



I.T.G.O.A. ZINDABAD

# INCOME TAX GAZETTED OFFICERS' ASSOCIATION

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Date: 07-04-2017

To  
The Chairman,  
Central Board of Direct Taxes,  
New Delhi.

Respected Sir,

**Subject: Implementation of decision of the Hon'ble Supreme Court in the case of Union of India vs. N.R. Parmar & Others (CA No. 7514-7515 & others) in the Gujarat Region- Detection of anomalies in the revised seniority list- Matter regarding.**

Kindly refer to the above.

As your honour is well aware that the ITGOA is trying to provide all assistance to the CBDT in speedy completion of the 'implementation of the NRP Judgment' across the country and subsequent finalisation of the all India seniority list of ITOs, we are analysing the region-wise revised lists in various cadres for the purpose. During the process of such exercise, it has been noticed that the revised seniority list in the cadre of Inspector prepared by the Gujarat charge, and so the revised seniority list in the cadre of ITO prepared by the same charge, appears to be faulty, incorrect and manipulative.

A brief note of such discrepancies noticed in the revised seniority list in the cadre of Inspector prepared by the Gujarat charge is enumerated below for your kind perusal:

## **Note on revised seniority list of Gujarat**

### **Analysis of ITI's seniority list**

Gujarat Charge had implemented the decision of Hon'ble Supreme Court in the case of NR Parmar and Others in all cadres and revised the seniority up to the cadre of ITOs. The revised seniority in the cadre of ITIs was prepared on the basis of the minutes of the meeting conducted on 15.4.2015 with all stakeholders including ITEF, ITGOA and Administration.

It is seen from the perusal of the minutes of the meeting held on 15.4.2015 (copy enclosed) that a good number of Inspectors promoted on regular basis as per the original DPCs from RY 1993-94 to RY 2012-13 have been held to be ad-hoc on the basis of clause 2.4.4 of the DOPT OM **No.22011/7/86-Estt.(D)** dated **3.7.1986** which states as under :

2.4.4 With a view to curbing any tendency of under-reporting/suppressing the vacancies to be notified to the concerned authorities for direct recruitment, it is clarified that promotees will be treated as regular only to the extent to which direct recruitment vacancies are reported to the recruiting authorities on the basis of the quotas prescribed in the relevant recruitment rules. Excess promotees, if any, exceeding the share failing to the promotion quota based on the corresponding figure, notified for direct recruitment would be treated only as ad-hoc promotees.

The year wise detail of the promotee Inspectors held to be ad-hoc is as under:

SI No	RY	No of persons
1	1993-94	59
2	1994-95	93
3	1995-96	95
4	1996-97	123
5	1997-98	156
6	1998-99	189
7	1999-00	163
8	2004-05	28
9	2010-11	27
10	2011-12	26
11	2012-13	16

In this connection, it is to submit that the review DPCs for all these years were conducted in order to implement the NRP judgement and the mandate of the review DPC was confined to implementation of NRP judgement only. Further, we are unable to understand that while implementing NRP Judgement, how the number of promotions effected at the time of original DPC can be changed or regular vacancies can be converted to ad-hoc vacancies at the time of review DPC. **This appears to be incorrect and arbitrary.** Further, from the time of original DPC till the time of review DPC on 15.04.2015, this issue of suppression of DR vacancies was never raised at any point of time.

The following issues, therefore, need to be clarified from the Pr.CCIT, Gujarat.

- i) The intention behind the introduction of Clause 2.4.4 is to curb the deliberate tendency of under reporting of DR vacancies. **The reporting of vacancies from the year 1990 was done by the CBDT and not by the respective CCsIT.** Whether there was any evidence is

- available before the authorities for deliberate suppression in reporting of DR vacancies in all the above mentioned years?
- ii) The copies of requisition letters for each year in respect of DR vacancies of Inspector cadre may have to be obtained from the Pr.CCIT, Gujarat for perusal and examination.
  - iii) On verification of the minutes dated 15.04.2015, it is noticed that vacancy of DR Inspectors were calculated without any basis. The actual vacancy position of the charge should have been worked out on the basis of actual vacancy arisen in that charge during the year and should have been worked out from the vacancy register maintained in the respective charge. **Gujarat Charge has worked out the vacancies on the basis of promotions done in the original DPCs and 50% of the same was adopted as the DR vacancy which is only an imaginary figure.** The basis of calculation of DR and PR vacancies for all the years from RY 1993-94 to RY 2012-13 at the time of original as well as review DPCs, giving exact number of sanctioned and working strength in Inspector cadre for all the years, is to be obtained in order to ascertain the correctness of working of the vacancies of that particular RY.
  - iv) It is also to be ascertained that whether such working of vacancies was placed before the review DPC and if yes, the copy of the same may have to be obtained from Pr.CCIT, Gujarat for perusal and examination.
  - v) If at all the promotee Inspectors are to be treated as ad-hoc and carried forward to next year for regularisation as mentioned in the Minutes dated 15.04.2015, what procedure has been followed for their regularisation and what is the actual date of their regularisation is to be ascertained. The copy of such proceedings may be obtained from the Pr.CCIT, Gujarat for perusal and examination.
  - vi) It is strange to note from the revised seniority list of ITIs that although a large number of promoted Inspectors in various recruitment years have been held to be ad-hoc as stated in above table and these ad-hoc Inspectors have been treated to be regular in subsequent years. But **it is seen in the revised seniority list of ITIs that the date of promotion of Inspectors treated to be ad-hoc remains unchanged and the date as per the original DPC was adopted.** This has given rise to one anomalous situation in which the date of promotion of ITIs placed in RY 1994-95 and RY 1995-96 falls in FY 1993-94 (Sr.No.620 to 710 of revised seniority list of ITIs). Similarly, the date of promotion of ITIs of RY 1999-00 falls in FY 1994-95 (Sr.No.753 to 776 of revised seniority list of ITIs).

These are only illustrative examples and the revised seniority list of ITIs contains full of such discrepancies. The Pr.CCIT, Gujarat may be asked to clarify as to **how the date of promotion of these ITIs can be fixed 4 to 5 years prior to the recruitment year** and why this anomaly has been ignored at the time of review DPC.

In view of the above, the claim of suppression in reporting of DR vacancies is without any basis and treatment of promoted Inspectors as ad-hoc at the time of review DPC appears to be incorrect and baseless. Hence, **the revised seniority list of ITIs in Gujarat Region appears to be faulty, incorrect and manipulative.** These discrepancies deserve to be set right.

**More importantly, the review DPCs in the grade of ITOs for various RYs are based on the above mentioned faulty and incorrect seniority list of ITIs which results into faulty revision of the seniority of the ITOs of Gujarat Region, which also deserves to be corrected before finalisation of all India Seniority List of ITOs.**

It is also to bring to your kind notice that no other region has implemented Para 2.4.4 of DOPT OM dated 03.07.1986. The Pr.CCIT, Gujarat may be directed to attend to the matter immediately and do the needful.

In view of the abovementioned facts and figures, it is requested that suitable remedial measures may immediately be initiated by the o/o the Pr. CCIT, Gujarat and under the supervision of the CBDT.

Thanking you,

Yours sincerely,



**(Bhaskar Bhattacharya)**  
**Secretary General**

Copy for information to:

1. The Member (P & V), CBDT
2. JS (Admin.), CBDT



**(Bhaskar Bhattacharya)**  
**Secretary General**