



सत्यमेव जयते

GOVERNMENT OF INDIA, MINISTRY OF FINANCE
CENTRAL BOARD OF DIRECT TAXES
DIRECTORATE OF INCOME TAX
(HUMAN RESOURCE DEVELOPMENT)
 ICADR Building, Plot No. 6, Vasant Kunj Institutional Area Phase-II
New Delhi

F. No. HRD/CM/220/14/2013-14/6672

Dated: 07-11-2014

To

All Principal Chief Commissioner of Income Tax (CCA),
 Andhra Pradesh/Gujrat/Mumbai/Pune/Nagpur/Delhi/NWR/
 NER/UP(E)/UP(W)/West Bengal/Odisha/Bihar/Rajasthan/MP&CG/
 Kerala/Karnatka/Tamilnadu.

Sir/Madam,

**Subject: Implementation of the decision of the Hon'ble Supreme Court in the case of
 NR Parmar (CA No. 7514-7515 and others) - Issue of Advisory – Regarding –**

Kindly refer to letter F. No. HRD/CM/220/14/2013-14.4275 dated 29th
 September, 2014 on the subject cited above.

2. The DoPT has now concurred with CBDT's proposal to apply the DoPT O.Ms
 no. 35014/2/80-Estt(D) dated 07.02.1986 and no.22011/7/86-Estt.(D) dated 03.07.1986 in
 the same manner as that the Hon'ble Supreme Court has interpreted these O.Ms in the case
 of UOI & Ors. Vs N.R.Parmar & Ors.

3. Therefore, Advisory is issued in a FAQ format for uniform implementation of
 the revision of seniority lists in all Regions in the Country as follows, in supersession of the
 FAQ's issued vide F. No. HRD/CM/220/14/2013-14.4275 dated 29th September, 2014.

S. no.	Issues	Draft response
1	Will the seniority of the Direct Recruit reckon from the year of vacancy or the year in which the intimation has been sent to SSC or the year in which the exam was conducted or the year of selection.	The SC judgment is clear that the seniority of the DR would arise from the year in which the requisition has been sent to SSC. However, in the case before the Supreme Court, both the year of requisition and the vacancy year were the same; The Apex Court is silent on the situation that would arise if the years were different.

		<p>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 case requisition has been made after the vacancy arises, then it is the year of such requisition that is material. Such an interpretation would not run contrary to the decision of the Supreme Court, as clearly, wherever the letter of requisition preceded the vacancy year, the vacancy itself did not exist in the year of requisition. Thus the year of vacancy and year of requisition must be read together.</p> <p>Of course, the SC has explicitly held that the year of examination or the year of appointment/joining is of no relevance for this purpose. Similarly, the date of advertisement by SSC would have no relevance.</p> <p>Further, the year of requisition will be the year in which the requisition has been sent to the SSC. The year in which requisition has been made by the CCsIT(CCA) to the CBDT is not relevant.</p>
2	From which date would the implementation of the Supreme Court decision be made applicable?	The SC decision relies on the 1986 circulars of DoPT, which are, in turn, prospective in application. DoPT has also advised that the seniority has to be decided under the DoPT OMs dt 7.2.1986/3.7.1986 till 27.11.2012. Thus review DPCs for all DPCs conducted till 27.11.2012 would be held as per DoPT OMs dt 7.2.1986/3.7.1986. After 27.11.2012, the DoPT OM dt 04.03.2014 would be applicable.
3	Is the NR Parmar decision applicable only to the post of Inspectors?	No. The SC decision applies to the Direct Recruit Upper Division Clerks and Tax Assistants also.
4	The dates of requisition letters informed by the Board to the SSC year-wise are not known to the CCIT(CCA)s	FOR ITI GRADE Till the vacancy year 1991-92, CCIT(CCA)s were requisitioning the Direct Recruits directly from SSC. The dates of requisition letters (vacancy year-wise), as intimated by CCIT(CCA) to SSC, should be available from their

