



CENTRAL ADMINISTRATIVE TRIBUNAL  
KOLKATA BENCH  
KOLKATA

O.A. No.350/00427/2017.

Date of order : This the 21<sup>st</sup> Day of January, 2020.

**Hon'ble Mrs. Bidisha Banerjee, Judicial Member**

**Hon'ble -Dr.(Ms) Nandita Chatterjee, Administrative Member**



Sri Bitan Roy,  
Son of late Nani Gopal Roy,  
Aged about 51 years,  
Working as Income Tax Officer,  
Residing at Satyendra Bhawan,  
275 Santosh Road, P.O. Barisha,  
Flat No.B-3, 3<sup>rd</sup> Floor, Kolkata -700 008.

.....Applicant

By Advocate : Mr. A.Chakraborty.

- Versus -

1. Union of India, through the  
Secretary, Ministry of Finance,  
Government of India,  
North Block, New Delhi – 110 001.
2. Chairman,  
Central Board of Direct Taxes,  
North Block, New Delhi-1.
3. The Principal Chief Commissioner of Income Tax,  
West Bengal & Sikkim,  
Aayakar Bhawan, P-7,  
Chowringhee Square, Kolkata-700069.
4. Tarun Kumar Mitry,  
Income Tax Officer,  
Ward 10(1) Kolkata,  
Aayakar Bhawan, P-7,  
Chowringhee Square, Kolkata-700069.
5. The Income Tax Officer (HRD)  
CMD-1, HRD, New Delhi,  
ICADR Building, Plot No. 6,  
Vasant Kunu Institution from Phase II,  
New Delhi- 110070.

.....Respondents

By Advocate : None present.

## ORDER (ORAL)

### **BIDISHA BANERJEE, MEMBER (J):**

Heard Ld. counsels for the parties.

2. The applicant in this O.A has sought for the following relief:



"a) Circulation of revised final seniority list in the cadre of Income Tax Officer parenting to Panel/vacancy year 1989-90 to 2005-06 in the region of West Bengal and Sikkim issued vide Office Order No.2E/28/ITO(PROM)/16-17/41201 dated 25.01.2017 issued Commissioner of Income Tax for the Principal Chief Commissioner of Income Tax, West Bengal and Sikkim cannot be sustained in the eye of law since the Principles for determination of inter se seniority of direct recruit and promotes would be effective from 27.11.2012, the date of Supreme Court Judgment in the case of N.R.Parmar vs. Union of India & Ors.

b) Circulation of revised final seniority cannot be acted up in view of office Memorandum dated 30.09.2016 which provides that till such time the main matter along with contempt petition is decided, no further promotion of the reserved category persons to unreserved post will be made based on DOP&T OM dated 10.08.2010."

3. At hearing, learned counsel for the respondents brought to our notice a Circular No.A-35015/26/2018-Ad.VI dated 27.05.2019 issued by CBDT, Para 3 (iv) whereof is as under :

"(iv) That All India Inter-se Seniority List (AIISL) of ITOs, 2017 circulated vide CBDT's letter dated 05.02.2018 containing the names of ITOs from the year 2000-01 to 2012-13 and also the draft All India Inter-se Seniority List (AIISL) of ITOs containing the names of ITOs prior to the vacancy year 2000-01 circulated vide CBDT's letter dated 03.12.2018 are hereby cancelled and withdrawn ab initio. That the All India Inter-se Seniority List (AIISL) of ITOs (as on 01.01.2012) circulated by the CBDT vide letter dated 01.09.2015, which did not have any effect of N.R.Parmar order of Hon'ble Supreme Court of India and of DOP&T's OM dated 03.03.2008, is a valid and legal All India Inter-se Seniority List of ITOs.

4. All the Pr.CCITs (CCAs) are therefore, requested to take necessary action in this regard and submit a compliance report to the Board at the earliest."

4. Particularly referring to Para 3 sub para (iv) (supra), Ld. Counsel for the applicant submitted that he would be satisfied if the respondents are

directed to act in accordance with the CBDT Circular dated 27.05.2019 and issue a reasoned and speaking order within a time frame.

5. Accordingly, without entering into the factual details of the O.A., we direct the competent respondent authority to consider the issue in the light of the CBDT Circular dated 27.05.2019 and pass an appropriate order within a period of 3 months from the date of receipt of a copy of this order.

6. In the event it is felt that the seniority of the applicant has to be recast in terms of the paragraph cited supra, of CBDT Circular dated 27.05.2019, the seniority list shall be recast and the above exercise shall be undertaken within the period stipulated and a fresh seniority list shall be published accordingly.

7. O.A. is accordingly disposed of. No order as to costs.

**(DR (MS) NANDITA CHATTERJEE)**  
**MEMBER (A)**

**(BIDISHA BANERJEE)**  
**MEMBER (J)**

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