

CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH
GUWAHATI -5

(DESTRUCTION OF RECORD RULES, 1990)

INDEX

O.A./TA/ NO. 257 2009-3008
R.A./CP/NO. 2015
E.P./M.P./NO. 2015

1. Order Sheets..... 3pg..... 01to..... 04 ✓
2. Judgment/ order dtd. 06.5.2010 pg.....to.....
(in ordersheet)
3. Judgment & Order dtd...../.....received from H.C. /Supreme Court.
4. O.A. 257/09page..... 01to..... 64 ✓
5. E.P/M.P. /page.....to.....
6. R.A./C.P. /page.....to.....
7. W.S. Filed by RecptPage..... 01to..... 18 ✓
8. Rejoinder. Filed on behalf ofpage..... 01to..... 18 ✓
the applicant
9. Replypage.....to.....
10. Any other paperspage.....to.....
11. Memo Appearancepg- 01 to 01 ✓

21/7/2015
SECTION OFFICER (JUDL.)

17.7.2015

FORM NO. 4
(See Rule 42)
CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH :
ORDERSHEET


1. ORIGINAL APPLICATION No : 257 / 2009
2. Transfer Application No : ----- / 2009 in O.A. No. -----
3. Misc. Petition No : ----- / 2009 in O.A. No. -----
4. Contempt Petition No : ----- / 2009 in O.A. No. -----
5. Review Application No : ----- / 2009 in O.A. No. -----
6. Execution Petition No : ----- / 2009 in O.A. No. -----

Applicant (S) : Shri Home Raikhan

Respondent (S) : Union of India & ors.

Advocate for the : Mr. S.P. Sharma, Mr. B. Barua,
{Applicant (S)} Mr. L.N. Sharma, Mr. M. Sharma
Mr. S. Marbaniang

Advocate for the : -----
{Respondent (S)} CGSC

Notes of the Registry	Date	Order of the Tribunal
<p>This application is in form is filed/C. F. for Rs. 50/- deposited vide IPO/ED No. <u>396.559266</u> Dated <u>4.12.09</u></p> <p>Dy. Registrar <u>HSG/12/09</u></p> <p><u>7.12.09</u></p> <p>Three copies of application with envelopes received for issue notices to the respondents No 1 to 3. Copy served.</p> <p><u>HSG/12/09</u></p>	<p>08.12.2009</p> <p>/pgl/</p> <p>15.12.2009</p>	<p>Mr S.P.Sharma, learned counsel for the applicant after arguing for some time seeks adjournment to place on record certain judgment in support of his claim.</p> <p>List on 15.12.2009.</p> <p style="text-align: right;"> (Mukesh Kr. Gupta) Member (J)</p> <p>In terms of Para 5.7 of the transfer/placement policy for Group- A Officer of the Indian Revenue Service, the claim of Applicant is that on completion of three years tenure posting in N.E. Region, would be entitled to choice posting.</p> <p style="text-align: right;">Contd/-</p>

Contd/-

15.12.2009

Issue notice to the Respondents. Mr.K.Das, learned Addl.Standing Counsel accepts notice on behalf of the Respondents. Service is thus complete. No formal notices to Respondents need to be issued. Four weeks time is granted to the Respondents to file reply. Rejoinder, if any, may be filed by Applicant within 2 weeks thereafter.

List the matter on 08.2.2010

(Madan Kumar Chaturvedi)
Member (A)

(Mukesh Kumar Gupta)
Member (J)

/lm/

4.2.2010

On the request of Mr K.Das, learned counsel for the Respondents, case is adjourned to 25.2.2010, for filing reply.

(Madan Kumar Chaturvedi)
Member (A)

(Mukesh Kumar Gupta)
Member (J)

lm

25.02.2010

Enabling the Applicant to file rejoinder, as prayed for, case is adjourned to 15.03.2010.

(Madan Kumar Chaturvedi)
Member (A)

(Mukesh Kumar Gupta)
Member (J)

/bb/

15.03.2010

Applicant filed rejoinder on 12.03.2010. Pleadings are complete. List for hearing on 07.04.2010.

(Madan Kr. Chaturvedi)
Member (A)

/bb/

The case is ready
for hearing.

26.4.2010

Service Completed.

No W/s filed.

3.2.2010

22.2.2010

W/s filed by the
respondent. Copy
not served.

4.2.2010

W/s filed.

24.2.2010

No rejoinder filed.

12.3.2010

12.3.2010

Rejoinder has been
filed by the Applicant.
Copy served.

12.3.2010

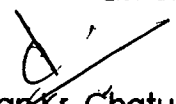


07.04.2010 Learned counsel for the respondents prays for adjournment stating that he wants to file reply to the rejoinder. In the absence of any rule or law, this request cannot be accepted. However, adjournment is granted.

The case is ready for hearing.

29.4.2010

List on 30.4.2010.


(Madan Kr. Chaturvedi)
Member (A)


(Mukesh Kr. Gupta)
Member (J)


/pg/

30.04.2010 Learned counsel for the respondents prays for adjournment.

The case is ready for hearing.

5.5.2010

List it on 06.05.2010.


(Madan Kumar Chaturvedi)
Member (A)


(Mukesh Kumar Gupta)
Member (J)

nkrn

06.05.2010 Mr K.K. Das, learned Addl. C.G.S.C. for the respondents has produced communication dated 21.04.2010 addressed to him by the respondents stating that applicant's case for transfer will be considered in AGT, 2010 if he has applied for transfer in response to the Board's circular, in accordance with the new transfer policy published on 16.02.2010. Learned counsel for applicant states that he indeed has applied for such transfer in accordance with the policy. However, it is prayed that till the outcome of the said meeting is decided, present O.A. be kept pending.

Copy of the aforementioned communication has been taken on record. Since respondents are goind to consider his request for transfer in the next ACT to be held shortly namely, in May 2010, we are of the considered view that any decision taken therein would provide a fresh cause of action and, therefore, there is no need to keep the present O.A. pending.

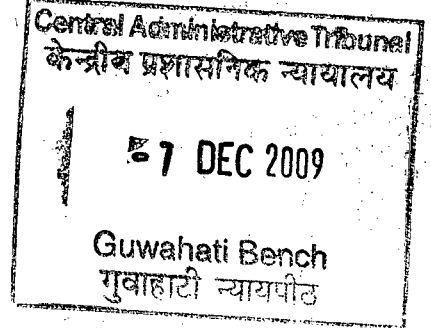
Accordingly, reserving the liberty for the applicant to take steps in case he is still aggrieved, present O.A. is disposed of.

(Madan Kumar Chaturvedi)
Member (A)

(Mukesh Kumar Gupta)
Member (J)

Received by
Tarpena Phukan (Adv)
13/5/10
copy recd p/m
18/5/2010

nkrm



FORM I

(RULE 4)

AN APPLICATION UNDER SECTION 19 OF THE ADMINISTRATIVE TRIBUNAL ACT, 1985

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL, GUWAHATI BENCH: AT GUWAHATI

Title of the Case: ORIGINAL APPLICATION No: 257 of 2009

BETWEEN

SHRI HOME RAIKHAN, APPLICANT

AND

UNION OF INDIA AND 2 OTHERS RESPONDENTS


INDEX

SL. Nos	Description of Documents relied upon	Annexure	Page No.
1.	SYNOPSIS OF THE CASE		i
2.	APPLICATION & VERIFICATION		1 to 12
3.	Copy of the Impugned Order No: 96 of 2009 dated 11 th July 09	I	13 to 28
4.	Copy of the Impugned Order No: 123 of 2009 dated 27/08/09	II	29 to 32
5.	Copy of the impugned Order No. F. No. A-22011/03/2009-Ad.VI dated 23 rd November 09	III	33 to 35
6.	Copy of Extract of I R S Civil List 2006 as on 10/1/07 for Commissioners/ Directors of Income- Tax	IV	36 to 38
7.	Copy of the certificate dated 1/9/09 issued by Deputy Commissioner of Income -Tax, (Hqrs)	V	39
8.	Copy of the Transfer Policy for Group 'A' of Indian Revenue Service (Income Tax) Central Board of Direct Taxes-2005	VI	40 to 49
9.	Copy of Extract of OM (Office Memorandum) dated 14/12/1983	VII	50
10.	Executive Profile of the Humble Applicant maintained by the Respondents	VIII	51 to 53
11.	Copy of the order dated 29/9/2009 of the Hon'ble Tribunal passed in O A No: 201 of 2009	IX	54 to 57
12.	Copy of Judgment & Order dated 25/04/08 of Hon'ble Gauhati High Court in WP (C) NO.1539 of 2008 dated 25-04-2008 in UOI VS Shri P.K. Ray	X	58 to 63
13.	Copy of the Certificate issued by the Dy. Commissioner of Income Tax (Hqrs), Shillong dated 1/9/09	XI	64
14. w/s 15. Rejoinder	For use in Tribunal's Office		65-82 83-100
Date of filing or Date of receipt by post Registration :		Signature of the applicant	
		Signature for Registrar	

