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**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

**ORDER NO.68 OF 2024-25**

Sub: Publication of Final Seniority list - 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 — 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 list were called for to be submitted by 20/05/2022.

2. Subsequently, while disposing of the petition filed by some of the officials of the department vide O.A. No. 170/00219/2022 and O.A. No. 170/00184/2022, Hon'ble CAT, Bengaluru vide order 17.01.2023 held that,

*"For the reasons aforesaid, OM dated 26.10.2021 (Annexure-A1) issued by the Respondent No. 2 and OM dated 26.10.2021 and 06.05.2022 (Annexure-A2 and A3 respectively) issued by the Respondent No. 3 based on*

*Rattal*

*K. Meghachandra Singh are set aside directing the respondents not to disturb the seniority list dated 28.07.2015 subject to the final outcome of the appeal or reference in Hariharan."*

As per the directions of the Hon'ble CAT, Bengaluru, the process of revision of seniority initiated was kept in abeyance.

3. Thereafter, on further appeal by the department against the directions of CAT before Hon'ble High Court of Karnataka vide WP No.5172 of 2024 and 5118 of 2024, Hon'ble High Court vide order dated 13/06/2024 held that,

*"8. In view of the fact that the matter stands referred to two-judge bench in Hariharan's case (supra), **the contention that the decision in K. Meghachandra Singh's case (supra), is no longer applicable, cannot be accepted** in the light of the decision relied on by the learned Additional Solicitor General appearing for petitioners. We are therefore of the opinion that in the light of the judgment of two-judge bench of the Apex Court in Hariharan's case (supra), **the seniority lists which were prepared on the strength of the Judgment of the Apex Court in K. Meghachandra Singh's case (supra), would have to govern the field and be operated till the larger bench answers the question as referred by Hariharan's case (supra).***

*9. In the above view of the matter, we direct that the petitioners shall follow the ratio of the Judgment in K. Meghachandra Singh's case (supra), and shall operate the seniority list accordingly. The seniority list which was prepared on the basis of the ratio in N.R. Parmar's Case shall stand protected as observed by the three-judge bench in K. Meghachandra Singh's case (supra). It is made clear that the seniority list as well as the promotions made will be subject to revision as and when the matter is finally settled by the larger bench constituted to decide the issue as required in Hariharan's case (supra). The impugned order shall stand modified to that extent."*

4. Thus, the Hon'ble High Court of Karnataka modified the order of the Hon'ble CAT to the extent mentioned above and gave a go-ahead on the revision of seniority initiated by this Region based on the decision of Hon'ble Supreme Court in case of K. Meghachandra Singh communicated by DOPT vide O.M. dated 13/08/2021. Accordingly, the process of revision of seniority as per the instructions issued vide DOPT O.M. dated 13/08/2021 communicated vide CBDT's letter dated 26/10/2021 was continued for finalization. Before elaborating the procedure adopted by this region in finalization of seniority, it is felt worthwhile to

discuss on the history of instructions issued on this matter from time to time on the principle of seniority.

5. Ministry of Home Affairs O.M.No.9/11/55-RPS dated 22.12.1959 laid down the rules that *"The relative seniority of direct recruits and of promotees shall be determined according to the rotation of vacancies between direct recruits and promotees which shall be based on the quotas of vacancies reserved for direct recruitment and promotion respectively in the Recruitment Rules."* Further in General Principle 6 below Explanatory Memorandum it was stated that ***"If for any reason, a direct recruit or promotee ceases to hold the appointment in the grade, the seniority shall not be re-arranged merely for the purpose of ensuring the promotion referred to above."*** As per the above OM, the unfilled vacancies under promotion quota or direct recruitment quota in a year were utilized for filling up through promotions/direct recruitment made during later years, **thus promotees / direct recruits of later years taking higher position than such officials who were promoted / recruited during earlier years leading to litigation. This issue was contested in various courts and the Courts have expressed their concern on the same.**

6. To undo this litigation, DOPT vide O.M. in No.35014/2/86-Estt(D) dated 07.02.1986 brought out modified principles for arriving inter-se seniority between promotees and direct recruits that ***"the present practice of keeping vacant slots for being filled up by direct recruits of later years, thereby giving them unintended seniority over promotees who are already in position, would be dispensed with. Thus, if adequate number of direct recruits do not become available in any particular year, rotation of quotas for purpose of determining seniority would take place only to the extent of the available direct recruits and the promotees."***

7. The above principle of inter-se seniority was further stressed up on vide DOPT O.M. in No.22011/7/86-Estt(D)dated 03/07/1986 that;

*"2.4 The relative seniority of direct recruits and promotees shall be determined according to the rotation of vacancies between available direct recruits and promotees, which shall be based on the quota of vacancies*



reserved for direct recruitment and promotion respectively in the recruitment rules.

