

**CENTRAL ADMINISTRATIVE TRIBUNAL
PRINCIPAL BENCH**

**CP No. 23/2020 in
OA-2920/2019**

New Delhi, this the 13th day of January, 2020

Hon'ble Mr. Justice L. Narasimha Reddy, Chairman
Hon'ble Mr. Pradeep Kumar, Member (A)

1. Suneet Kumar,
Tax Assistant Group C,
Aged about 35 years,
S/o Ramesh Chand,
R/o I-85, Mangol Puri,
New Delhi – 110083.
2. Poonam Suyal,
Tax Assistant Group C,
Aged about 30 years,
D/o Satish Chander Suyal,
R/o Q. No. 252, Income Tax Colony,
Pitampura, New Delhi – 110034.
3. Hemlata Suryavanshi,
Tax Assistant Group C,
Aged about 29 years,
D/o Shri Anil Kumar,
R/o GH-9/128, Paschim Vihar,
New Delhi – 110087.
4. Rashmi Taneja,
Tax Assistant Group C,
Aged about 29 years,
D/o Shri Harish Taneja,
R/o H. No. 222-223, 3rd Floor, Pocket-4,
Sector – 25, Rohini, Delhi – 110085.
5. Aastha Luthra,
Tax Assistant Group C,
Aged about 33 years,
D/o Shri KK Luthra,
R/o B/6, S-3, Dilshad Colony,
Delhi – 110095.





6. Asha,
Tax Assistant Group C,
Aged about 32 years,
D/o Bhagwan Sahay,
Q-10/63, Mongolpuri,
New Delhi.
7. Jyoti Raheja,
Tax Assistant Group C,
Aged about 39 years,
D/o Shri Dalip Raheja,
R/o 23A/11B Tilak Nagar, Delhi – 110018.
8. Veena Sharma,
Tax Assistant Group C,
Aged about 31 years,
D/o Shri Tilak Raj Kathuria,
R/o B-9/204, Sector – 23, Rohini,
Delhi – 110085.
9. Nisheta Singhal,
Tax Assistant Group C,
Aged about 30 years,
D/o Shri Prakash Kumar,
R/o A-2/268, Paschim Vihar,
New Delhi.
10. Shweta Sharma,
Tax Assistant Group C,
Aged about 27 years,
D/o Shri Rajesh Sharma,
R/o A-1202, Apex the Florus, Sector-18,
Vasundhara, Ghaziabad-201012.
11. Bushra Zabi,
Tax Assistant Group C,
Aged about 29 years,
D/o Shri Puttan Ahmad,
R/o G-74b, Second Floor, Abul Fazal Enclave-1,
Jamia Nagar, Delhi – 110025.
12. Shilpa Malik,
Tax Assistant Group C,
Aged about 28 eyars,
D/o Shri Ashok Malik,
R/o 113/114, Bank Apartment, Krishan Kunj,
Laxmi Nagar, Delhi – 92.
13. Nikhil Anuragi,



Tax Assistant Group C,
Aged about 32 years,
S/o Shyam Lal Anuragi,
R/o 12-I, Neethi Apartments, I.P. Extension,
Patparganj, Delhi – 110092.

14. Deepak Gilani,
Tax Assistant Group C,
Aged about 41 years,
S/o K. B. Gilani,
R/o C-2, 704, Kingsbury Apartment,
TDI City, Kundli, Sonipat,
Haryana.
15. Milan Singh Rohilla,
Tax Assistant Group C,
Aged about 32 years,
S/o Shri Ishwar Singh Rohilla,
R/o H. No. 495, Sector -6,
R. K. Puram, New Delhi – 110022.
16. Sheetu Tandon,
Tax Assistant Group C,
Aged about 31 years,
D/o Satish Kumar Tandon,
R/o L-77B, Chanakya Place, Part II,
New Delhi- 110059.
17. Nianlamching,
Tax Assistant Group C,
Aged about 31 years,
D/o Khamminkhup,
R.o. H. No. 586, P. K. Malik Building,
2nd Floor, Munirka,
New Delhi – 110067.
18. Chingmi Shingnaisui,
Tax Assistant Group C,
Aged about 33 years,
D/o Govinson shingnaisui,
R/o 202, 1st Floor, Income Tax Colony,
Uttari Pitampura, Delhi – 110034.
19. Prakash Chand,
Tax Assistant Group C,
Aged about 49 years,
S/o Late Sh. Mathura Dutt,
R/o H. No. C-1/200, Gali No. 22,
Khajuri Colony, Delhi – 110094.