Dated at Shillong

The 7th December 2009

Received on behalf
of Mrs. M. Das,
Dr C&SC, CAT & Dy,
CS Hazarika
7.12.09
Advocate


(S.P. SHARMA)
ADVOCATE

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL, GUWAHATI BENCH

AT GUWAHATI

ORIGINAL APPLICATION No: 257 of 2009Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्याया

- 7 DEC 2009

Guwahati Bench
गुवाहाटी न्यायपीठ

Shri Home Raikhan, Commissioner of Income Tax

Aaykar Bhawan, Shillong-793001 MeghalayaAPPLICANT

-Versus-

Union of India represented by its Secretary, Department of Revenue,

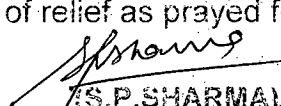
and 2 others..... RESPONDENTS

SYNOPSIS OF THE CASE

The humble Petitioner joined Group A Indian Revenue Service on 20th December, 1979 with batch year Code No: 79076 and he had joined as Commissioner of Income Tax at Shillong on 10/06/2005 and had spent more than four years while in the service in Shillong. The humble Applicant expected that after completion of 3 years of his service, he would be transferred to his station of his choice on the basis of Transfer /Placement Policy for Group 'A' Officers of the Indian Revenue Service, CBDT 2005 and on the basis of Para 3 of letter No: 14017/21/ 83-AIS.II dtd 3/2/1984 and Orders contained in OM (Office Memorandum) dated 14/12/1983 issued by the Government of India, Ministry of Home Affairs, (Department of Personnel & Administrative Reforms) which is applicable to all cases of appointments/ postings, transfers etc. of Central Government Employees who are serving in the North Eastern Region comprising State of Meghalaya etc.

After completion of more than 4 years of service in the N E Region he made a representation to get transfer to Delhi as his daughter requires joining MA in Commerce from Delhi University and the son to get admission in a School at Delhi. Moreover before retirement i.e. on 31/05/2012 Applicant wants to construct a house at Ghaziabad New Delhi and for the above reasons the Applicant wants to get transfer from Shillong to Delhi. But Representation of the Applicant was not considered and therefore the Applicant filed an O. A bearing No: 201 of 2009 before this Hon'ble Tribunal for necessary directions to the Respondents for his transfer to the place of his Choice, and the Hon'ble Tribunal was pleased to dispose of the said O. A on preliminary stage of admission on 29.09.2009 directing the Respondents to consider the case of the Applicant for his transfer/posting at Delhi in terms of the Government of India Guidelines / Departmental Policies treating the O A as his representation, but the Respondents rejected his prayer of transfer to his place of choice most arbitrarily and illegally without going in to the merits of the case vide Impugned order NO: A -22011/03/2009-Ad.VI dated 23rd November 2009. Hence the Applicant has preferred this instant Application for grant of relief as prayed for.

Dated at Shillong
The 7th December 2009


(S.P. SHARMA)
ADVOCATE

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL, GUWAHATI BENCH

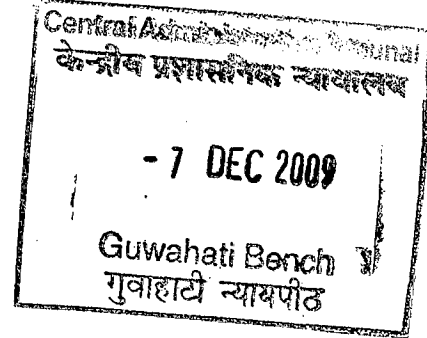
AT: GUWAHATI

O .A. NO: 257 OF 2009

Shri Home Raikhan, Commissioner of Income Tax

Aaykar Bhawan, M. G Road,

Shillong-793001 MeghalayaAPPLICANT



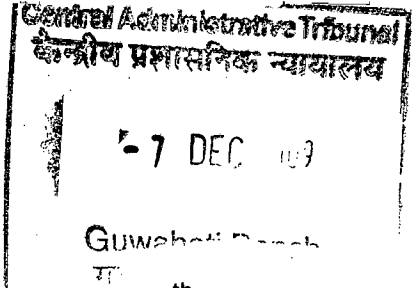
-Versus-

1. Union of India, represented by the Secretary,
Department of Revenue, New Delhi-110001
2. The Chairman, Central Board of Direct Taxes,
Ministry of Finance, Department of Revenue, North Block,
New Delhi-110001
3. The Chief Commissioner of income Tax (C C A),
Aaykar Bhawan, G. S. ROAD,
Guwahati-781005RESPONDENTS

DETAILS OF APPLICATION:

1. Particulars of the order against which the application is made:

- i. Impugned Order No: 96 of 2009 dated 11th July 2009 issued by the under Secretary to the Government, Ministry of Finance Department of Revenue (Central Board of Direct Taxes), New Delhi
- ii. Impugned Order No: 123 of 2009 dated 27th August, 2009 issued by the under Secretary to the Government, Ministry of Finance Department of Revenue (Central Board of Direct Taxes), New Delhi
- iii. Impugned Order No: F No A-22011/03/2009-Ad.VI Dated 23rd November 2009 issued by the Deputy Secretary (Ad-VI),(C B D T) Government of India, Ministry of Finance Department of Revenue (Central Board of Direct Taxes) North Block, New Delhi-110001



Copies of the Impugned Order No: 96 of 2009-dated 11th July 2009, Impugned Order No: 123 of 2009 dated 27/08/2009 and impugned Order No. F. No. A-22011/03/2009-Ad.VI dated 23rd November.2009 are enclosed and marked as Annexure-I, II & III

2. Jurisdiction of the Tribunal:

The humble Applicant herein have completed 18 years and 8 months in Eastern Region of India and has been posted at Shillong in the Office of the Chief Commissioner of Income Tax, under Respondent No: 3 the (Cadre Control Authority) with effect from 10th June 2005 and presently residing at Shillong within the jurisdiction of this Hon'ble Tribunal and hence this Tribunal has got Jurisdiction to hear the instant Application.

3. Limitation :

The Applicant further declares that the application is within the limitation period prescribed in Section 21 of the Administrative Tribunals Act, 1985.

4. Facts of the case

Brief facts of the charges and relevant documents to be referred:

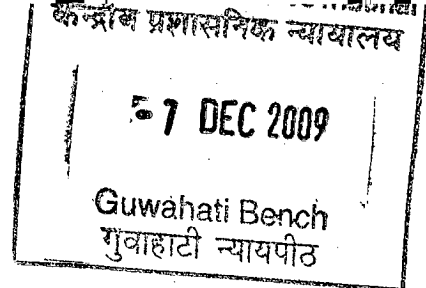
- i. That Brief facts about the date of appointment and joining of Service 20/12/1979 batch year Code No: 79076 as mentioned in the I R S Civil List 2006 as on 10/1/07.

Copy of Extract of I R S Civil List 2006 as on 10/1/07 for Commissioners/Directors of Income- Tax is enclosed and marked as Annexure-IV

- ii. The humble Petitioner joined Group A Indian Revenue Service on 20th December, 1979 and he joined the Respondent No.3 as Commissioner of Income Tax at Shillong on 10/06/2005. He had spent almost four years while in the service in Shillong. The Petitioner would be superannuating on 31/05/2012.

