



**Government of India  
Income Tax Department**

**Office of the Principal Chief Commissioner of Income Tax [CCA], Kerala  
Central Revenue Building, I.S. Press Road, Kochi – 682 018.**

F.No.CCIT-CHN/Estt.I/Misc./2014-15

Date : 26<sup>th</sup> June, 2015.

03/07/2015

All Heads of Offices in Kerala Region.

Sub. : Compliance of directions dated 27.11.2012 of Hon'ble Supreme Court passed in Civil Appeal No.7414-7515 for 2005 in the case of N.R. Parmar & Others Vs. Union of India & Others – Fixation of inter se seniority of direct recruits and promotees on the basis of DOP&T's O.M. dated 07.02.1986/03.07.1986 - Revision of seniority position in the grades of ITO, ITI and STA – Forwarding of revised seniority position of officials – Reg.

Ref. : This office letter of even number dated 24.02.2015 by which the revised seniority position in respect of the grades of ITO, ITI, STA, Erstwhile UDC and TA was circulated.

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The representations received on the basis of this Office letter dated 24.02.2015 have been considered and the same are disposed of as follows.

Sl. No.	Name of the official(s) represented	Grievance	Remarks
1	P. Sivaji, ACIT	Officials junior to him are seen to have been placed ahead of him in the seniority position in the revised list – Sought rectification	On verification, the grievance of the officer appears to be correct and the same has been rectified.
2	Sanil Sivadas, K.T. Xavier, ITOs	Joined as DR-ITI against Sports quota in 1992-93 and as such sought for seniority position below the DR-ITI appointed through SSC in 1992-93	Request has been acceded to and suitable rectifications effected.
3	P. Vijayan, ITI	Sought for higher seniority position in ITI seniority list and accordingly in ITO seniority list on the basis of accommodation in "Date of Passing" Deptl. Exam for ITI quota	On verification, the claim of the officer is found to be correct. Necessary rectifications effected.
4	Binu Vimalan, N. Sreekumar,	Seniority position downgraded on the basis of Board's advisories under reference. Sought for retention of original seniority [assigned prior to Board's advisory/implementation of judgement in N.R. Parmar case].	This charge is not in a position to deviate from Board's advisory as the same would affect the fixation of All India ITO Seniority
5	P.K. Venugopalan, ITO	Belongs to the DR -ITI-batch of officials figuring at Sl.No.4 above, but requisitioned assigning of higher seniority on the basis of Ex.S category	Cannot be entertained – He cannot be assigned higher seniority ahead of his batch mates on the basis of ExS category
6	A. Binoop, Rajani T. Krishnan, M.S. Thresia, Smitha B., K. Pankajakshan, Bose Anand, P.A. Biju, A. Deepthi, M. Deepa, E.V. Dilna,	Officials are TAs belonging to 2006 SSC exam and as per advisory, they are to be assigned seniority of 2006-07. However, they were accorded seniority of 2007-08. Requisitioned to place seniority position of 2006-07 as per the quota rota system.	See Note-1
7	Jinesh R., Nithin S., Praveen Chandran Pillai, Dhanya, M.K. Sruthi, Prasad C.P., Deepthi N.D., Sanitha Soman, Sreejith Mohan	Officials are TAs belonging to 2011 SSC exam and as per advisory, they are to be assigned seniority of 2011-12. Date of requisition was sent on 02.02.2011 and as such sought for seniority from that date [i.e. from ahead of the year of recruitment year {2011-12} prescribed vide CBDT's advisory] - requisitioned to place seniority position of 2011-12 as per the quota rota system ahead of officials joined in 2011-12 by Inter charge transfer	See Note-2.
8	Shajan Abraham, D. Shaji, Deepika, Hemalatha Radhakrishnan	Rectification in date of assumption of charge in OS, TA posts	Can be rectified while publishing Disposition List

Note-1 : As per the Vacancy Register, upto 31.03.2006, no Direct Recruitment [DR] vacancies are available. This was on account of the abolition of 52 DR vacancies in TA grade upto 31.03.2006 vide CBDT's letter dated 14.11.2006. Subsequently the CBDT had additionally allocated 64 posts of in the grade of TA vide their letter

dated 14.12.2006. Hence, the nominated candidates from 2006 SSC exam is against the additional vacancies allocated to Kerala Charge, which came into existence on the date of CBDT's letter of additional allocation of posts, which is 14.12.2006 i.e. in the vacancy year 2006-07. As per Board's advisory, the date of requisition of vacancies for the year 2006-07 is 01.02.2008. Hence, the candidates nominated are to be assigned seniority of vacancy year 2007-08. Accordingly, the officials are assigned seniority position below the DR officials joined in 2007-08 by inter-charge transfer, prior to the date of intimation of vacancies. Neither the CBDT advisory, nor the Hon'ble Supreme Court decision envisaged accommodation of officials in non-existing vacancies. The representations stand disposed of accordingly.


Note-2 : In the CBDT advisory dated 07.11.2014, in the preliminary part of Sl.No.1 of the FAQ, it is stated that "In case requisition has been made in advance [i.e. before of the year in which the vacancy arises], then the vacancy year shall be adopted as the year of seniority. In the case of 2011 Exam Year [TA grade], the requisition has been made in advance [i.e. on 02.02.2011] for the vacancy year 2011-12. This is evident from the fact that the Recruitment Year of DRs from 2010 Exam Year is 2010-11. So the Recruitment Year for the subsequent Exam Year should be the subsequent vacancy year i.e. 2011-12.

Further, as per instructions, the official who joins on inter-charge transfer will be placed at the bottom of the list of employees of concerned cadre in the new charge. The IC officials who were placed ahead of the SSC-DRs of 2011 exam had all joined prior to March, 2012 and the promotions to TA grade during 2011-12 was done in March, 2012. The promotions of 2011-12 were done in March, 2012. Hence, as per norms, the IC officials who joined in Feb., 2012 or prior to that date cannot be placed below the promotee officials who joined in March, 2012.. DR-officials of 2011 SSC Exam have all joined in Oct., 2012 or thereafter. Therefore, the rotation of vacancies between DRs and PRs in the ratio 3:1 have been correctly followed from March, 2012 - Else inter-charge transfer norms get violated. The representations stand disposed of accordingly.

2. The seniority position of officials in the grades of ITO and ITI after incorporating the rectifications as stated above are being forwarded to all the email ids available with this office for the perusal of desirous officials and the exercise will be completed by 07.07.2015 positively. The seniority list of ITOs in Kerala Charge being forwarded to the Board will also be forwarded to the email ids of ITOs available with this office.

3. It is stated that no pay fixation needs to be done at present on the basis of revised seniority position of officials circulated as stated above via email. Separate instructions/orders will be issued in this regard in due course, if found necessary.

4. You are requested to bring the position to the notice of all the officials in your office.

  
SWAPNA NANU AMBATT  
Addl. Commissioner of Income Tax [HQ][Admn./Vig.],  
O/o. Principal Chief Commissioner of Income Tax [CCA], Kochi.

Copy for information to : CCIT, Thiruvananthapuram / DGIT[Inv.], Kochi.