	ITI	17/05/2022		
5	1	DEEPAK CHANDOLA	ITO	19/05/2022	<p>In the draft seniority list the seniority of these officers have been re-fixed in R.Y. 2008-09 as against R.Y. 2006-07 published on 28/07/2015.</p> <p>The officers have stated that their seniority needs to be unaltered because the seniority was granted following the judgment of the Apex Court in the case of N.R. Parmar vs. UOI and CAT orders in the case of Aalok Tiwari and others dated 28/01/2014 and 16/01/2015. There is a catena of judgements of the competent courts which have clearly decided that a dictum of a subsequent judgment cannot be applied to an already decided case (Neelima Srivastava vs. the state of UP &amp; Others, CA. No. 4840/2021 dated 17/08/2021).</p> <p>The officers have stated that, the Hon'ble Apex Court has in univocal terms decided that the decision rendered in K. Meghachandra Singh will not affect the inter-se-seniority already based on N.R. Parmar and the same is protected.</p>	<p>The officials joined the Dept. as ITI during the year 2008-09 consequent upon selection from SSC 2005 Examination. As per pre-Parmar Rules governing seniority the officials were initially allotted RY 2008-09, the year of their appointment for the purpose of <i>inter-se</i> seniority between DRs and Promotees. The seniority so fixed continued in the Establishment Lists published upto 01/01/2012.</p> <p>Consequent to issuance of Board's advisories dated 06-06-2014, 29-09-2014, 07-11-2014 and 16-01-2015 to revise the seniority based on N.R. Parmar judgment from 1986 and DoPT OM dated 04/03/2014, the officials were assigned RY 2006-07 in the Draft seniority lists published on 28/07/2015. Prior to issue of OM dated 04/03/2014 by the DoPT, the officials approached the CAT Bangalore for implementation of the judgment in the case of NR Parmar. The main issue raised before CAT with regard to delay in implementation consequent to issuance of instruction by Board vide letter dated 23.08.2013. The CAT, Bangalore vide order dated 28/01/2014 directed to expedite the revision. Since the inter-se seniority was refixed as per the principle laid down in N.R.Parmar judgment based</p>
	2	SARBJIT KAUR	ITO	19/05/2022		
	3	VIVEKESHWAR SHARAN VARSHNEY	ITO	19/05/2022		
	4	VIKAS CHANDRA	ITO	19/05/2022		
	5	RAKESH KUMAR	ITO	19/05/2022		
	6	SUNIL KUMAR YADAV	ITO	19/05/2022		
	7	AMAR KUMAR TUDU	ITO	19/05/2022		
	8	SAMIR SINGH	ITO	19/05/2022		
	9	DINESH KUMAR DUBEY	ITO	20/05/2022		
	10	MUKUL DUA	ITO	19/05/2022		
	11	KRISHNA KUMAR	ITO	19/05/2022		
	12	ANIL KUMAR	ITO	19/05/2022		
	13	SANDEEP KUMAR	ITO	19/05/2022		
	14	SHAMBHU KESHARI	ITO	19/05/2022		
	15	DHIMAN NARAYAN SINHA	ITO	19/05/2022		
	16	NEERAJ AGARWAL	ITO	19/05/2022		
	17	SURAJ LAMA	ITO	19/05/2022		
	18	PRAMOD KUMAR	ITO	19/05/2022		
	19	DINESH KUMAR GUPTA (PHC)	ITO	20/05/2022		
	20	ABHISHEK PANDEY	ITO	19/05/2022		
	21	RAJIV KUMAR	ITO	20/05/2022		



**68Sub:** Memorandum in F. No. 212(22)/N RP/2022-23/Pr.CCIT Dated:06.05.2022 – Remarks on the representations received – reg.-

Sr. No.	App In No.	Name	Rank	Date of Representation	Gist of objections	Remarks
	22	RAJ KUMAR KARN	ITO	19/05/2022		<p>on the Board's advisories from 1986, these officials were also benefited by this revision.</p> <p>Consequent to the decision in the case of Veena Kothavale wherein the judiciary has held that the N R Parmar judgment shall be implemented prospectively i.e., w.e.f 27/11/2012 and the seniority once settled shall not be unsettled for whatsoever reasons it may be, the Board vide letter dated 27/05/2019 has withdrawn the above advisories (based on which the seniority was revised as per N R Parmar principles from 1986). The Board had also directed to restore the seniority position of the respective Officers in the respective grade that was maintained up to 26.11.2012, before implementation of N R Parmar principle as per which the seniority earlier assigned to the Officials in the RY 2008-09 based on the date of their reporting in the Department has been restored.</p> <p>Even, the contention of the officers that "there is a catena of judgements of the competent courts which have clearly decided that a dictum of a subsequent judgment cannot be applied to an already decided case" applies to the present situation wherein the already settled seniority that existed right from 1986 till the judgement in case of N.R. Parmar</p>
	23	ABHISHEK TRIPATHI	ITO	19/05/2022		
	24	MANOJ KUMAR SINGH	ITO	19/05/2022		
	25	SANJEEV KUMAR	ITO	23/05/2022		
	26	AMIT KUMAR	ITO	20/05/2022		

