E. Nu. C-18013/17/2012-V&L Government of India Ministry of Finance Department of Revenue Central Board of Direct Taxes

New Delhi, the 2.6 November, 2014

To.

The Pr. Chief Commissioner of Income Tax, 336, Aaykar Bhavan, Maharshi Karve Road, Mumbai-400020.

Sub: CP No. 123/2014 in OA No. 167/2012 in case of Shri Randhir Singh and Ors Vs UOI and Ors before Hon'ble CAT, Mumbai Bench, Mumbai-Reg.

Sit.

I am directed to refer to the subject cited above and to state that the matter was referred to Ad. IX Section for their advice regarding the acceptability or otherwise of the CAT order and they has stated as under:

**E may agree to implement the order of CAT in OA No 167/2012 dt.

17.12.2613 granting two advance increments to Sr. TA on passing departmental exam for Inspectors as decided in the case of Sh. Mohan Lai Meena in F.NO. C
18013/67/2012-V&L.

In view of the points 3 of the note of V&L on prepage, the DGIT(HRD) may also be consulted to ascertain the present status of implementation of the Order of CAI in OA No. 1010/2010."

2. Accordingly, the matter was referred to DGIT(HRD) by Ad. IX section itself, and they have interalia stated that the comments given in the matter of Stmil C.J. (OA NO. 1010/2010) may be communicated in the matter. The comments given by DGIT(HRD) in the matter of Sh. Sunil C.J. are as under:-

"....through the scheme of advance increment as per CBDT's letter dated 20.10.1994 is in contrast to the claim of the applicant, however, since CAT's order in OA no. 238/2005 which observed that advance increments are to be granted on passing he departmental exam of higher grade has been accepted by the Board, to have a consistent stand on the issue, V&L Section may decide the issue on merit. This Directorate has no comments to offer."

In view of the above, I am directed to request you to accept the order of CAT in the matter.

Yours faithfully,

DCIT (OSD)(V&L)