**2.4.1 If adequate number of direct recruits do not become available in any particular year, rotation of quota for the purpose of determining seniority would take place only to the extent of the available direct recruits and the promotees.....”**

8. It was further clarified by DOPT vide O.M. in No.20011/1/2006-Estt(D) dated 03/03/2008 that;

**“3. Some references have been received seeking clarifications regarding the term “available” used in the preceding para of the O.M dtd.3.7.1986. It is hereby clarified that while the inter-se seniority of direct recruits and promotees is to be fixed on the basis of the rotation of quota of vacancies, the year of availability, both in the case of direct recruits as well as the promotees, for the purpose of rotation and fixation of seniority, shall be the actual year of appointment after declaration of results/selection and completion of pre-appointment formalities as prescribed. It is further clarified that when appointment against unfilled vacancies are made in the subsequent year or years either by direct recruitment or promotion, the person so appointed shall not get seniority of any earlier year (viz., the year vacancy/panel or year in which recruitment process is initiated) but should get seniority of the year in which they are appointed on substantive basis. The year of availability will be the vacancy year in which a candidate of the particular batch of selected direct recruits or an officer of the particular batch of promotees joins the post/service.”**

9. In fact, the observation of Hon’ble Supreme Court in the case of N.R. Parmar that **the above O.M. dated 03.03.2008 must be deemed to be non-est and to be ignored and not relevant**, was negated by Hon’ble Supreme Court in the case of K. Meghachandra Singh. The relevant para is reproduced hereunder :

**“38. When we carefully read the judgment in N. R. Parmar (Supra), it appears to us that the referred OMs (dated 07.02.1986 and 03.07.1986) were not properly construed in the judgment. Contrary to the eventual finding, the said two OMs had made it clear that seniority of the direct recruits be**

*declared only from the date of appointment and not from the date of initiation of recruitment process. But surprisingly, the judgment while referring to the illustration given in the OM in fact overlooks the effect of the said illustration. According to us, the illustration extracted in the N.R. Parmar (Supra) itself, makes it clear that the vacancies which were intended for direct recruitment in a particular year (1986) which were filled in the next year (1987) could be taken into consideration only in the subsequent year's seniority list but not in the seniority list of 1986. In fact, this was indicated in the two OMs dated 07.02.1986 and 03.07.1986 and **that is why the Government issued the subsequent OM on 03.03.2008 by way of clarification of the two earlier OMs.**"*

Thereby, the Hon'ble Supreme Court upheld the validity of the clarification issued by DOPT vide O.M. dated 03.03.2008.

10. The above instructions on inter-se seniority issued by DOPT were duly followed in this region.

11. Later, on the directions of Honorable Supreme Court in case of N.R. Parmar and Ors Vs. Union of India, DOPT issued instructions for revision of seniority through O.M. dated 04.03.2014 that the principle laid down in the judgement of Hon. Supreme Court in the said case (that the seniority of direct recruits to be placed in the year of initiation of recruitment process i.e. the year in which the requisition for filling up of vacancies intimated to the recruiting agency) is to be adopted **from 27.11.2012 only**, the date of judgment of Hon. Supreme Court. It was clearly directed that;

**h) The above principles for determination of inter se seniority of direct recruits and promotees would be effective from 27.11.2012, the date of Supreme Court Judgment in Civil Appeal No. 7514-7515/2005 in the case of N.R. Parmar Vs. UOI & Ors**

**i) The cases of seniority already settled with reference to the applicable interpretation of the term availability, as contained in DoPT O.M. dated 7.2.86/3.7.86 may not be reopened.**

12. It is felt appropriate to mention here that inter-se seniority fixed by this region based on the DOPT O.M dated 07/02/1986, 03/07/1986 and clarification

issued by DOPT O.M. dated 03/03/2008 was a settled seniority referred to by DOPT O.M. dated 04/03/2014. However, the Board vide letter in F.NO.C-18013-4/2014-Ad.VII dated 06.06.2014 issued advisory directing that;

*"In the specific context of Income Tax Department, wherein the inter-se seniority of direct recruits and promotees have been under dispute on the grounds of misinterpretation of the provisions of OM dated 7.2.86/3.7.86 and has led to Parmar judgement of Supreme Court. It is unambiguously confirmed that the entire issue of seniority of officers of Income Tax Department would have to be revisited in compliance of the judgement of the Supreme Court."*

13. It is to be mentioned at this time that the dispute in the principle of inter-se seniority, which has resulted in a lot of litigation before judicial authorities in the earlier years was finally settled vide the instructions issued by Board vide O.M. dated 07/02/1986, 03/07/1986 and 03/03/2008 thus putting to rest the apprehensions raised over a period. These instructions issued by DOPT were backed by decisions given by judicial authorities across courts.