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		<p>records. In the subsequent years, the notification of vacancies were made to SSC by the Board.</p> <p>The dates of the requisition letter in respect of the various vacancy years, along with the year to which seniority of Direct Recruit ITIs relates to, are given in Annexure 1.</p> <p><u>FOR UDC grade</u></p> <p>The post of UDC was abolished in the year 2001-02. Till its abolition, requisition for Direct Recruit UDCs was sent directly by the CCIT (CCA)s to SSC. The dates of requisition letters vacancy year-wise, as intimated by CCIT (CCA) to SSC, should be available from their records.</p> <p><u>FOR TA grade</u></p> <p>The dates of the requisition letter in respect of the various vacancy years, along with the year to which seniority of Direct Recruit TAs are given in Annexure 2.</p>
5	How to deal with cases of inter-charge transfers and with those who have worked earlier in other Departments/PSUs?	This issue is not related to the revision of seniority lists on basis of the NR Parmar decision. This is governed by separate CBDT instructions on the matter.
6	CCIT, Nagpur became CCA only with effect from 2001, and no records are available for the earlier years.	See comments at S. No. 4 above. The dossiers of the Direct Recruits received from SSC may be examined from their personal records to ascertain the Year of examination and accordingly the date of letter of requisition can be determined.
7	Can refixation of inter se seniority be done without holding a Review DPC?	Instructions on Review DPCs are available at para 18.1 to 18.4.2 of DoPT OM no. 22011/5/86-Estt. (D) dt. 10.4.89. Accordingly, it would be necessary to conduct Review DPC.
8	Whether ADRP would fall in the purview of Para 2.4.4 of the OM of 1986 i.e., whether under reporting/ no reporting of DR vacancy due to ADRP would lead to Promotees being bunched together on ad hoc basis.	Since Para 2.4.4 of the OM was not subject matter of the Supreme Court judgment, this is not required to be dealt with here.

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4. I have been further directed to request that exercise of implementation of N R Parmar Judgment and conducting of review DPCs may be completed latest by 24th November, 2014.

5. This issues with prior approval of Chairman, CBDT.

Encl: As above.

Yours faithfully,

(Mahesh Thakur)

Jt. Director of Income Tax (HRD)

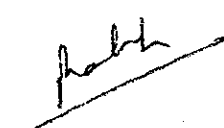
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Jt. Director of Income Tax (HRD)

LETTERS OF REQUISITION SENT TO SSCFor ITI level recruitment

S.no.	Vacancy Year	Date of requisition letter	Examination year	File no.	Recruitment year of Direct Recruits	Remarks
1	1986-87				Requisition by CCIT(CCA)s from SSC directly. Information is available with SSCs	CCsIT(CCA) to utilize the date of requisition letter sent by them to SSC in order to determine correct RY for DRs
2	1987-88				-do-	-do-
3	1988-89				-do-	-do-
4	1989-90				-do-	-do-
5	1990-91				-do-	-do-
6	1991-92				-do-	-do-
7	1992-93		1991	A-12021/2/92-Ad.VII	Seniority of DRs is of 1992-93.	Letter to SSC not available. However, the letter of SSC forwarding the dossiers to CCIT, Ahmedabad, mentions the CDBT letter no. A-12021/2/92/Ad.VIIdt. 03.06.1992.
8	1993-94	29.12.1993	1992	A-12021/1/93-Ad.VII	Seniority of DRs is of 1993-94	--
9	1994-95	27.07.1994	1993	A-12021/14/94-Ad.VII	Seniority of DRs is of 1994-95	--
10	1995-96	16.10.1995	1994	A-12021/7/95-Ad.VII	Seniority of DRs is of 1995-96	--
11	1996-97	7.6.1999	1995	A-12021/1/99-Ad.VII	Seniority of DRs is of 1999-2000	--