Copy of the certificate dated 1/9/09 issued by Deputy Commissioner of Income –Tax, (Hqrs) is enclosed and marked as Annexure-V

- iii. That the humble Applicant went to Shillong with an expectation that after completion of 3 years of his service, he would be transferred to his station of choice on the basis of Transfer /Placement Policy for Group 'A'



Officers of the Indian Revenue Service, CBDT 2005 and on the basis of Para 3 of letter No: 14017/21/83-AIS.II dtd 3/2/1984 Orders contained in OM (Office Memorandum) dated 14/12/1983 issued by the Government of India, Ministry of Home Affairs, (Department of Personnel & Administrative Reforms) which is applicable to all cases of appointments/ postings, transfers etc. of Central Government Employees who are serving in the North Eastern Region comprising State of Meghalaya etc.

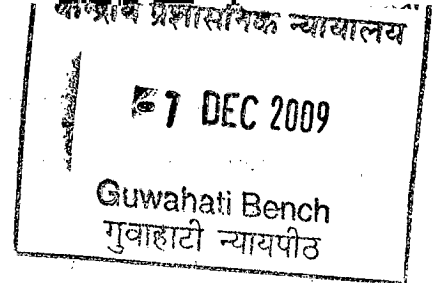
Copies of the Transfer Policy for group 'A' of Indian Revenue Service (Income Tax) 2005 (duly amended) and the Extract of OM (Office Memorandum) dated 14/12/1983 are enclosed herewith and marked as Annexure- VI & VII.

- ii. That the humble Applicant begs to state that after completion of more than 4 years of service in the N E Region the humble Applicant had made a representation vide memo No: F. No: Per/08-09/6057 dated 13th February 2009 addressed to Shri Imokaba Jamir, JCIT, Hqrs. Aayakar Bhawan, Guwahati-781005 in the Office of the Respondent No: 3 along with duly filled in prescribed Transfer representation Proforma etc.
- iii. That as per Executive Profile maintained by the Respondents it was within the knowledge of the Respondents that the humble Applicant desires to get transfer to Delhi as the daughter of the Applicant requires to join MA in Commerce from Delhi University and the son of Applicant is required to get admission in a School at Delhi. Moreover before retirement i.e. on 31/05/2012 the humble Applicant wants to construct a house at IRS Group Housing Society at Indrapuram, NCT, Ghaziabad New Delhi and for the above reasons the Applicant wants to get transfer from Shillong to Delhi.

It needs to be mentioned here that the humble Applicant would be superannuating on 31/05/2012 hence the Applicant is willing to get transferred to Delhi before it.

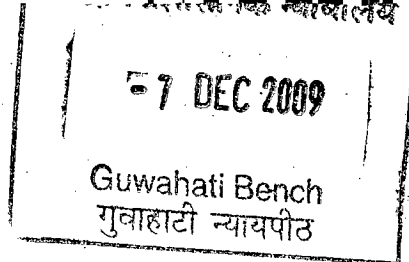
Copy of Executive Profile maintained by the Respondents is enclosed herewith and marked as Annexure-VIII

- iv. That the Applicant had sent another representation/reminder vide memo No: F.NO.PER./9-10/2145 dated 14/07/2009 addressed to the Respondent



No: 2 Chairman, CBDT, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001 stating therein that CBDT could transfer and accommodate the Applicant in a station of his choice as per the rule of Government of India and also as per CBDT's transfer policy. But request of the humble Applicant for transfer to Delhi was not considered either at the time of considering the other Officers for transfer vide Order No: 96 of 2009 dated 11th July 2009 or at the time of issuance of Order No: 123 of 2009 dated 27/08/2009 and the Respondents failed to discharge justice equitably and impartially.

- v. That as per Rule 5.3.9 of the aforesaid Transfer /Placement Policy for Group 'A' Officers of the Indian Revenue Service, CBDT, 2005 minimum and maximum tenure to a post is two and three years respectively and as per the Rule 5.7 of Transfer /Placement Policy for Group 'A' Officers of the Indian Revenue Service, CBDT, 2005, Officers who have completed three years of tenure at NADT (National Academy of Direct Taxes, Nagpur) etc will get preference in posting to stations of their choice. As per the said Rule of CBDT, 2005, Officers who have served in the North Eastern region or Jammu & Kashmir would get preference in stations of their choice. Since the humble Applicant has served at Shillong for more than four years, he is entitled to get preference in to the station of his own choice which he opted to get transfer from Shillong to Delhi.
- vi. That the Humble Applicant further begs to state that, minimum tenure in Class 'B' Stations and Class 'C' stations in India in each cycle has been fixed for six (6) years in accordance with the Rule 5.3.6 of Transfer / Placement Policy for Group 'A' Officers. Since in the North Eastern region there is no Class 'B' Stations the minimum tenure consisting of one cycle should be taken as 3 (three) years as per the Rule of 5.3.2 of Transfer / Placement Policy for Group 'A' Officers of the Indian Revenue Service, CBDT, 2005. Copy of the Rule 5.3.6 and 5.3.2 of Transfer Policy for Group 'A' of Indian Revenue Service (Income Tax) Central Board of Direct Taxes -2005 is enclosed as Annexure- II together with detail of Class 'A', 'B', and 'C' Stations.
- vii. That the Humble Applicant begs to state that in the case of Shri D. B. Rao who joined as Commissioner of Income Tax (Appeals) in the Office of the Chief Commissioner of Income Tax, Shillong under the C C A of Respondent No.3 and completed four years of tenure at Shillong was



transferred to Kolkata vide SI No. 190 of the Order No.96 of 2009 of CBDT
In the same way the Applicant is also entitled to get his transfer out side of
Shillong to stations of his choice.

viii. That being highly aggrieved with the negative attitude of the Respondents the Humble Applicant had filed an Original Application before this Hon'ble Tribunal for necessary directions to the Respondents for his transfer to the place of his Choice, being eligible after completion of more than 3 (three) years in the North Eastern Region in terms of Government of India, DOPT Circular OM dated 14th December, 1983. The said Application was registered as O.A. No. 201 of 2009 and this Hon'ble Tribunal was pleased to dispose of the said Application on preliminary stage of admission and passed an Order dated 29.09.2009 directing the Respondents to consider the case of the Applicant for his transfer/ posting at Delhi in terms of the Government of India Guidelines / Departmental Policies.

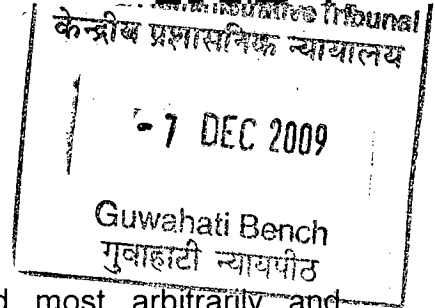
Copy of the order dated 29.09.2009 issued by this Hon'ble Tribunal is enclosed and marked as Annexure-IX

ix. That though as per directions of this Hon'ble Tribunal, Respondents had treated the said Original Application as his representation, but rejected his prayer of transfer to his place of choice and the Impugned order NO. A - 22011/03/2009-Ad.VI dated 23rd November 2009 was passed by them most arbitrarily and illegally without going in to the merits of the case. Copy of the impugned order of the CBDT F.No. A-22011/03/2009 -Ad.VI dated 23rd November 2009 is enclosed as Annexure-I.

x. Being highly aggrieved and dissatisfied with the aforesaid Impugned orders dated 11/7/09, 27/8/09 and 23/11/2009 the Humble Applicant preferred this Application before this Hon'ble Tribunal on the following amongst other grounds:

5. Grounds for relief with legal provisions :

- i. Because the impugned Order NO. A -22011/03/2009-Ad.VI dated 23rd November 2009 passed by the Deputy Secretary (Ad-VI) CBDT/Respondent is bad in law as well as in facts.