In the case of J.C. Patnaik Hon'ble Supreme Court held that *"a person cannot be said to have been recruited to the service only on the basis of initiation of process of recruitment but he is borne in the post only when, formal appointment order is issued."*

14. Further, Board vide letters dated 29.09.2014, 07.11.2014 and 16.01.2015 issued advisories through FAQ for implementation of revision of seniority in all regions in the country in all Group B and C cadres and directed to conduct review DPCs for implementation of the same based on the principle laid down by Hon'ble Supreme Court in case of N.R.Parmar. As per the Board's advisories, the inter-se seniority between direct recruits and promotees from 1986 were reviewed based on the principle laid down in Hon'ble Supreme Court judgment in case of N.R.Parmar and Others. Accordingly, orders revising the seniority and consequential promotions were issued vide this office Memorandum dated 28.07.2015 and 03.12.2015.

15. This method of determining the seniority with reference to the year of initiating the recruitment process was contested before Honorable High Court of Delhi in the case of Veena Kothawale Vs. Union of India in WP No.2087/2016 dated 22.01.2018. Hon'ble High Court declared ***that seniority already decided with reference to the O.M. dated 07.02.1986/03.07.1986 and 03.03.2008 is a settled seniority and cannot be disturbed by applying the principles laid down in the case of N.R. Parmar.*** The decision of Hon'ble High Court was further confirmed by Hon'ble Supreme Court while pronouncing judgment on the SLP filed by Shri Diwakar Singh in SLP No.11905-11906/2018 on 16.05.2018.

15.1 It is worthwhile to note that even the DOPT vide O.M. dated 04.03.2014 had emphasized that the decision of Hon. SC in case of Parmar would be prospective i.e. to be effective from 27.11.2012.

16. Consequently, the CBDT vide letter dated 27.05.2019 withdrew ab-initio its earlier advisories vide letters dated 29.09.2014, 07.11.2014 and 16.01.2015 (directing the implementation of N.R. Parmar Judgement and review of DPCs held prior to 27.11.2012) and directed,

- ii) **That the N.R. Parmar case judgment of Hon'ble Supreme Court of India shall be implemented in the Department in the respective grades prospectively i.e. w.e.f. 27.11.2012 as has been implemented in the various Ministries /Departments of Government of India in terms of DOP&T's OM No.20011/1/2012-Estt.(D) dated 04.03.2014. The cases of seniority already settled with reference to the applicable interpretation of the term availability, as contained in DOP&T OM dated 7.2.86/3.7.86 shall not be reopened. The regions are required to undo the actions taken by them in the light of advisories dated 29.09.2014, 07.11.2014 and 16.01.2015 issued by O/o DGIT(HRD) and restore the seniority position of respective officers in the respective grade that was maintained before N.R. Parmar Order.**

17. CBDT has made its directions clear that the review DPCs conducted with reference to the judgment of Hon SC in case of N.R. Parmar for the period from 1986 up to 26.11.2012 needs to be revisited and the original seniority that existed

prior to implementation of Parmar Judgement is to be restored up to 26.11.2012. This can be perceived from the declaration made by Board in Para 3v) that ***“AIISL of ITOs circulated by CBDT, vide letter dated 01.09.2015, which did not have any effect of N.R.Parmar order of Hon’ble Supreme Court of India and DOP&T’s OM dated 03.03.2008, is a valid and legal AIISL.”***

18. Meanwhile, the issue of determining seniority as per the decision of Hon’ble Supreme Court in case of N.R. Parmar was further contested before Hon’ble Supreme Court in the case of Meghachandra Singh and Ors Vs. Ningam Siro and Ors in Civil Appeal No.8833-8835 of 2019 arising out of SLP(C) Nos. 19565-19567 of 2019. Hon’ble Supreme Court vide order dated 19.11.2019 overruled the decision of Hon’ble Supreme Court in case of N.R. Parmar and held that;

***“29. .... it is necessary to observe that the Law is fairly well settled in a series of cases, that a person is disentitled to claim seniority from a date he was not borne in service. ....the Supreme Court held in J.C. Patnaik (Supra) that person cannot be said to have been recruited to the service only on the basis of initiation of process of recruitment but he is borne in the post only when, formal appointment order is issued.***

***40. .... We also feel that N.R. Parmar (Supra) had incorrectly distinguished the long-standing seniority determination principles propounded in, inter-alia, J.C. Patnaik (Supra), Suraj Prakash Gupta & Ors. vs. State of J&K & Ors. and Pawan Pratap Singh & Ors. Vs. Reevan Singh & Ors.(Supra). These three judgments and several others with like enunciation on the law for determination of seniority (1991) 3 SCC 47 (2000) 7 SCC 561 makes it abundantly clear that under Service Jurisprudence, seniority cannot be claimed from a date when the incumbent is yet to be borne in the cadre. .... Accordingly, the decision in N.R. Parmar is overruled. However, it is made clear that this decision will not affect the inter-se seniority already based on N.R. Parmar and the same is protected.”***

19. Hon’ble Supreme Court has overruled the decision in case of N.R. Parmar relying on the well settled principle pronounced in the case of J.C.Patnaik and catena of other judgments that a person cannot claim seniority from a date prior

to his date of joining on appointment, as he was not yet borne in relevant cadre i.e. to say that he has not yet started performing his functions/service in the particular cadre.