ANNEXURE 1

S.no.	Vacancy Year	Date of requisition letter	Examination year	File no.	Recruitment year of Direct Recruits	Remarks
12	1997-98	28.11.2001	1996	A-41015/51/2000-Ad VII	Seniority of DRs is of 2001-02	--
13	1998-99 & 1999-00	10.8. 2001	1999	A-12021/3/2000-Ad VII	Seniority of DRs is of 2001-02	Selections of vacancy year 1997-98 would get seniority over selections of vacancy year 1998-99/1999-00
14	2000-01	--	--	A-12021/11/99-Ad.VII dt 21.12.2011 r.w. DOPT instruction no. 48/1/2001-AP/DOMS/41 dt 4.6.01		No Direct Recruitment Undertaken
15	2001-02	9.5. 2006	2005	A-14013/1/2004-Ad.VII	Seniority of DRs is of 2006-07	--
16	2002-03 to 2005-06	20.2. 2007	2005	A-12021/3/2004-Ad.VII	Seniority of DRs is of 2006-07	--
17	2006-07 & 2007-08	1.2.2008	2006	A-12021/27/2007-Ad.VII	Seniority of DRs is of 2007-08	--
18	2008-09	13.7.2009	2008	A-12021/15/2009-Ad.VII	Seniority of DRs is of 2009-10	--
19	2009-10	21.01.2010	2009	A-12021/37/2009-Ad.VII	Seniority of DRs is of 2009-10	Selections of vacancy year 2009-10 would get seniority over selections of vacancy year 2010-11
20	2010-11	27.10.2010	2010	A-12021/11/2010-AdvII	Seniority of DRs is of 2010-11	--
21	2011-12	02.02.2011	2011	HRD/CM/127/2/2010-11	Seniority of DRs is of 2011-12	--

ANNEXURE 1

S.no.	Vacancy Year	Date of requisition letter	Examination year	File no.	Recruitment year of Direct Recruits	Remarks
22	2012-13	12.10.2012	2012	HRD/CM/127/14/2 011-12	Seniority of DRs is of 2012-13	--
23	2013-14	17.12. 2013	2013	HRD/CM/127/07/2 012-13	Seniority of DRs is of 2013-14	--

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LETTERS OF REQUISITION SENT TO SSCTax Assistant

S.no.	Vacancy Year	Date of requisition	Year of Exam	Name of Exam	File no.	Recruitment year of Direct Recruits	Remarks
1	2001-02	18.8.2004	2005	Tax Asst Exam	A-12021/6/2003-Ad VII	2004-05.	<i>This is the date of communication of vacancies to CCAs, as cleared by Screening Committee.</i>
2	2002-03 to 2005-06	20.2.2007	2006	-do-	A-12021/3/2006-Ad VII	2006-07	--
3	2006-07 & 2007-08	1.2.2008	2007	-do-	A-12021/27/2007-Ad VII	2007-08	--
	2008-09		2008 (Dt of exam: 14.12.2008 Re-held on 29.3.2009)		A-12021/15/2009-Ad.VII	2009-10	<i>Lt. dt. 15.6.09 of CBDT shows that vacancy not intimated to SSC by that date. SSC result dt 18.12.09 shows TA selection for CBDT. This implies letter of requisition is issued between these two dates. i.e., in the year 2009-10.</i>
4	2009-10		2009	-do-	A-12021/12/2010-Ad.VII and A-12021/35/2009-Ad VII	2009-10	<i>Letter of requisition is not available. But SSC Press Release (of 24.2.2010) shows requisition received before this date (i.e., in 2009-10)</i>

ANNEXURE 2

S.no.	Vacancy Year	Date of requisition	Year of Exam	Name of Exam	File no.	Recruitment year of Direct Recruits	Remarks
5	2010-11	27.10.10 r.w. 29.3.10	2010	CGLE	A-12021/11/2010-Ad VII	2010-11	-
6	2011-12	02.02.2011	2011	CGLE	HRD/CM/127/2/2010-11	2011-12	-
7	2012-13	12.10.2012	2012	CGLE	HRD/CM/127/14/2011-12	2012-13	-
8	2013-14	17.12. 2013	2013	CGLE	HRD/CM/127/07/2012-13	2013-14	-

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