- II. Because the Respondents had acted most arbitrarily and prejudiced while ignoring the justifiable grounds stated in the Representation of the Applicant (O A NO: 201 of 2009) and also ignored the directions of this Hon'ble Tribunal dated 29/9/2009 and therefore the Order dated 23/11/2009 passed by the under secretary (Ad-Vi) CBDT, is liable to be quashed and set aside.
- III. Because the Respondents while passing the impugned Order dated 23/11/2009 had wrongly calculated the Continuous stay of 18 years of the Humble Applicant in Class 'A' Stations as his posting in Kolkata prior to the year 2005 cannot be considered for calculation of his posting in Class- A Station as Kolkata was not a Class-A Station till April 2005 i.e the year when the transfer/ Placement Policy, 2005 for Group 'A' officers of IRS (Income Tax) was issued.
- IV. Because in the instant case the Respondents failed to consider the mandatory provisions of DOPT Circular OM dated 14/12/83 and Rule 5.7 of Transfer/Placement policy for Group- A Officers of Indian Revenue Service (Income Tax), Central Board of Direct Tax-2005.
- V. Because the Respondents while disposing the representation had failed to consider the facts that the humble Applicant has served the North Eastern Region for a period of more than 4 years and as per DOPT Circular OM dated 14/12/1983 he is entitled to and otherwise eligible for posting at the station of his choice.
- VI. Because the Respondents has miserably failed to consider the overriding effect of the OM dated 14/12/1983 against the IRS TP Guidelines, while rejecting the representation of the Humble Applicant.
- VII. Because the DOPT Circular OM dated 14th December, 1983 overrules IRS TP Guidelines, therefore after posting of more than three years in Shillong, NER the Applicant ought to have been posted to his Station of choice. On similar issue this Hon'ble Tribunal had passed an order dated 31/5/2006 in O A

A handwritten signature in black ink, consisting of a stylized 'S' shape with a vertical line extending upwards and a horizontal line at the bottom.

7 DEC 2009

Guwahati Bench
গুৱাহাটী ন্যায়পীঠ

filed by Shri Pradip Kumar Ray wherein the Hon'ble Tribunal had held that OM dated 14th December 1983 cannot be sidelined and the new IRS transfer policy cannot have overriding effect. The said order of this Hon'ble Tribunal was confirmed by the Division Bench of Hon'ble Gauhati High Court in WP (C) NO.1539 of 2008 dated 25-04-2008 in UOI VS Shri Pradip Kumar Ray and the Respondents have accepted this ruling.

Copy of Judgment & Order dated 25/04/2008 of Hon'ble Gauhati High Court in WP (C) NO.1539 of 2008 dated 25-04-2008 in UOI VS Shri Pradip Kumar Ray is enclosed herewith and marked as Annexure- X.

VIII. Because the Respondents did not consider the issue of superannuation of the Applicant which is due on 31st 05 2012 and this issue was the main consideration and direction of this Honourable Tribunal in O A No: 201/2009 dated 29/9/2009. The Respondents have chosen to remain silent on this issue. This implies that the CBDT is intentionally denying facts and due justice to the Applicant and clearly indicates that the Respondents have not followed the directions of the Hon'ble Tribunal on the issue of superannuation.

IX. Because the provisions of Para 5.3.7 of the Transfer Policy Rules has been wrongly interpreted by the Respondents in Paragraph 8 of the Impugned Order dated 23/11/09 as Rules cannot be made retrospective. KOLKATA was never a class "A" station prior to 2005. Had it been classified as class "A" station; the appellant would not have sought transfer to that place, which was in fact a dumping ground. Counting the period of stay in Kolkata as posting in class 'A' city is therefore erroneous and wrong.

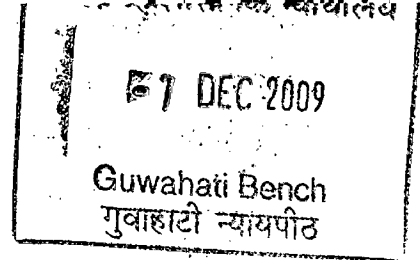
X. Because the Rule of Maximum tenure in class "A" station excluding exempted postings was made earlier for 16 years as per IRS, TP 2005 (Rule 5.3.7) and later on the same was reduced to 14 years including exempted postings on 02/05/2008 (Rule 5.3.7). If such benefits were not available, the humble appellant would never have sought to get posted at exempted hard stations as follows:

Sl. No:	Postings	Period	Total Stay	Rules
a)	ADIT (SPL. INV)	1/4/88 to 1/4/89	1 year	Amendment to IRS TP 2008
b)	DCIT(INQ.AUTH)	1/12/90 to 1/8/92	1 Yr. 8 months	IRS,TP 2005 para 5.4
c)	Sr. Dr. I T A T, Delhi	1/8/92 to 1/4/94	1 Yr. 8 months	-do-
d)	D C I T (AUDIT) KOLKATA	1/8/00 to 1/6/01	10 months	Amendment to IRS TP 2008
Total Period in Class-'A' Station			18 Years	
Less: Exempted Period (As per a) to c) above)			5 Yrs & 2 months	
Actual Stay in Class "A" Station			12 Yrs & 10 months	

XI. Because as per the Rule 5.7 of the Transfer /Placement Policy for Group 'A' Officers of the Indian Revenue Service, CBDT, 2005 Stated that (officer who completed 3 years tenure at National Academy Of Direct Taxes, Nagpur, Regional Training Institute and vigilance Directorate, and whose performance has been excellent, will get preference, as far as possible, in posting to station of their choice). Officers who have served in the North eastern region and J&K would get preference in posting to stations of their choice which the Applicant is deprived of to get such preference although he is eligible under the aforesaid Rules.

XII. Because the Respondents failed to consider the fact that minimum tenure in Class 'B' Stations and Class 'C' stations in each cycle is six (6) years in accordance with the Rule 5.3.6 of Transfer /Placement Policy for Group 'A' Officers of the Indian Revenue Service, CBDT, 2005 and since in the North Eastern region there is no Class 'B' Stations the minimum tenure consisting of one cycle ought to have taken as three(3) years as per the Rule of 5.3.2 of Transfer /Placement Policy for Group 'A' Officers of the Indian Revenue Service , CBDT , 2005.

XIII. Because the Respondents ought to have considered the fact that maximum tenure in Class "A" station excluding exempted postings was made for 16 years as per IRS,TP 2005; Rule 5.3.7 which was amended to 14 years including exempted postings on

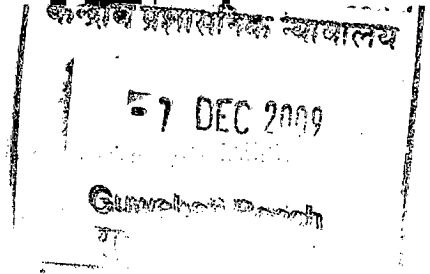


02-05-2008. Thus without counting the exemption period the years of the Applicant working in Class "A" station is only 9 years as the period of posting in Kolkata cannot be counted as posting in Class A city as the rules cannot be made retrospective and are never so. Posting Calculation" on the same Executive profile indicates that the Applicant had completed only four years in regular posting in Delhi which is Class "A" posting area and he had completed eight (8) years in Kolkata combined with regular posting of four (4) years in New Delhi. So he completed total twelve (12) years in Class "A" Stations. In view of this the Applicant is eligible to be posted to Class "A" cities after serving Class "C" cities as per the Rules of Transfer /Placement Policy for Group 'A' Officers of the Indian Revenue Service , CBDT , 2005.

- XIV. Because the Respondents have adopted deliberate policy of discrimination, when some of the officers are transferred on the grounds of superannuation and Children's Education, but the same yardstick were not applied in the case of the humble Applicant, who had submitted the same disabilities in his representation dated 13/2/2009 and the Respondents have followed a policy of punishing the humble Applicant without any justifiable reason and ground, by not transferring him to a station of his choice. When an Officer has completed his term in the NER dutifully and is due for transfer, he ought to have been transferred as per Rules as in the case of Shri D.B.Rao who was sent to Kolkata after completing 4 years in Shillong. But the Humble Applicant has been denied this opportunity without valid reasons.