20. Consequently, Department of Personnel and Training issued a Memorandum dated 13.08.2021 and laid down the principle in which the inter-se seniority between direct recruits and promotees are to be determined.

*(i)..... inter-se seniority between direct recruits and promotees, who are appointed against the vacancies of respective quota, would be reckoned with reference to the year in which they are appointed i.e. year in which they are borne in the cadre or formal appointment order is issued.*

*7(ii) As the Order dated 19.11.2019 is prospective, cases of inter se seniority of direct recruits and promotees. already decided **in terms of O.M. No. 2001 I/I/2012-Estt.(D) dated 4.3.2014, shall not be disturbed.** i.e. old cases are not to be reopened.*

*7(v)(h) Instructions contained in OMs dated 7.2.1986 and 3.7.1986, stand modified to the extent indicated in above paragraphs.*

*8. These provisions shall come into effect from 19.11.2019 onwards”.*

With reference to the point no.7(ii) above, it is to be noted that in the DOPT O.M. dated 04.03.2014, instruction was given to implement the principle laid down in the decision of Parmar prospectively, w.e.f. 27.11.2012 only, the date of decision of Hon. SC in case of Parmar (Ref. para 11 above).

21. Based on the instructions of DOPT vide OM dated 13.08.2021, Board issued advisories vide letter dated 26.10.2021 for implementation of the decision of Hon. SC in case of Meghachandra as communicated therein. Further, it was clarified that *“With the cancellation of various advisories issued, the letter No.C-18013/4/2014-Ad.VII dated 06.06.2014 was deemed to have been cancelled/modified in line with CBDT's letter of even number dated 27.05.2019”.*

22. Subsequent to the decision of Hon'ble High Court vide order dated 13/06/2024, representations were received from Direct Recruits and Promotees with regard to the "Protected Seniority based on N.R. Parmar" referred to by Hon'ble Supreme Court in case of K. Meghachandra Singh. Hence, it is deemed appropriate to analyze and discuss on the term "Protected Seniority".

23. A Chronology of instructions issued by DOPT from time to time on the principle of inter-se seniority between direct recruits and promotees to be followed will give a clear explanation of the term "Protected Seniority". Even though the instructions issued by DOPT in this regard have already been briefed in in the previous paras, the same is analysed below to ascertain the present position of inter-se seniority.

23.1 Prior to 1986, as per the Ministry of Home Affairs dated 22.12.1959, the unfilled vacancies under promotion quota or direct recruitment quota in a year were utilized for filling up through promotions/direct recruitment made during later years, **thus promotees / direct recruits of later years taking higher position than such officials who were promoted / recruited during earlier years leading to litigation.**

23.2 As the above principle of promotees/direct recruits of later years being placed higher than those of earlier years resulted in litigation before judicial authorities, DoPT vide O.M. dated 07.02.1986, 03.07.1986 and 03.03.2008, instructed that the seniority between direct recruits/promotees is to be fixed only in the year of their appointment.

23.3 The above principle of placing seniority in the year of appointment found ample support from various judicial decisions. In the case of J.C. Patnaik Hon'ble Supreme Court held that *"a person cannot be said to have been recruited to the service only on the basis of initiation of process of recruitment but he is borne in the post only when, formal appointment order is issued."* Thus the law relating to the inter-se seniority between direct recruits and promotees was settled vide the DOPT instructions dated 07/02/1986, 03/07/1986 and 03.03.2008.

23.4 However, even though the litigation/dispute in the principle of inter-se seniority was settled vide the above instructions and through various judicial

decisions, Hon'ble Supreme Court in case of N.R. Parmar directed that the direct recruits are to be placed in the year of initiation of recruitment process i.e. the year in which the requisition for appointment is made to recruitment agency, thus unsettling the already settled principle.

23.5 Consequently, DOPT vide O.M. dated 04.03.2014 instructed for implementation of principle laid down in case of N.R. Parmar prospectively i.e. w.e.f. 27.11.2012, the date of order of Hon'ble Supreme Court in case of N.R. Parmar and the settled seniority with the available interpretation need not be reopened.

23.6 However, this department refixed the inter-se seniority between direct recruits and promotees on the principle laid down in case of N.R.Parmar from the year 1986. The disturbance of already settled seniority prior to 27.11.2012 was done based on the advisories issued by Board.

23.7 Thus the settled seniority refers to (i) that existed as per the principle laid down in DOPT O.M. dated 07.02.1986, 03/07/1986 and 03/03/2008, prior to the revision of seniority made as per Board's advisories in the year 2014 for the period 1986 to 27.11.2012 and (ii) seniority that ought to have been fixed as per the principles laid down by DoPT OM dtd.4.3.2014 for implementing Hon'ble Supreme Court Judgment in the case of N.R.Parmar from 27.11.2012 to 19.11.2019 i.e. upto the date of Hon'ble Supreme Court judgment in the case of K. Meghachandra Singh.