20. Jyoti Prakash Chaubey,
Tax Assistant Group C,
Aged about 46 years,
S/o Om Prakash Choubey,
R/o 256 A Vipin Garden,
Uttam Nagar, New Delhi – 110059. ... Applicants

(through Sh. Rhishabh Jetley with Sh. Shubham Jain)

Versus

1. Sh. Pramod Chandra Mody
Chairman
Central Board of Direct Taxes
North Block, Central Secretariat
New Delhi-110001.
2. Sh. Subrata Kumar Dash
Principal Chief Commissioner of Income Tax
C.R. Building, I.P. Estate
New Delhi-110002.
3. Sh. Dilip Sharma
Commissioner of Income Tax (Admn)-Delhi
C.R. Building, I.P. Estate
New Delhi-110002. ... Respondents

ORDER(ORAL)

Hon'ble Mr. Justice L. Narasimha Reddy, Chairman

The applicants were appointed as Tax Assistants, in various Units of appointment, i.e., zones of Income Tax Department. On their request, they were transferred to Delhi Zone and were shown at the places, below those, who were already borne on the rolls of the Delhi Unit.

2. In the context of promotion to the post of Senior Tax Analysts and Inspectors, the minimum length of service, i.e., residency period becomes relevant. Dispute arose as to whether, the length of service of a Tax



Assistant must be reckoned from the date of initial appointment or from the date on which, he joins the unit, to which, he is transferred. It was held that, in the context of reckoning the length of service, the date of initial appointment shall become relevant and the same was observed by the Hon'ble Supreme Court in CA No. 3792/2019 in Pratibha Rani & Ors. vs. UOI & Ors. The applicants filed OA No. 2920/2019, claiming similar relief. The OA was disposed of on 15.11.2019, in terms of the order of the Hon'ble Supreme Court in the case of Pratibha Rani & Ors. vs. UOI & Ors.

3. This contempt case is filed alleging that the respondents have violated the direction issued by this Tribunal, in terms of the judgment of the Hon'ble Supreme Court and though, several Tax Inspectors who were appointed subsequent to the applicants, were promoted through an order dated 31.12.2019 and 01.01.2020 and the benefit was not extended to the applicants.

4. We heard Sh. Rhishabh Jetley, learned counsel for the petitioners, at length.

5. As observed in the preceding paragraphs, a doubt existed as to whether, the date of appointment of Tax Assistant or the date, on which he joins the unit, to which, he was transferred, at his request, shall be taken into account; for reckoning the stipulated length of service, for promotion. The Hon'ble Supreme Court directed that the length of service shall be reckoned from the date of appointment. The relief in terms of that was also extended to the applicants.



6. It is not the case of the applicants that any Tax Assistant, who is junior to them in the present Unit, was promoted. Though, the eligibility of the applicants needs to be decided with reference to the date of appointment, they have to take their turn for promotion, in accordance with seniority, in the Unit to which, they have been transferred, on their request. If they are to be promoted just on the basis of the length of service, the very purpose placing an employee, who came on request transfer down below in the list, would be defeated.

7. We do not find any merit in the CP and, accordingly, the same is closed. There shall be no order as to costs.

(Pradeep Kumar)
Member (A)

(Justice L. Narasimha Reddy)
Chairman

/ns/