

CENTRAL ADMINISTRATIVE TRIBUNAL  
Principal Bench

O.A. No. 2749 of 1997  
M.A. No. 2756 of 1997

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New Delhi, dated the 6<sup>th</sup> JANUARY 1998

HON'BLE MR. S.R. ADIGE, VICE CHAIRMAN (A)  
HON'BLE Mrs. LAKSHMI SWAMINATHAN, MEMBER (J)

Shri K. Viswanathan,  
S/o Shri G.S.Krishnamurthy,  
R/o A-6/7, Vasundhara Enclave,  
Triveni Apartments,  
Delhi. ... APPLICANT

(By Advocate: Shri K. Venkataramani)

VERSUS

1. Union of India through  
the Secretary,  
Dept. of Revenue,  
Ministry of Finance,  
North Block,  
New Delhi.
2. The Authority for Advance Rulings  
through its Commissioner,  
Income Tax, Dept. of Revenue,  
Ministry of Finance,  
5th Floor, NDMC Building,  
Yashwant Place,  
Chanakyapuri,  
New Delhi-110021. ... RESPONDENTS

(By Advocate: Shri V.S.R.Krishna)

J U D G M E N T

BY HON'BLE MR. S.R. ADIGE, VICE CHAIRMAN (A)

Heard.

2. Admittedly, as per the advertisement dated 28.12.96 calling for applications for the post of PPS (Rs.3000-4500) in the Authority for Advacned Rulings, eligible candidates from the Central Govt., including statutory and autonomous bodies had to be holding analogous posts on regular basis with 8 years service as P.S. (Rs.2000-3500) or

10 years regular service as Sr. PA or equivalent post in the scale of Rs.2000-3200. (5)

3. Applicant has himself admitted that till 21.8.88 he was in the pay scale of Rs.1400-2600 (Para 4 (6) of O.A.) and as recently as 30.10.92 he was only in the scale of Rs.2000-3200 and he came into the scale of Rs.2000-3500 on permanent basis only on 8.12.92 (~~Para 4~~ <sup>Para 4</sup> (e) of O.A.).

4. Respondents are therefore entirely correct when they ~~state~~ <sup>state</sup> that applicant was not eligible for appointment on deputation as PPS in the Authority for Advanced Rulings.

5. A perusal of the relevant files AAR/040/Part/1997 and AAR/038/93 which were shown to us by respondents makes it clear that this aspect was overlooked when applicant's name was forwarded. The relevant notings indicate that no relaxation of the rules/instructions was obtained, and in fact the advertisement does not even speak of relaxation being granted in individual cases. The mere fact that applicant was selected after being personally interviewed by the Chairman, Authority on Advanced Rulings does not validate applicant's selection, when he was not eligible for the post, and does not give him a legally enforceable right to continue against a post which he is not eligible to hold.

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6. Under the circumstances, the O.A.  
warrants no inteference. It is dismissed.  
Interim Orders are vacated. No costs.

(6)

*Lakshmi Swaminathan*  
(Mrs. LAKSHMI SWAMINATHAN)  
Member (J)

*S.R. Adige*  
(S.R. ADIGE)  
Vice Chairman (A)

/GK/