23.8 Even in case of Veena Kothavale, Hon'ble High Court of Delhi observed that

*"The OM dated 04.03.2014, pertinently, also seeks to make the principle laid down in the said OM effective from 27.11.2012, i.e. the date on which the Supreme Court decided N.R. Parmar (supra). It also provided that **"The cases of seniority already settled with reference to the applicable interpretation of the term availability as contained in DOP&T OM dated 07.02.1986/ 03/07/1986 may not be re-opened"**. Thus, the cases of seniority already settled were not to be re-opened.*

46. *The administrative wisdom contained in, and reflected in all the aforesaid OMs is that **the settled seniority positions should not be unsettled***

***whenever the principles for determination of seniority - be it inter se seniority between Direct Recruits and Promotees, or be it the fixation of inter se seniority between Promotees drawn from different channels, undergoes a change. This administrative wisdom is also in consonance with the well-settled legal position that settled seniority should not be unsettled on a later date."***

23.9 Thus, the instruction of DOPT vide O.M. dated 04/03/2014 and the decision of Hon'ble High Court in Veena Kothavale clearly specifies that the principle laid down by Hon'ble Supreme Court in case of N.R. Parmar is to be implemented from 27.11.2012 only, leaving untouched the already settled seniority that existed prior to 27.11.2012 based on the DOPT O.M. dated 07/02/1986 and 03/07/1986. The aforesaid judgment in the case of Veena Kothavale was later upheld by the Hon'ble Supreme Court vide order dtd.16.05.2018 in SLP no.11905-11906/2018 filed by Shri Diwakar Singh.

23.10 Even in the case dealt by Hon'ble Supreme Court in case of K. Meghachandra Singh, the seniority of direct recruits and promotees were implemented prospectively without disturbing the settled seniority that existed prior to that. It is not the case wherein the inter-se seniority was revised right from the beginning unsettling the already settled seniority. Referring to this, Hon'ble Supreme Court declared that *"this decision will not affect the inter-se seniority based on N.R. Parmar and the same is protected"*, meaning that the seniority re-fixed prospectively need to be protected.

23.11 Further, it can be seen that whenever the instructions regarding fixation of inter-se seniority were modified by DOPT through Office Memoranda, a clear direction was given in each of these instructions to apply the modified principle prospectively from the date of such O.M.s and not to disturb the seniority that already existed prior to these instructions. In the instructions issued vide DOPT O.M. dated 07/02/1986, it was clearly directed in Para 7 that ***"These orders shall take effect from 1<sup>st</sup> March, 1986. Seniority already determined in accordance with the existing principle on the date of issue of these orders will not be reopened"***. Similarly, DOPT O.M. dated 04/03/2014 while issuing instructions for implementation of N.R. Parmar principle directed that

**“h) The above principles for determination of inter se seniority of direct recruits and promotees would be effective from 27.11.2012, the date of Supreme Court Judgment in Civil Appeal No. 7514-7515/2005 in the case of N.R. Parmar Vs. UOI & Ors**

**i) The cases of seniority already settled with reference to the applicable interpretation of the term availability, as contained in DoPT O.M. dated 7.2.86/3.7.86 may not be reopened.”**

Thus, whenever the principle of inter-se seniority undergoes revision, the effect of the same is directed to be given prospectively only, without disturbing the seniority that exists prior to such orders.

23.12 The above facts clearly show that the **“Protected Seniority”** mentioned in **the executive instructions and by various judicial forums** refer to (i) that existed as per the principle laid down in DOPT O.M. dated 07.02.1986, 03/07/1986 and 03/03/2008, prior to the revision of seniority made as per Board’s advisories in the year 2014 for the period 1986 to 27.11.2012 and (ii) seniority that ought to have been fixed as per the principles laid down by DoPT OM dtd.4.3.2014 for implementing Hon’ble Supreme Court Judgment in the case of N.R.Parmar from 27.11.2012 to 19.11.2019 i.e. upto the date of Hon’ble Supreme Court judgment in the case of K. Meghachandra Singh. Hence, principles **based on N.R. Parmar judgement should have been implemented from 27.11.2012 only and not from 1986. Hence, the original settled seniority that existed prior to the action taken on the Board’s advisories vide this office Memorandum dated 28/07/2015 and 04/12/2015 till 26.11.2012 needs to be restored.** On this account only, Board issued instructions vide letter dated 27/05/2019 withdrawing its advisories issued and directed for restoration of original seniority that existed prior to 26.11.2012.

