



I.T.G.O.A. ZINDABAD

INCOME TAX GAZETTED OFFICERS' ASSOCIATION

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To
The Hon'ble Finance Minister,
Govt. of India,
New Delhi.

Respected Sir,

Sub: Safeguarding the seniority of Assistant Commissioners of Income Tax promoted on ad-hoc basis against the vacancies of the R.Y. 2014-15 – request regarding

Kindly refer to the burgeoning impasse created in Income Tax Department in respect of promotion to the cadre of ACIT following the DoPT OM on reservation dated 30.09.2016.

Since the implementation of CRC, 2013 in Income Tax Department, only one regular DPC to ACIT grade, of vacancy year 2013-14 conducted by the UPSC in the month of August, 2014 (order issued on 10.09.2014), had taken place. This delay in holding DPCs were mainly due to the Hon'ble Supreme Court's Judgment on 27.11.2012, in Civil Appeal No. 7514-7515/2005 in the case of N.R. Parmar vs. U01 & Ors., in which principles for determination of inter se seniority of direct recruits and promotees were laid down, upholding the extant DoPT OMs dated 07.02.1986 and 03.07.1986 and at the same time quashing the DoPT OM dated 03.03.2008. Subsequently the work of revising the seniority list in all cadres, starting from LDC to ITO from Recruitment Year 1986-87 has been taken up by all the PCCsIT (CCA) to implement the N.R. Parmar judgment following the OMs and Advisories issued by DoPT and CBDT in that connection. In the mean time, 2(two) promotion orders in the cadre of ACIT were issued for the vacancies of the R.Y.s 2014-15 & 2015-16 promoting ITOs to the post of ACIT **on ad hoc basis**.

While the preparation of final all India revised seniority List in the cadre of ITO is in process and the DoPT and DoLA had opined to hold the regular DPC of the vacancies of R.Y. 2014-15 as per the existing seniority list of ITOs and also, the UPSC agreed to hold the DPC, the process was suddenly aborted once the latest DoPT OM dated 30.09.2016 on reservation was issued in connection with the pending SLP in the case of Jarnail Singh vs Lachhmi Narain Gupta in the Hon'ble Supreme Court of India. The UPSC categorically refused to hold any DPC to any grade having reservation element, unless the said OM is further clarified by DoPT to its satisfaction. The CBDT has sought clarification from DoPT as per advise / requirement of the UPSC. However no such clarification has so far been issued by the DoPT.

As a result, the Promotee Officers of 2014-15 batch, most of whom were waiting for their second promotion only in their 22-25 years service career, are now staring at a very bleak future.

Their **seniority is going to be suffered irreparably if not regularized by 31.03.2017**. As per the IRS Recruitment Rule, 2015, one of the criteria for DCIT promotion is **4 years regular service** in the grade of ACIT. At the same time, if any junior is being considered for promotion, then his senior will have to be considered if the latter has completed regular service of at least the half of the residency period as on the cut off date i.e. two years in this case.

So, for 2014-15 batch Promotee Officers, who are in 1:1 position (i.e. has at least one Direct recruit or DR below in the seniority list of 2014-15), one will be considered for DCIT promotion if he completes at least 2 years regular service as on 01.04.2019. Or in other words, the Promotee officers (PRs) **have to be regularly promoted by 31.03.2017**. So, even after such a delay in holding regular DPC, at least the seniority loss of 180 Promotee Officers of 2014-15 Batch could be avoided (corresponding to 180 Direct recruit intake for 2014-15), if regularization takes place by 31.03.2017.

But as the situation is unfolded, as discussed earlier, there is no assurance from any corner that they will be regularized by 31.03.2017. If it so happens, not only for the ACIT promotion, they (the PRs) will **suffer irreparable loss for consecutive promotions** to the grades of DCIT, JCIT (5 years regular service in the grade of DCIT required) and Addl. CIT (13 years of regular in the Group A required) for the lack of completion of minimum residency period.

As per our understanding of the subject, until and unless the UPSC, in consultation with the DoPT, decides the future course of action in respect of such promotions / regularization, neither the vacancy position in the Department at various level would improve nor the career prospects of so many Officers would be protected. In view of the above, it is requested to kindly take up the matter with the DoPT to bring to an end the impasse in relation to DPC to any grade having reservation element. We feel that it is only your kind intervention which can ensure **regularization of already promoted (on ad-hoc basis) ACsIT before 31.03.2017**.

Your kind intervention in this matter is solicited.

Thanking You,

Yours sincerely,



(Bhaskar Bhattacharya)
Secretary General

Copy for information and necessary action to:

- 1) Minister of State (in-charge of DoPT), GOI**
- 2) Chairman, UPSC**
- 3) Secretary, DoPT, GOI**
- 4) Secretary (Revenue), GOI**
- 5) Chairman, CBDT**
- 6) Member (P & V), CBDT**