**68Sub:** Memorandum in F. No. 212(22)/N RP/2022-23/Pr.CCIT Dated:06.05.2022 – Remarks on the representations received – reg.-

Sr. No.	App In No.	Name	Rank	Date of Representation	Gist of objections	Remarks
						<p>should not have been disturbed by applying the principle laid down in the case of N.R. Parmar judgement, which was pronounced at a later period in the year 2012. Hence, the revision of seniority based on N.R.Parmar principle upto 26.11.2012 needs to be withdrawn and the original seniority that existed earlier needs to be restored.</p> <p>The issue regarding restoration of seniority prior to the date of N R Parmar judgment and fixation of seniority based on the principles laid down in Parmar case w.e.f 27/11/2012 as per DoPT OM dated 04/03/2014 has been discussed in detail while publishing the draft seniority vide OM dated 06/05/2022 and also in this <b>office order no.68 of 2024-25 dated 31/12/2024 while publishing the final revised inter-se seniority list.</b></p> <p>The principles laid down in the case of N R Parmar are effective prospectively i.e., w.e.f 27/11/2012 as per the judgment in the case of Veena Kothawale, which has been upheld in the case of Diwakar Singh Vs UOI by the Hon'ble SC. While overruling the judgment in the case of N R Parmar, the Hon'ble SC has decided that the inter se seniority already based on N R Parmar will not be affected and the same is protected. In essence it means that</p>



**68Sub:** Memorandum in F. No. 212(22)/N RP/2022-23/Pr.CCIT Dated:06.05.2022 – Remarks on the representations received – reg.-

Sr. No.	App In No.	Name	Rank	Date of Representation	Gist of objections	Remarks
						<p>applying the N R Parmar judgment prospectively the cases of inter se seniority decided between 27/11/2012 and 18/11/2019 is protected. <b>This issue has already been discussed in detail in this officer order no.68 of 2024-25 dated 31/12/2024 while publishing the final revised inter-se seniority list.</b></p> <p>While delivering the judgment dated 28/01/2014 and 30/01/2015, the CAT has relied on the decision in the case of N R Parmar and had directed to extend the benefits to the applicants. However, the principles laid down in the case of N R Parmar have not been agreed upon by the Hon'ble SC in the case of K Meghachandra Singh &amp; Ors, and has overruled the judgment in the case of N R Parmar.</p> <p>Secondly, in the case of Veena Kothawale, the judiciary has held the principles laid down in the case of N R Parmar on 27/11/2012 by the Hon'ble SC is prospective in nature. Hence, the principles laid down in N R Parmar are not applicable in respect of these officials as they were appointed as ITI under DR quota prior to 27/11/2012.</p> <p>Board vide letters dated 27/05/2019 and 26/10/2021 has already withdrawn the four advisories which were issued consequent to</p>


**68Sub:** Memorandum in F. No. 212(22)/N RP/2022-23/Pr.CCIT Dated:06.05.2022 – Remarks on the representations received – reg.-

Sr. No.	App In No.	Name	Rank	Date of Representation	Gist of objections	Remarks
						<p>N R Parmar judgment and has directed to follow DoPT OM dated 13/08/2021. In pursuance of the aforesaid directions, the draft seniority lists have been prepared and published vide Memorandum dated 06.05.2022.</p> <p>Regarding Para 2.4.4 of DoPT OM dated 03/07/1986, the same is explained as a separate Note below Sl.No.2.</p>

Bengaluru,  
Dated: 31/12/2024

Sd/-  
(PRAVEEN KARANTH)  
Commissioner of Income-tax(Admn. & TPS)  
Karnataka and Goa Region, Bengaluru

To : The Officers/Officials concerned.  
Copy to : PF/File/NB

  
(ANAND)  
Deputy Commissioner of Income-tax (Hq)(Admn)  
For Principal Chief Commissioner of Income-tax  
Karnataka and Goa Region, Bengaluru