24. The reply on the individual representations received, other than the above discussion on the principle of seniority adopted (which has already been discussed elaborately in this office Memorandum dated 06.05.2022 while publishing the draft seniority) is discussed and disposed in detail separately vide **Memorandum dated 31/12/2024.**



25. Accordingly, the revision of inter-se seniority between direct recruits and promotees were taken up and decided in the following steps as per the instructions of DOPT vide O.M. dated 13/08/2021 communicated vide Board vide letter dated 26/10/2021:

(i) From 1986 to 26.11.2012:

The original seniority in various cadres that existed prior to 27.11.2012 based on the DOPT OM dated 07.02.1986, which were revised based on the Board's advisories dated 29.09.2014, 07.11.2014 and 16.01.2015, being settled seniority is restored. This legal point has been stressed up on by Hon. SC in the case of J.C.Patnaik that *"a person cannot be said to have been recruited to the service only on the basis of initiation of process of recruitment but he is borne in the post only when, formal appointment order is issued."* Further, direction has been given by CBDT vide letter dated 27.05.2019 with the concurrence of DOPT based on the decision of Hon. HC in case of Veena Kothawale that *"the regions are required to undo the actions taken by them in the light of advisories dated 29.09.2014, 07.11.2014 and 16.01.2015 issued by O/o DGIT(HRD) and restore the seniority position of respective officers in the respective grade that was maintained before N.R. Parmar Order."*

(ii) From 27.11.2012 to 18.11.2019

The seniority between direct recruits and promotees is determined based on the instructions issued in DOPT O.M. dated 04.03.2014, as it has been held by Hon.SC in the case of Meghachandra Singh that seniority determined as per the decision in case of N.R. Parmar is protected (to be implemented prospectively from 27.11.2012).

(iii) From 19.11.2019

The seniority between direct recruits and promotees is determined as per the instruction of DOPT O.M. dated 13.08.2021 based on the decision of Hon.SC in case of Meghachandra Singh that the seniority between direct recruits and promotees are to be reckoned in the year in which they are appointed.

26. Some of the other noticeable issues which cropped up while implementing DoPT O.M dated 13.08.2021 in restoring/revising the seniority, are discussed under:

- (i) The DoPT vide O.M dated 02.07.1997 had issued guidelines for implementation of post based reservation rosters consequent to Hon'ble Supreme Court judgment in the case of R.K Sabharwal Vs State of Punjab. As per the instruction contained in the aforesaid O.M, the principles for making and operating post-based rosters shall take effect from the date of their issue i.e., w.e.f 02.07.1997. Accordingly, the said instructions of DoPT have been implemented in all applicable cadres from the said effective date.
- (ii) However, in the cadre of Income Tax Officer, the instructions of DoPT regarding implementation of post-based rosters have been given effect from 10.02.1995 in view of Hon'ble Central Administrative Tribunal, Bangalore Bench orders dated 17.01.2003 and 17.08.2005. Consequent to giving effect to the aforesaid CAT orders, this office had issued Memorandum vide F.NO. 212(17)/2013-14/CCIT-I dated 28.08.2013 circulating the revised seniority of ITOs from the RY 1994-95 (w.e.f 10.2.1995) upto RY 2012-13.
- (iii) Some of the Data Entry Operators who were Graduate at the time of appointment were placed in the scale of Rs. 1350-2200 and re-designated as DEO, Grade B w.e.f their initial appointment as DEO in the Department vide this Office Memorandum in F. No. 203(4)/2002-CCIT dated 09.01.2002. This was also as per the directions of Hon'ble CAT in O.A No. 90/1998 dated 09.10.1998 which was later affirmed by the Board vide letter dated 31.03.2011.
- (iv) However, the aforesaid Memorandum dated 09.01.2002 was withdrawn ab initio vide this office order in F. No. 203(2)/2020-21/Pr.CCIT dated 28.12.2020 while implementing Board's instruction contained in letter dated 01.05.2019 issued in pursuance of Hon'ble Supreme Court judgment dated 09.12.2014 in C.A Nos 10862-67 of

2014. The seniority of DEOs has been revised in their entry cadre in view of the above and adopted for further promotions accordingly.

- (v) DOPT vide O.M.No.36012/1/2020-Estt.(Res.II) dated 28/12/2023 has issued instructions for extending the benefit of reservation in promotions to Persons with Bench Mark Disabilities (PwBDs) in Group B and Group C cadres with effect from 30/06/2016. The same has been implemented.

