



Income Tax Gazetted Officers Association

President

AJAY GOYAL

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Secretary General

BHASKAR BHATTACHARYA

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**I.T.G.O.A
ZINDABAD**

Date; 13th March, 2014

To
The Chairman,
Central Board of Direct Taxes
North Block,
NEW DELHI-110001

Respected Sir,

Sub: Request for issuance of uniform guidelines for implementation of the Hon'ble Supreme Court judgement in the CIVIL APPEAL Nos. 7514-7515 OF 2005 in the case of Union of India Vs. N. R. Parmar and DOPT's O.M dated 04.03.2014-matter regarding

Please refer to the above.

With reference to the above mentioned subject we would like to bring to your kind notice that since pronouncement of the judgement in the above mentioned case, we were pressing for issuance of a guide lines for uniform implementation across the various charges in order to remove the anomaly that exists in various charges in the seniority list of Inspector of Income Tax. This has become necessary for conducting the review DPCs in cadres of Income-tax Officers to determine relative seniority at National level and also to reduce the ongoing litigation as well as future litigation.

It is now our apprehension especially after issuance of DOPT's Office Memorandum No. 20011/1/2012 -Estt. (D) dated: 04/03/2014; wherein it had defined the fundamental principles to decide inter se seniority of direct recruits and promotees in Central Civil Services in light of the decision of Apex court in the case of N. R. Parmar that without a guideline as regards the implementation of the said O.M may create perplexity.

In our view, in states where seniority in the cadres of Inspectors have been fixed overlooking the principles laid down vide DOPT O.M. dated 07.02.1986/03.07.1986 or with some aberrations or with otherwise interpretation and / or which has been challenged , will be considered as unsettled seniority list and needs to be revised accordingly in pursuance of Para 5(i) of the DOPT's aforementioned O.M. for settling the same afresh. Further, since the DOPT OM dated 03.03.2008 has been treated as non-existent/ withdrawn ab initio, the seniority fixed under that OM needs to be re-fixed as per the latest OM dated 04.03.2014. It is therefore requested to kindly issue clarification as to in which cases the seniority is to be settled as per latest O.M.

Your kind attention is invited to the CBDT instruction dated 22.02.2005 under the signatures of the Director (V&L) to all CCsIT(CCA), which was issued after filing of SLP against the judgement of the Hon'ble Gujarat High Court in the case of N.R. Parmar (Copy enclosed). It has

been provided in the instruction that the seniority as fixed by the CCIT before 08.09.2004 in their charges would continue but the same will be subject to the outcome of the Apex Court judgement in UOI vs. N R Parmar case. Since now the Supreme Court has given the judgement in this case, the outcome of the judgement should be implemented. Therefore, similar instructions of the Board are required to the CCsIT(CCA) to deal all seniority related issues after the Supreme Court judgement and the DOPT instruction dated 04.03.2014.

In view of above narrated facts, we would like to request your honour to kindly issue proper guidelines/ clarification for its uniform implementation as stated above. There is urgent need to attend this problem as the promotions in all cadres are stayed by judicial authorities, which is jeopardizing the career prospects of the members of this esteemed Association.

Thanking you,

Yours faithfully,



Bhaskar Bhattacharya,
Secretary General,
ITGOA.

Encl. As above