Copy of the Certificate issued by the Dy. Commissioner of Income Tax (Hqrs), Shillong dated 1/9/09 is enclosed and marked as Annexure- XI

- XV. Because, the CBDT has not followed the direction of the Hon'ble Tribunal by not considering the issue of superannuation of the applicant and rejecting the issue of Children's education on flimsy grounds.
- XVI. Because, the CBDT has not followed the same yardstick of superannuation, children's education, D O P T circular OM



dated 14th December 1983 and IRS transfer/ Placement guideline which has been applied to others and not on the applicant. Kolkata was never a class 'A' station before 2005 and the IRS Transfer/Placement rules cannot be made retrospective to make the city into a class 'A' station.

XVII. Because, the policy guidelines vide DOPT's Om dated 14th December, 1983 overrides the IRS Transfer/Placement rules and in view of the above facts and position of law, the CBDT has wilfully not followed the direction of the Hon'ble Tribunals orders dated 29-09-2009 and has failed to appreciate the Hon'ble Gauhati High Court ruling due to patent discrimination against the applicant.

XVIII. Humble Applicant craves leave of the Hon'ble Tribunal to place more grounds at the time of hearing.

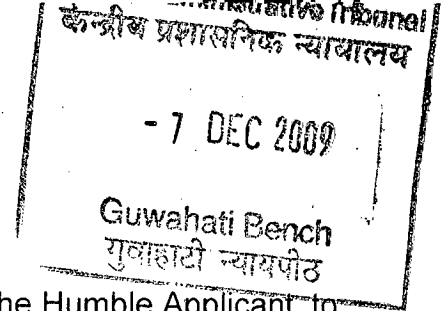
6. Details of the remedies exhausted: The applicant declares that he has availed of all the remedies available to him under the relevant Transfer/ Placement policy for Group 'A' Officers of Indian Revenue Service (Income Tax), Central Board of Direct Taxes -2005, Government of India's DOPT Rule. As his earlier Representations had been refused by the Respondents despite the Directions of this Hon'ble Tribunal given to them in O A No: 201 of 2009 vide order dated 29/9/2009.

7. Matters not previously filed or pending with any other Court:

The Applicant declares that he had filed the Original Application No: 201 of 2009 which was disposed by this Hon'ble Tribunal on 29/9/2009 directing the Respondents to treat the O A as representation of the Applicant but the Respondents have rejected the representation of the humble Applicant on flimsy grounds on 23/11/2009 and no other application, writ petition or suit regarding the matter, in respect of which this application has been made, is pending, before any Court or any other authority or any other Bench of the Tribunal.

8. Reliefs sought for:

In view of the facts mentioned in aforesaid paragraphs the applicant prays for the following reliefs:-



- I. Directions to the Respondents for Transfer of the Humble Applicant to a station of his Choice i.e. at New-Delhi; Or
- II. Directions for Transfer of Applicant may also be considered for Kolkata or Mumbai; AND/OR
- III. All consequential benefits arising out of the Order of transfer.

9. Interim order, if any prayed for :

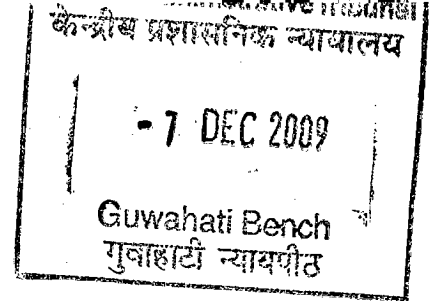
Pending final decision on the application, the applicant seeks the following interim relief:

- i. Stay of Impugned Order No. F No: A-22011/03/2009-Ad VI Dated 23rd November 2009 passed by the Respondents till final disposal of the instant Application (Annexure-III).
- ii. Any other relief or reliefs, order or orders, direction or directions as this Hon'ble Tribunal may deem fit and proper.

10. Particulars of banks draft/ postal order filed in respect of the application fee : I PO No: 39G 559766 for a sum of Rs. 50/- (Rupees Fifty) only issued in favour of the Registrar, Central Administrative Tribunal, Guwahati

11. List of enclosures:

- (i) Copies of the Impugned Order No: 96 of 2009 dated 11th July 09, Impugned Order No: 123 of 2009 dated 27/08/09 and impugned Order No. F. No. A-22011/03/2009-Ad.VI dated 23rd November 09 passed by the Respondents -Annexure-I, II & III
- (ii) Copy of Extract of I R S Civil List 2006 as on 10/1/07 for Commissioners/Directors of Income- Tax - Annexure-IV
- (iii) Copy of the certificate dated 1/9/09 issued by Deputy Commissioner of Income -Tax, (Hqrs) -Annexure-V
- (iv) Copy of the Transfer Policy for Group 'A' of Indian Revenue Service (Income Tax) Central Board of Direct Taxes-2005- Annexure-VI
- (v) Copy of Extract of OM (Office Memorandum) dated 14/12/1983- Annexure-VII



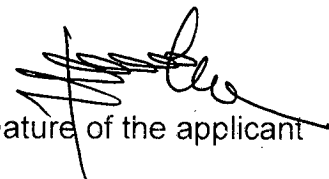
- (vi) Executive Profile of the Humble Applicant maintained by the Respondents- Annexure-VIII
- (vii) Copy of the order dated 29/9/2009 of the Hon'ble Tribunal passed in O A No: 201 of 2009 - Annexure-IX
- (viii) Copy of Judgment & Order dated 25/04/2008 of Hon'ble Gauhati High Court in WP (C) NO.1539 of 2008 dated 25-04-2008 in UOI VS Shri Pradip Kumar Ray - Annexure- X.
- (ix) Copy of the Certificate issued by the Dy. Commissioner of Income Tax (Hqrs), Shillong dated 1/9/09 - Annexure- XI

VERIFICATION

I Shri HOME RAIKHAN (name of the applicant) S/O, Late Arim Raikhan aged 57 years working as Commissioner of Income Tax Shillong in the office of Chief Commissioner of Income Tax, Shillong-793001, resident of Lachumiere Shillong -793001 in the District of East Khasi Hills Meghalaya do hereby verify that the contents of paras 1, 2, 3, 4, 8, 10 to 11 are true to my personal knowledge and paras 5, 6, 7, 8 to 9 believed to be true on legal advice and that I have not suppressed any material fact.

Date: 7th December 2009

Place: Shillong


Signature of the applicant

F.NO. A-22011/3/2009-Ad.VI
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES

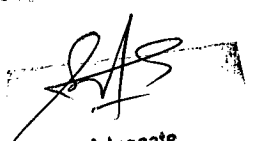
New Delhi, the 11th July, 2009

ORDER NO. 96 OF 2009

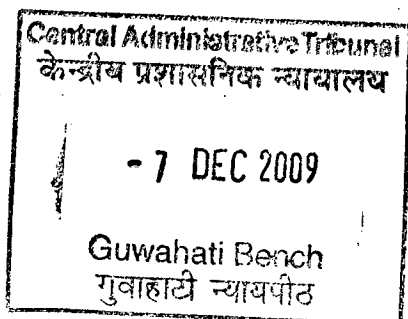
The following postings / transfers of officers in the grade of Commissioner of Income Tax / Director of Income Tax are hereby ordered with immediate effect and until further orders:

S.No.	CODE	NAME	FROM		TO		VICE NAME & CODE NO.	REMARKS
			POST	PLACE	POST	PLACE		
1	79024	ARCHANA RANJAN	ON REV. FROM DEPUTATION		CIT-1	AGRA	DIGVIJAI KUMAR 78008	
2	83018	ASHOK KUMAR BAL	ON REV. FROM DEPUTATION		CIT(A)-5	SURAT	ADITYA VIKRAM 81035	
3	83024	BHARAT BHUSHAN NANAWATI	ON REV. FROM DEPUTATION		DIT(TP)	KOLKATA		
4	84028	SANGEETA GUPTA	ON COMPLETION OF STUDY LEAVE		CIT(CIB)	PATNA		
5	85030	PROMOD NANGIA	ON REV. FROM DEPUTATION		DIT(INFRA.)-2	DELHI*	HARINDER BIR SINGH 87051	* UPTO AGT, 2010 - SON STUDYING IN CLASS 10 TH
6	85044	MANAS SHANKAR RAY	ON REV. FROM DEPUTATION		CIT(A)-29	DELHI	DAVENDRA SHANKAR 84015	
7	86020	NAGESHWARA RAO KORIPALLI	ON REV. FROM DEPUTATION		CIT(A)-1	COIMBATORE	JASON P. BOAZ 84027	
8	86042	SANGEETA SINGH	ON REV. FROM DEPUTATION		CIT(A)-11	MUMBAI	SREEKANT CHATTERJEE 82049	
9	86050	SHRI KRISHANA	ON REV. FROM DEPUTATION		CIT(A)-17	DELHI*	RAKESH KUMAR PALIWAL 86022	* UPTO AGT, 2010 - DAUGHTER STUDYING IN CLASS 12 TH
10	86058	RAKESH BHASKAR	ON COMPLETION OF STUDY LEAVE		DIT(TP)	CHENNAI		
11	87030	GEETHA RAVI CHANDRAN	ON COMPLETION OF STUDY LEAVE		CIT(TDS)	NAGPUR	D.V. REDDY 85036	
12	87037	BIPIN BIHARI SINGH	ON REV. FROM DEPUTATION		CIT(A) -18	DELHI*	JUGESH CH. PEGU 84069	* UPTO AGT, 2010 - SONS STUDYING IN CLASS 10 TH & 12 TH
13	87040	KUNAL SINGH	ON REV. FROM DEPUTATION		CIT(A)-15	DELHI*	J.B. MAHAPATRA 85031	* UPTO AGT, 2010 - SON STUDYING IN CLASS 12 TH

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Advocate
Shillong Bar Association

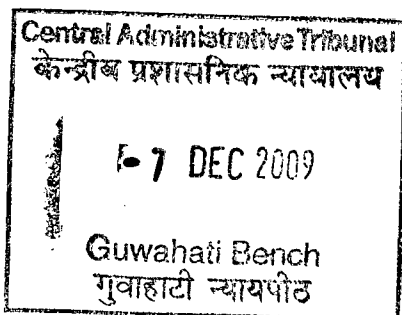
14	87048	SUNIL GUPTA	ON REV. FROM DEPUTATION	CIT(A&J), CBDT	DELHI*	K. AJAY KUMAR 82061	* UPTO AGT, 2010 - SON STUDYING IN CLASS 12 TH
15	87070	VIPIN CHANDRA	ON REV. FROM DEPUTATION	CIT(A)	UJJAIN	S.C. AGARWAL (DR.)82055	
16	88004	DHEERAJ BHATNAGAR	ON REV. FROM DEPUTATION	CIT(A)-26	DELHI*	RAVINDER SINGH GILL 85040	* UPTO AGT, 2010 - DAUGHTER STUDYING IN CLASS 10 TH
AP: CCIT(CCA) HYDRABAD							
17	77025	A.K. JAIN	CIT-2	HYDERA BAD	CIT-1	HYDERA BAD	
18	81001	H. SRINIWASULU	CIT-4	HYDERA BAD	CIT-6	HYDERA BAD	FAKIR MOHAN MOHANTY 79056
19	81006	A. BHASKAR REDDY	CIT-5	HYDERA BAD	CIT(A)-3	HYDERA BAD	DESH DEEPAK GOEL 82025
20	79056	FAKIR MOHAN MOHANTY	CIT-6	HYDERA BAD	CIT (CIB)	HYDERA BAD	P. SRIDHAR 84052
21	83001	R.P. SRIVASTAVA	CIT(A)-1	HYDERA BAD	CIT(A)-2	LUCKNO W	
22	85009	A.K. SATAPATHY	CIT(A)-2	HYDERA BAD	CIT(A)-1	HYDERA BAD	R.P. SRIVASTAVA 83001
23	82025	DESH DEEPAK GOEL	CIT(A)-3	HYDERA BAD	DIT(INV)	HYDERA BAD	J.R. SHARMA 76056
24	86033	ATUL PRANAY	CIT(A)-4	HYDERA BAD	CIT(A)-2	HYDERA BAD	A.K. SATAPATHY 85009
25	85039	CHITTA RANJAN PATI	CIT(A)-5	HYDERA BAD	CIT(A)-4	HYDERA BAD	ATUL PRANAY 86033
26	87020	PRANEET SINGH SACHDEV	CIT(A)-6	HYDERA BAD	CIT(A)-5	HYDERA BAD	CHITTA RANJAN PATI 85039
27	76056	J.R. SHARMA	DIT(INV)	HYDERA BAD	CIT-2	HYDERA BAD	A.K. JAIN 77025
28	81044	ABHAY CHARAN NAIK	CIT(CO)	HYDERA BAD	CIT	CUTTAC K	RAVINDRA KUMAR 86005
29	84052	P. SRIDHAR	CIT(CIB)	HYDERA BAD	CIT(A)	VIJAYA WADA	SUKHPAL MEENA 84068
30	80040	S. MAHAPATARA	CIT(TDS)	HYDERA BAD	CIT(A)-1	BHUBAN ESHWAR	MAQBOOL AHMED 78078
31	83051	ARTABANDHU PATRA	CIT(AUDI T)	HYDERA BAD	CIT(CO)	HYDERA BAD	ABHAY CHARAN NAIK 81044



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32	81046	PRAFULLA KUMAR DASH	CIT(A)	VISHAK HAPATNAM	CIT(JUDL)	CHENNAI		
33	84056	VENIGALLA NAGA PRASAD	CIT(ITAT)	VISHAK HAPATNAM	CIT(TDS)	HYDERABAD	S. MAHAPATARA 80040	
34	78015	R.C. PRAMANIK	CIT-1	VIJAYA WADA	CIT(AUDIT)	COCHIN	S.C. SONKAR 83067	
35	84068	SUKHPAL MEENA	CIT(A)-1	VIJAYA WADA	CIT	UDAIPUR		
36	80035	M.S. CHANDRASEKARAN	CIT	RAJAM UNDRY	CIT-5	HYDERABAD	A. BHASKAR REDDY 81006	
37	80056	NATHAN RAUL	CIT(A)	RAJAM UNDRY	CIT	RAJAMUNDRY	M.S. CHANDRASEKARAN 80035	
BIHAR & JHAR.: CCIT(CCA) PATNA								
38	76045	O.P. AGARWAL	CIT-2	PATNA	CIT-1	PATNA		
39	80008	SAYED TARIQUE AHMED	CIT(A)-2	PATNA	CIT-2	PATNA	O.P. AGARWAL 76045	
40	84011	SHAMBHU DUTTA JHA	DIT(INV)	PATNA	CIT(TDS)	PATNA	UJJAWAL KUMAR CHOUDHARY 79019	
41	79019	UJJAWAL KUMAR CHOUDHARY	CIT(TDS)	PATNA	DIT(INV)	PATNA	SHAMBHU DUTTA JHA 84011	
42	78084	M.L. LAKRA	CIT(A)	RANCHI	CIT-2	KOLKATA		
43	77045	R.K. RAI	CIT(ITAT)	RANCHI	CIT(A)	RANCHI	M.L. LAKRA 78084	
44	81008	S.S. RATHORE	CIT(UOP)	MUZAFFARPUR	CIT(A)-13	DELHI	MOHANISH VERMA 87054	
DELHI / CBDT: CCIT(CCA) DELHI								
45	80009	N.K.SANGWAN	DIT(VIG)	DELHI	CIT(A)-3	MUMBAI	RAKESH MOHAN 81033	
46	78027	KIRAN OBEROI VASUDEV	DIT(BPR)-2	DELHI	CIT(C)	LUDHIANA	B.B. MOHANTY 78044	
47	79003	SAKHARAM GOVINDRAO JOSHI	DIT(INV)-2	DELHI	CIT-3	DELHI		
48	85055	SUNIL KUMAR OJHA	DIT(INT.TAX)-2	DELHI	DIT(VIG)	MUMBAI	NISHI SINGH 79063	IN RELAXATION OF T.P. ADMINISTRATIVE REQUIREMENTS
49	76043	S.S. BAJPAI	DIT(L&R)-2	DELHI	CIT	ALLAHABAD	S.S. KANNAN 78046	