27. Since the directions of Hon'ble CAT in the following OAs were implemented earlier based on the Seniority prior to issuance of Draft Seniority List dated 06/05/2022, these orders were again taken up for implementation to give effect while preparing the revised seniority lists now,

- (i) Order of Hon'ble CAT, Bengaluru in O.A. No.170/00329/2016 dated 21/06/2016 in case of Smitha B Vs Union of India.
- (ii) Order of Hon'ble CAT, Bengaluru in O.A. No.170/01737/2015 dated 21/06/2016 in case of Hena Kausar Vs Union of India.
- (iii) Order of Hon'ble CAT, Bengaluru in O.A.No.170/01752/2015 dated 21/06/2016 in case of Rakesh H Bhadrapur Vs Union of India.
- (iv) Order of Hon'ble CAT, Bengaluru in O.A.No.170/01749/2015 dated 021/06/2016 in case of Chandrashekar Raju Vs. Union of India.
- (v) Order of Hon'ble CAT, Bengaluru in O.A. No.170/00194/2021 dated 07/06/2023 in case of Shri Brij Kishore Sharma, Ajit Kumar, C.J. Kapil Kumar and Ajay Kumar Beshar Vs Union of India.
- (vi) Order of Hon'ble CAT, Bengaluru in O.A.No.170/00500/2020 dated 01/03/2023 in case of Dorankula Sahith and Others Vs Union of India.
- (vii) Order of Hon'ble CAT, Bengaluru in O.A.No.170/00449/2021 dated 22/04/2024 in case of Smt. Sudha Vs Union of India.

- (viii) Order of Hon'ble CAT, Bengaluru in O.A.No.170/448/2021 dated 15/09/2023 in case of Miss Moni Kumari Vs Union of India.
- (ix) Order of Hon'ble CAT, Bengaluru in O.A.No.170/447/2021 dated 15/09/2023 in case of Ms. Shruthi R Vs Union of India.
- (x) Order of Hon'ble CAT, Bengaluru in O.A.No.854 to 863/2013 dated 22/04/2016 in the case of Shri Mudalagiriappa and others Vs Union of India.
- (xi) Order of Hon'ble CAT, Bengaluru in O.A. No.867 to 869/2013 dated 22/04/2016 in case of Purushothama T and Others Vs Union of India.
- (xii) Order of Hon'ble CAT, Bengaluru in O.A.No.170/00758/2016 dated 13/07/2016 in case of Murugheshwaran K and others Vs Union of India.

28. Apart from the above, the following orders received from Hon'ble CAT, Bengaluru which were yet to be implemented have also been implemented as per the directions thereon;

- (i) Order of Hon'ble CAT, Bengaluru in O.A. No.170/00048/2023 dated 31/05/2024 in case of Santosh Kumar,Putta Venkata Ramana & Pushp Raj Vs Union of India.
- (ii) Order of Hon'ble CAT, Bengaluru in O.A.No.170/00446/2021 dated 22/04/2024 in case of Pradipta Das Vs Union of India.
- (iii) Order of Hon'ble CAT, Bengaluru in O.A. No.170/00330/2022 dated 29/08/2024 in case of Lekha J Sethia Vs Union of India.

29. Based on the above discussions, the revised seniority of the direct recruits and promotees and consequential revision of dates of deemed promotions after conducting review of relevant DPCs are published herewith as per the Annexures mentioned hereunder:

Sl. No.	Cadre	Annexure
1.	Income-tax Officer	'A'
2.	Administrative Officer Grade-II	'B'
3.	Supervisor Grade-I / Administrative Officer Grade-III	'C'
4.	Senior Private Secretary	'D'
5.	Senior Personal Assistant / Private Secretary	'E'
6.	Inspector of Income-tax (i) Interpolated seniority of DRs and Promotees	'F'
7.	Supervisor Grade-II / Office Superintendent	'G'
8.	Head Clerk / Assistant / Senior Tax Assistant (i) Upto CDR 2000-01 (ii) From CDR 2001-02	'H' 'I'
9.	Tax Assistant (Erstwhile)	'J'
10.	Upper Division Clerk / Tax Assistant (i) Interpolated seniority of DRs and Promotees upto CDR 2000-01 (ii) Interpolated seniority of DRs and Promotees from CDR 2001-02	'K' 'L'
11.	Lower Division Clerk (Pre-restructuring) (i) Interpolated seniority of DRs and Promotees upto CDR 2000-01	'M'
12.	Stenographer Grade-I (erstwhile) upto 2019	'N'
13.	Stenographer Grade-II (PR)(erstwhile) upto 2019	'O'
14.	Stenographer Grade-I (merged cadre) from 2020	'P'
15.	Data Entry Operators (upto CDR 2000-01)	'Q'

30. Accordingly, the officers/officials, as per the Annexures listed above, in case of those where there is change in date under the column "**Date of promotion after implementation of DoPT OM dated 13.08.2021**" as compared to the date mentioned under the column "**Date of promotion before implementation of DoPT OM dated 13.08.2021**" stand promoted to the cadres mentioned in the Annexures with effect from the dates mentioned therein against their names (deemed date). Thus, this order is also treated as "**Order of Promotion**" to that extent.
31. The following Inspectors of Income-tax who are newly promoted to the grade of Income-tax Officer on in-situ basis in the Level 8 of Pay Matrix,

Rs.47600-151100 w.e.f. the date mentioned therein are required to assume charge in their present office of posting immediately.

