



**Central Administrative Tribunal  
Principal Bench**

**C.P. No. 414/2019  
in  
O.A. No. 4681/2018**

**This the 20<sup>th</sup> day of December, 2019**

**Hon'ble Mrs. Justice Vijay Lakshmi, Member (J)  
Hon'ble Mr. Pradeep Kumar, Member (A)**

1. ANIRUDH KAUSHIK, Sr. Tax Assistant, Group 'C'  
Aged About 29 years,  
S/o Sh. Jagat Narayan Kaushik,  
R/o H. No. 172/2, Indira Colony, Rohtak,  
Haryana-124001.
2. ANKIT KUMAR, Sr. Tax Assistant, Group 'C'  
Aged About 28 years,  
S/o Sh. Uday Narayan Shahi,  
R/o D-2/92, Surrender Colony, Part-I,  
Jharoda, Delhi-110084
3. ANIL HOODA, Sr. Tax Assistant, Group 'C'  
Aged About 30 years,  
S/o Sh. SHILAK RAM,  
R/o S/O – SHILAK RAM, VPO – DHAMAR, DISTT –  
ROHTAK, HARYANA – 124 401
4. AJEET KUMAR, Sr. Tax Assistant, Group 'C'  
Aged About 27 years,  
S/o Sh. FULCHAND PRJAPAT,  
R/o E-16, GALI NO. 1, WEST VINOD NAGAR,  
DELHI – 110 092
5. AJAY CHHILLAR, Sr. Tax Assistant, Group 'C'  
Aged About 31 years,  
S/o Sh. RAJPAL CHHILLAR,  
R/o H. NO. 1986, SEC-06, BAHADUR GARH,  
JHAJJAR, HARYANA – 124 507
6. RAHUL DAS, Sr. Tax Assistant, Group 'C'  
Aged About 29 years,  
S/o Sh. BHOLA PRASAD,  
R/o M-80, 3RD FLOOR, AZAD PUR,  
NEW DELHI – 110 033



7. VIPIN KUMAR SHARMA, Sr. Tax Assistant, Group 'C'  
Aged About 30 years,  
S/o Sh. RAKESH KUMAR SHARMA,  
R/o D-761, GALI NO. 13, ASHOK NAGAR,  
SHAHDARA, DELHI – 110 093
8. SAURABH KUMAR, Sr. Tax Assistant, Group 'C'  
Aged about 25 years,  
S/o Sh. NANAK CHAND,  
R/o B-12, PANDAV NAGAR, AKSHAR DHAM,  
NEW DELHI – 110 092.
9. DILIP KUMAR, Sr. Tax Assistant, Group 'C'  
Aged About 34 years,  
S/o Sh. VISHWANATH PRASAD,  
R/o Z-12, SECOND FLOOR, DEEPAK VIHAR,  
UTTAM NAGAR, NEW DELHI – 110 059
10. PREM CHAND KUMAR, Sr. Tax Assistant, Group 'C'  
Aged About 38 years,  
S/o Sh. SHARDA CHARAM KARN,  
R/o RZL-13A/14, UG FLOOR, STREET NO. 3,  
MAIN SAGARPUR, NEW DELHI – 110 046
11. PRAVEEN, Sr. Tax Assistant, Group 'C'  
Aged About 32 years,  
S/o Sh. RAJBIR SINGH,  
R/o 335, MEERA APARTMENTS, MEERA BAGH,  
PASCHIM VIHAR, NEW DELHI – 110 063
12. ROHIT GOEL, Sr. Tax Assistant, Group 'C'  
Aged About 32 years,  
S/o Sh. VISHNU KUMAR AGARWAL,  
R/o H. No. 202, F-41, NAFEEES ROAD,  
JAMIA NAGAR, BATLA HOUSE,  
DELHI – 110 025
13. ARUN SINGH PARMAR, Sr. Tax Assistant, Group 'C'  
Aged About 29 years,  
S/o Sh. SATYAVIR SINGH PARMAR,  
R/o 3RD FLOOR KHASRA NO 423 OPP PATANJALI  
LAXMI VIHAR BURARI DELHI-110084
14. ANIL KUMAR DUBEY, Sr. Tax Assistant, Group 'C'  
Aged About 31 years,  
S/o Sh. LALTA PRASAD DUBEY,  
R/o B-556, MANGOL PURI, NEW DELHI – 110 083



15. ASHISH MITTAL, Sr. Tax Assistant, Group 'C'  
Aged About 32 years,  
S/o Sh. ANIL KUMAR MITTAL,  
R/o H. NO. 800, SEC-09, FARIDABAD,  
HARYANA – 121 006
16. MEHUL GAUTAM, Sr. Tax Assistant, Group 'C'  
Aged About 33 years,  
S/o Sh. GOPI RAM GAUTAM,  
R/o P-181, STREET NO. 7, BIHARI COLONY,  
SHAHDARA, DELHI – 110 032
17. ARUN KUMAR RAJAWAT, Sr. Tax Assistant,  
Group 'C'  
Aged About 31 Years,  
S/o Sh. KRISHAN KUMAR RAJAWAT,  
R/o 2075, MUKIM PURA, SUBZI MANDI,  
NEW DELHI – 110 007

