F.No.C-18012/26/2003-V&L(Pt. II)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 2.6. Aug., 2013

To

'All the Chief Commissioners of Income Tax (CCA),

Sub: Judgement of the Hon'ble Supreme Court dated 27.11.2012 in the case of UOI & Ors. Vs. N.R. Parmar & Ors. -Reg.-

Sir/Madam,

I am directed to refer to the subject cited above and to state that the advice of DoPT is being sought on the decision of Hon'ble Supreme Court in the case of Sh. N.R. Parmar. However, presently the DoPT has returned the file with the following advice:

"The DoR has sought our advice on the implications of the judgment of Supreme Court dated 27.11.2012 in the case of Sh. N.R. Parmar & Ors.. This department is already seized with this issue in the context of the impact of Supreme Court judgment on the policy for determination of inter se seniority of direct recruit and promotees and consequent administrative action to be taken in consultation of DoLA. However, the impact of the judgment on the seniority of the officers of Income Tax Department has to be assessed and analyzed by the Department of Revenue and specific issues should be brought forward so as to enable DoPT to examine the same and give its comments. The comments of DoR would also facilitate a comprehensive examination/advice of the DoLA while considering the general policy file of DoPT. In this context, the advice of DoLA in the Para 24 of p-88/Notes is relevant. The department of Revenue may be advised to take necessary action accordingly."

The matter has now been referred to DGIT(HRD) for inputs on the above aspect.

2. Further, it is to be informed that the interim advice of the DoPT communicated on a reference by the department for the DPC for the post of ACsIT, in DOR F.NO. 32013/2/2012 Ad VI/DoPT Dy. No. 11640/13/CR dated 06.03.2012, inter-alia states that

"The implementation or otherwise of decision of Hon'ble Supreme Court is being processed separately. As per the instructions on the subject, the administrative department can consider regular promotion on the basis of existing list circulated and finalized seniority list. However, the promotion of these Officers shall be subject to revision of the seniority list of Inspectors/ITOs, if any, while implementing the Hon'ble Supreme Court judgment in N.R. Parmar case."

3. In view of the above, I am directed to request that suitable steps may be taken to get the stay on promotions, if any, granted by various Tribunals, vacated on the ground of the instructions of the DoPT in OM No. 28027/9/99-Estt. (A) dated 01.05.2000, advice dated 06.03.2012 given by the DoPT(above) and also for the functional requirement of the Department.

Yours faithfully,

DCIT (OSD)(V&L)

C.B.D.T.