Sr. No	Name (S/Shri /Smt./Ms.)	Birth Date	Office	Station	Deemed date of promotion as ITO
1	SMITHA B	11/05/1976	ADDL.CIT/JCIT(AU)-1(1), MYSURU	MYSURU	05-01-2024
2	ANURADHA R	30/06/1976	CIT(INTL.TAXN.), BENGALURU	BENGALURU	05-01-2024
3	SMRITHY PG	03/07/1975	CIT(ADMN & TPS), BENGALURU	BENGALURU	05-01-2024
4	SMITA DATTA	01/01/1982	AU-1(2),MYSURU	MANGALURU	05-01-2024
5	SHAILJA	26/08/1983	DIT(CPC),BENGALURU	BENGALURU	01-02-2024
6	GAUTAM KUMAR	31/12/1980	RU-1(2),BENGALURU	KALABURAGI	17-05-2024
7	BIRENDRA KUMAR	15/12/1981	PR.CCIT,BENGALURU	BENGALURU	22-05-2024
8	GAURAV BARJATYA	11/12/1983	ADDL.CIT/JCIT,RNG-1, HUBBALLI	HUBBALLI	10-06-2024
9	GOPI TP	29/04/1972	ADDL.CIT/JCIT,CENTRAL RNG, MANGALURU	MANGALURU	13-06-2024
10	KUMARI DURGA	01/03/1985	PR.CIT(AU)-3, BENGALURU	BENGALURU	01-07-2024
11	SWETA BAKSHI	28/10/1983	CIT(APPEALS) UNIT-4, BENGALURU	BENGALURU	31-12-2024
12	PANKAJ KUMAR (Jr2)	15/11/1979	ADDL.CIT/JCIT(AU)-1(1), MYSURU	MYSURU	31-12-2024
13	ALOK KUMAR SINGH	02/03/1980	TDS WARD,KALABURAGI	KALABURAGI	31-12-2024
14	PANKAJ KUMAR MALLIK	12/01/1982	ADDL.CIT/JCIT,CENTRAL RNG, PANAJI	PANAJI	31-12-2024
15	PARTHA SARKAR	28/11/1979	ADDL.CIT/JCIT,RNG-3(1), BENGALURU	BENGALURU	31-12-2024
16	CHANNAPPA HC	12/07/1978	PR.CCIT,BENGALURU	BENGALURU	31-12-2024
17	ANKIT SHARMA	30/06/1992	PR.CCIT,BENGALURU	BENGALURU	31-12-2024
18	SUSHANTA KUMAR GIRI	01/11/1979	PR.CCIT,BENGALURU	BENGALURU	31-12-2024
19	BINOD	30/01/1983	ADDL.CIT/JCIT(APPEALS), MYSURU	MYSURU	31-12-2024
20	VAIBHAV SINGH	20/04/1990	ADDL.CIT/JCIT,TDS RNG-1, BENGALURU	BENGALURU	31-12-2024
21	KAMLESH KUMAR	02/03/1974	ADDL.CIT/JCIT,CENTRAL RNG-2,BENGALURU	BENGALURU	31-12-2024
22	SUMAN KUMAR	22/10/1979	ADDL.CIT/JCIT(AU)-2(1), BENGALURU]	BENGALURU	31-12-2024
23	VIVEK KUMAR	25/06/1992	PR.DIT(INV),BENGALURU	BENGALURU	31-12-2024

32. The following Tax Assistant who is newly promoted to the grade of Inspector of Income-tax Level 7 of Pay Matrix, Rs.44900-142400 w.e.f. the date mentioned therein is required to report for duty in his present office of posting immediately.

Sr.No.	Name (S/Shri /Smt./Ms.)	Birth Date	Office	Station	Deemed date of promotion as ITI
1	SAMBRAM HG	05-05-1990	ITO,W-1,MADIKERI	MADIKERI	01-01-2024

33. The Heads of Offices are directed to take further steps in refixation of pay with resultant monetary effect of pay and pension (in case of retired officers/officials) and make appropriate entries in the Service Registers of the officers/officials concerned. A compliance report on completion of these directions along with the list of officers/officials in whose cases the directions have been implemented shall be sent to this office for updating the records. This exercise should be taken up immediately and compliance report submitted by 31.01.2025.

34. 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 Retired / Serving Officers/Officials concerned.  
Copy to : All CCsIT/DGsIT in the region.  
All CsIT/DsIT/Addl.CsIT/Addl.DsIT/JCsIT/JDsIT in the region.  
All Heads of Offices / The DDOs in the region.  
The ZAO, CBDT, Bengaluru/Panaji/Hubballi / FPU's in the region.  
The ITO(OSD), Pension Cell, O/o Pr.CCIT, Bengaluru  
The Income Tax Department Pensioners Association, C.R. Building(Annexe), Bengaluru.  
The DD(OL), O/o Pr.CCIT, Bengaluru-for translation  
The Web Manager-for uploading on departmental website  
All Associations and Societies.  
All the Officers and Sections in O/o Pr. CCIT, Bengaluru  
PF/File/NB



**(ANAND)**

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