




clear that Head Clerks and Supervisors are eligible for two advance increments only on passing the Departmental Examination for Income-Tax Officers.

Since the applicant <sup>has</sup> ~~is~~ admittedly passed the examination <sup>only</sup> for Income-Tax Inspector, he is not eligible for the advance increments, and as such the impugned order withdrawing the advance increments sanctioned is not open to attack.

A Division Bench of this Tribunal to which I was also a party has taken the same view in the decision in J.Christudas Vs Union of India & Others (T.A.No.506/86-Order pronounced on 16-6-87).

The application is dismissed.

  
9.2.88  
(G.Sreedharan Nair)  
Judicial Member  
09-02-1988

Index: Yes/No

Central Administrative Tribunal  
Ernakulam Bench

Dated Tuesday the twentyseventh day of June,  
One thousand, nine hundred and eighty nine.

Present

Hon<sup>ble</sup> Shri NV Krishnan, Administrative Member

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O.A. No.67/87

KK Madhavankutty : Applicant

Vs

1 Union of India rep.  
by Secretary to Government  
Ministry of Finance  
Department of Revenue  
New Delhi

2 The Commissioner of Income-tax  
P.B. No.1758, Cochin-16 : Respondents

Mr Jacob George : Counsel for Applicant  
(Not present)

Mr PVM Madhavan Nambiar, Sr CGSC: Counsel for Respondents.

O R D E R

The earlier ex-parte order passed in this case on 9.2.1988 was vacated after hearing the <sup>review</sup> application made by the applicant. The case was finally heard on 18.1.1989 and when it was fixed for orders on 20.1.89, it was pointed out by the respondents that the application registered as TA 506/86, in which an identical issue was involved, was listed for hearing by the Division Bench on 26th April, 89. It was, therefore, felt desirable by this Bench to await the orders of the Division Bench in TA 506/86. It was also ordered that day that the applicant could, if he so chose, apply to the Division Bench hearing TA 506/86 to permit him to appear as intervener.

2 The learned counsel for the respondents points out that the Division Bench has since passed orders in

(a copy of which is kept on record)

TA 506/86 on 22.5.89. It is on the basis of that judgement/that this application is being disposed of.

3 The question in this case is whether supervisors in the Income-tax Department who have passed <sup>the</sup> Departmental Examination for Income-tax Inspectors will be eligible to get two advance increments.

4 In TA 506/86, the same issue was involved, but in respect of the Head Clerks. It was found <sup>by</sup> the decision of the Division Bench that there could be no doubt that Head Clerks will be entitled to advance increments only by passing the Income-tax Officers Examination Group-8.

5 It has been specifically stated in the Central Board of Revenue's letter dated 8.12.60, <sup>(Ext.R-1) that</sup> the Head Clerks and Supervisors will be entitled to the increments only on passing the Departmental Examination for Income-tax Officers, <sup>for</sup> ~~There~~ is no ambiguity in this respect.

6 For the aforesaid reasons, this application seeking to quash the order withdrawing the increments granted by mistake (Annexure-IV) is dismissed.



(NV Krishnan)  
Administrative Member  
27.6.89