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Advocate
Shillong Bar Association

50	87051	HARINDER BIR SINGH GILL	DIT(INFR ASTRUC TURE)-2	DELHI	CIT	BIKANE R		
51	80048	P.C.K.SOLOMA N	CIT-7	DELHI	CIT(A)-1	JABALP UR	SUBHASH KUMAR 78023	IN RELAXATION OF T.P. ON SPOUSE GROUNDS
52	82045	HARSH BARDHAN	CIT-8	DELHI	CIT(A)	SHILLON G	D.B. RAO 73018	
53	79069	HAR PRASAD KAIN	CIT-10	DELHI	DIT(INV)-2	DELHI	SAKHARAM GOVINDRAO JOSHI 79003	
54	78072	J.P. MASSAR	CIT-12	DELHI	CIT-2	DELHI		
55	78025	S.K. SRIVASTAVA	CIT-14	DELHI	CIT-7	DELHI	P.C. KARUNADHA R S.80048	
56	81042	S.M. ASHRAF	CIT-15	DELHI	CIT(C)-1	DELHI	M.D. KABRA 78010	
57	81007	GOPAL KAMAL	CIT-16	DELHI	DIT(INT.T AX)-1	DELHI		
58	80036	ARTI HANDA	CIT(TDS)	DELHI	DIT(BPR)- 1	DELHI		
59	78010	M.D. KABRA	CIT(C)-1	DELHI	CIT-2	INDORE	T.K. SHAH 77042	
60	79058	VIJAY KUMAR BAKSHI	CIT(C)-2	DELHI	CIT-6	DELHI		
61	79028	SURBHI SINHA	CIT(C)-3	DELHI	CIT-3	JAIPUR	PAWAN KUMAR SHARMA 81031	
62	85070	R.S. MEENA	CIT(ITAT) -3	DELHI	CIT(A)-8	DELHI	NITIN GUPTA 86026	
63	86015	DURGA CHARAN DASH	CIT(ITAT) -6	DELHI	CIT(A)-5	DELHI	B. MURALI KUMAR 83058	
64	84019	PRAVEEN KUMAR	CIT(A)-1	DELHI	DIT(INV)	KANPUR	ANAND DEEP 80031	
65	84022	SURAJ BHAN	CIT(A)-3	DELHI	CIT(A)-1	BHOPAL	B.L. RAZDAN 77026	
66	83058	B. MURALI KUMAR	CIT(A)-5	DELHI	CIT-10	CHENNA I	L.H. MANNE 79066	
67	82046	GIRISH KR. MAHESHWARI	CIT(A)-7	DELHI	CIT-12	DELHI	J.P. MASSAR 78072	
68	86026	NITIN GUPTA	CIT(A)-8	DELHI	CIT(I-TAX & CT), CBDT	DELHI	PRADIP MEHROTRA 88037	
69	82013	MEETA NAMBIAR	CIT(A)-10	DELHI	CIT-8	DELHI	HARSH BARDHAN 82045	
70	83038	RAKESH KUMAR GUPTA	CIT(A)-11	DELHI	CIT(TDS)	DELHI	ARTI HANDA 80036	

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय

- 7 DEC 2009

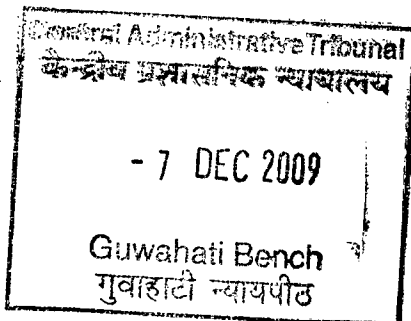
Guwahati Bench
गुवाहाटी न्यायपीठ

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71	87054	MOHANISH VERMA	CIT(A)-13	DELHI	DIT(EXEM P)	DELHI		
72	85031	J.B. MAHAPATRA	CIT(A)-15	DELHI	CIT(OSD)	DELHI		IN RELAXATION OF T.P. ON ADMINISTRATIVE REQUIREMENTS
73	86022	RAKESH KUMAR PALIWAL	CIT(A)-17	DELHI	CIT(JUDL)	MUMBAI	K. A. GOPINATHAN 77018	
74	84069	JUGESH CH. PEGU	CIT(A)-18	DELHI	CIT(A)-1	DELHI	PRAVEEN KUMAR 84019	
75	87088	BHARAT BHUSHAN	CIT(A)-24	DELHI	CIT(A)-3	DELHI	SURAJ BHAN 84022	
76	85040	RAVINDER SINGH GILL	CIT(A)-26	DELHI	CIT(A)-10	DELHI	MEETA NAMBIAR 82013	
77	83019	ASHU JAIN	CIT(A)-27	DELHI	CIT-15	DELHI	S.M. ASHRAP 81042	
78	84055	S.K. CHOWDHARI	CIT(A)-28	DELHI	CIT(C)-3	DELHI	SURBHI SINHA 79028	
79	84015	DAVENDRA SHANKAR	CIT(A)-29	DELHI	CIT	ALWAR	SUSHIL KUMAR SAHAI 79060	
80	87023	SANJAY KUMAR	CIT(CO)	DELHI	CIT-20	KOLKATA	T.P. KRISHNA KUMAR 83055	
81	82024	RAJNISH KUMAR	CIT(JUDL)	DELHI	DIT(L&R)-2	DELHI	S.S. BAJPAI 76043	
82	84037	SAMIR MUKHOPADH YAY	DIT(ITSC)	DELHI	CIT(A)-11	DELHI	RAKESH KUMAR GUPTA 83038	
83	82061	K. AJAY KUMAR	CIT(A&J), CBDT	DELHI	CIT	VIJAYA WADA	R.C. PRAMANIK 78015	
84	88037	PRADIP MEHROTRA	CIT(I-TAX & CT), CBDT	DELHI	CIT(CO)	DELHI	SANJAY KUMAR 87023	
85	84036	BHANU PRATAP SINGH BISHT	CIT(VIG.), CBDT	DELHI	CIT(A)	ALLAHABAD	ASHIM KUMAR 85005	
GUJRAT: CCIT(CCA) AHMEDABAD								
86	79033	RAJIV NAYAN PRASAD	CIT-4	AHMED ABAD	CIT(A)	JAMNAGAR	PRAVIN VERMA 85048	
87	83062	KIRAN BABU	CIT(A)-4	AHMED ABAD	CIT-16	DELHI	GOPAL KAMAL 81007	
88	81055	KALE HARI LAL NAICK	CIT(A)-11	AHMED ABAD	CIT-7	AHMED ABAD		
89	81034	AJIT KUMAR PANDA	CIT(A)-14	AHMED ABAD	CIT	BILASPU R		