... Applicants

(By Advocate: Sh. M.K. Bhardwaj)

### **VERSUS**

1. Sh. Ajay Bhushan Pandey,  
Revenue Secretary,  
Ministry of Finance,  
North Block, New Delhi
2. Sh. Pramod Chandra Mody,  
Chairman,  
Central Board of Direct Taxes,  
North Block, New Delhi
3. Sh. Prabhash Shankar,  
Principal Chief Commissioner of Income Tax,  
(CCA)  
C.R. Building, I.P. Estate,  
New Delhi
4. Sh. Sudhir Kumar,  
Joint Secretary,  
CBDT, North Block,  
New Delhi
5. Sh. Mukesh Mittal,  
Pr. Commissioner of Income Tax, Delhi -06,



6. New Delhi  
Shri Rajesh Kumar,  
Addl. Commissioner of Income Tax,  
Spl. Range -03,  
New Delhi
7. Ms. Samrita Kaur Gill,  
Joint Commissioner of GST & CX, CCA,  
Delhi Zone, New Delhi.

... Respondents

(By Advocates: Sh. Hanu Bhaskar, Sh. Ravi Prakash  
and Sh. Mohd. Shahan Ulla )

### **ORDER (Oral)**

#### **Hon'ble Mr. Pradeep Kumar, Member (A):**

Sh. M.K. Bhardwaj, learned counsel appeared on behalf of the applicants. Sh. Hanu Bhaskar, Sh. Ravi Prakash and Sh. Mohd. Shahan Ulla, learned counsels appeared on behalf of the respondents.

2. The Tribunal had passed certain directions in OA No. 4681/2018 on 21.12.2018, which reads as follows:

*"7. In the circumstances, the O.A. is disposed of at the admission stage itself, without going into the merits of the case, by directing the respondents to consider the Annexure A-7 (Colly.) representations of the applicants, and to examine whether the applicants are identically placed like the applicants in the decision of this Tribunal in O.A. No.3405/2014, Pankaj Nayan & Ors. vs. UOI & Ors., decided on 12.05.2016, and upheld by the Hon" ble High Court of Delhi in Writ Petition (No.) 11277/2016 dated 29.10.2018, and to pass appropriate reasoned and speaking orders thereon, in accordance with law, within a period of 90 days from the date of receipt of a certified copy of this order and if found that they are identically placed, the benefit of the said judgment shall be extended to them. If the applicants are aggrieved with rejection of*



*their claim or with any other action of the respondents, they are at liberty to avail their remedies, in accordance with law, against the said action of the respondents. No order as to costs.*

*Let a copy of the O.A. be enclosed to this order.”*

3. The applicants filed the CP pleading that the above directions passed by the Tribunal have not been complied with.

4. Respondents have filed their compliance affidavit on 19.12.2019 along with the speaking order dated 23.10.2019 passed by them, wherein it has been brought out that the case of the applicants is not similar to applicants of OA No. 3405/2014. The specific order, reads as under:-

*“3. In this regard, I am directed to inform that request of the applicants for promotion to the cadre of Income Tax Inspector cannot be acceded to due to the reasons mentioned hereunder:-*

*(a) The Hon’ble CAT vide order dated 21.12.2018 directed to consider the claim of the applicants if they are identically placed with the applicants of the OA No. 3405/2014 and dispose their representation.*

*In this regard, it is submitted that the applicants of the subject OA are not identically placed with the applicants of OA No. 3405/2014 as the matter involved in OA No. 3405/2014 pertains to the CGST which has separate set of Recruitment Rules specific to their Department which were framed taking into the specific requirement of that particular Department. The same Recruitment Rules are not applicable in any other Govt. Departments including Income Tax Department.*

*It is worth to mention that, even within a department, different set of Recruitment Rules are*



*followed keeping in view the specific need of a particular post/cadre. The above fact gets its strength from the fact that the **Junior-Senior Clause**, though available in the Recruitment Rules of Tax Assistants and Income Tax Officer, has not been included in the Recruitment Rules of Income Tax Inspector.*

*xxx xxx xxx”*

5. The applicants plead that the Tribunal's directions have not been complied with and the respondents have acted as an Appellate Authority over judgement by Tribunal.

6. Matter has been heard.

7. The directions passed by the Tribunal were to grant certain benefits to the applicants, if the respondents find the case of the applicants identical to the applicants in OA No. 3405/2014. Respondents, in their own wisdom, have not found the case of the applicants identical to the applicants in OA No. 3405/2014. Accordingly, respondents refused to grant certain benefits to them.

This is substantive compliance.

8. In view of above, CP does not subsists. However, the applicants are at liberty to file another OA, if their grievance still subsists and if so advised as per law.



9. Accordingly, CP stands closed. Notices are discharged.

**(Pradeep Kumar)**  
**Member (A)**

**(Justice Vijay Lakshmi)**  
**Member (J)**

/akshaya/