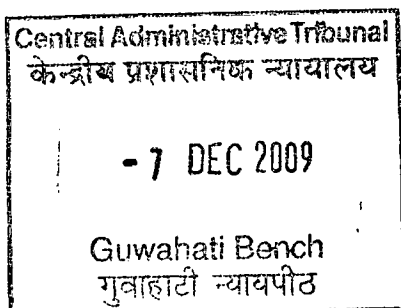


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COFFY

Association

90	83059	NATHU SINGH DAYAM	CIT(ITAT)-3	AHMED ABAD	CIT(A)-4	AHMED ABAD	KIRAN BABU 83062	
91	81035	ADITYA VIKRAM	CIT(A)-5	SURAT	CIT(A)-4	SURAT		
92	84059	D.B.R. V. PRASAD	CIT(A)-5	BAROD A	CIT(A)-6	BARODA	KISHORE KR. VYAWAHARE 84013	
93	84013	KISHORE KR. VYAWAHARE	CIT(A)-6	BAROD A	CIT(A)-5	BARODA	D.B.R. V. PRASAD 84059	
94	85048	PRAVIN VERMA	CIT(A)	JAMNA GAR	CIT(C)-3	CHENNA I		
95	80018	RAJESH OJHA	CIT	VALSAD	CIT(A)	RAJAMU NDRY	NATHAN RAUL 80056	IN RELAXATION OF T.P. ON ADMINISTRATIVE GROUNDS
96	85004	GIRIJA DAYAL	CIT(A)	VALSAD	CIT	VALSAD	RAJESH OJHA 80018	
KARNATAKA & GOA: CCIT(CCA) BANGALORE								
97	85037	LAKSHMI HANDE PURI	CIT(A)-1	BANGAL ORE	DIRECTO R(RTI)	BANGAL ORE	ANIL KUMAR AGGARWAL 79010	
98	87098	RAJU TAYENG	CIT(A)-3	BANGAL ORE	CIT(A)-5	BANGAL ORE	D.P. HAOKIP 85068	
99	85068	D.P. HAOKIP	CIT(A)-5	BANGAL ORE	CIT(TDS)	GUWAH ATI	ASHOK KUMAR SINHA 84026	IN RELAXATION OF T.P. ON ADMINISTRATIVE REQUIREMENTS
100	85060	SADANANDA SANBARSA	CIT(A)-6	BANGAL ORE	CIT(A)-1	BANGAL ORE	LAKSHMI HANDE PURI 85037	
101	87028	HARSH PRAKASH	CIT(ITAT)-1	BANGAL ORE	CIT(CO)	BANGAL ORE		
102	87065	POONAM KHAIRA SIDHU	CIT(CIB)	BANGAL ORE	CIT(CIB)	CHANDI GARH		
103	79010	ANIL KUMAR AGGARWAL	DIRECTO R(RTI)	BANGAL ORE	CIT(INTL. TAX)	BANGAL ORE		
104	87055	MILIND MADHUKAR BHUSARI	CIT(AUDI T)	BANGAL ORE	CIT(CIB)	BANGAL ORE	POONAM KHAIRA SIDHU 87065	
105	81051	Y.A. MABRUKAR	CIT(A)	HUBLI	CIT-2	PUNE	V.D. PARMAR 79074	
106	80011	V.K. SEHGAL	UOP CIT	BELGAU M	DIT(ITSC)	DELHI	SAMIR MUKHOPAD HYAY 84037	IN RELAXATION OF T.P. - RETIRING IN AUGUST, 2011
KERALA: CCIT(CCA) COCHIN								
107	82069	MANOHAR D. LAHANSKAR	CIT(A)-1	COCHIN	CIT(CIB)	COCHIN	NISHI NAIR 82017	



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[Signature]
Advocate
Shillong Bar Association

108	82018	NARHARI BISWAL	CIT(A)-2	COCHIN	CIT(C)	HYDERA BAD		IN RELAXATION OF T.P. ADMINISTRATIVE REQUIREMENTS
109	86025	SUSIE S. VARGHESE	CIT(A)-4	COCHIN	CIT(A)-18	MUMBAI	ANIL MEHTA 85014	
110	84045	RASHMI SAXENA SAHNI	CIT(A)-5	COCHIN	DIT(BPR)-2	DELHI	KIRAN OBEROI VASUDEV 78027	
111	87031	SUMANT SINHA	CIT(CO)	COCHIN	CIT(A)-2	COCHIN	NARHARI BISWAL 82018	
112	81041	SURESH CHANDRA KABRA	CIT(TDS)	COCHIN	CIT(A)-1	COCHIN	MANOHAR D. LAHANSKAR 82069	
113	83067	S.C. SONKAR	CIT(AUDI T)	COCHIN	CIT(A)-4	COCHIN	SUSIE S. VARGHESE 86025	
114	78014	S.K. RAY	CIT	TRIVAN DRUM	CIT(ITAT)-10(INT.TA X)	DELHI		
MP & CHHAT.: CCIT(CCA) BHOPAL								
115	81019	BAJRANG DAS VISHNOI	CIT	BHOPAL	DIT(INV)	BHOPAL	VINODANAN D JHA 83033	
116	77026	B.L. RAZDAN	CIT(A)-1	BHOPAL	CIT	JAMMU	VIRENDRA SINGH 85056	
117	83033	VINODANAND JHA	DIT(INV)	BHOPAL	CIT	BHOPAL	BAJRANG DAS VISHNOI 81019	
118	86010	PATANJALI	CIT(TDS)	BHOPAL	CIT(A)-3	BANGAL ORE	RAJU TAYENG 87098	
119	77048	L.R. NAYYAR	CIT-2	JABALP UR	CIT-1	JABALP UR		
120	78023	SUBHASH KUMAR	CIT(A)-1	JABALP UR	CIT-2	JABALP UR	L.R. NAYYAR 77048	
121	81023	REKHA GOEL	CIT	UJJAIN	DIT(VIG)	DELHI	N.K.SANGWA N 80009	IN RELAXATION OF T.P. ON ADMINISTRATIVE REQUIREMENTS
122	82055	S.C. AGARWAL (DR.)	CIT(A)	UJJAIN	CIT	UJJAIN	REKHA GOEL 81023	
123	79079	NUTAN A. WODEYER	CIT-1	INDORE	CIT-29	MUMBAI	DESH BANDHU GOEL 82036	
124	77042	T.K. SHAH	CIT-2	INDORE	CIT-1	INDORE	NUTAN A. WODEYER 79079	
125	81016	NUTAN SHARMA	CIT(A)	GWALIO R	CIT	MEERUT	DEVENDRA SWAROOP SAKSENA 79017	

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय

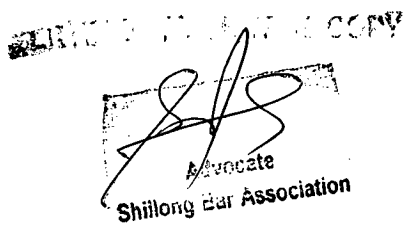
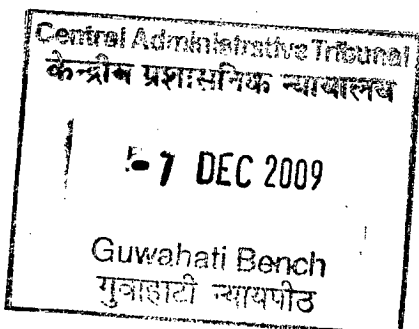
- 7 DEC 2009

Guwahati Bench
गुवाहाटी न्यायपीठ

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MHA.: CCIT(CCA) PUNE								
126	79074	V.D. PARMAR	CIT-2	PUNE	CIT(C)	PUNE		
127	81026	SURENDRA KUMAR PANDEY	CIT-4	PUNE	DIT(TP)	PUNE	TAJINDER SINGH 82048	
128	82028	AMRESH CHANDER SHUKLA	CIT(A)-1	PUNE	CIT-4	PUNE	SURENDRA KUMAR PANDEY 81026	
129	82048	TAJINDER SINGH	DIT(TP)	PUNE	CIT(A)-1	PUNE	AMRESH CHANDER SHUKLA 82028	
130	83020	PRADEEP SHARMA	CIT(TDS)	PUNE	CIT(AUDIT)	CHANDI GARH		
131	84023	MANOJ KUMAR SINGH	CIT(AUDIT)	PUNE	CIT(A)-4	PUNE		
132	77034	A. SOORIANARAYANAN	CIT-1	THANE	DIT(EXEM P)	BANGALORE		
133	78019	D.K. DAS SHARMA	CIT-2	THANE	CIT(TDS)	BHOPAL	PATANJALI 86010	
134	81030	KRISHAN KUMAR SHARMA	CIT-3	THANE	CIT-1	THANE	A. SOORIANARAYANAN 77034	
135	82072 A	ANIRUDH RAI	CIT(A)-1	THANE	CIT-2	THANE	D.K. DAS SHARMA 78019	
136	86056	A. VASANTHA KUMAR	CIT(A)-2	THANE	CIT-3	THANE	KRISHAN KUMAR SHARMA 81030	
137	78028	K. SATYANARAYANA	CIT-1	KOLHAPUR	CIT-6	MUMBAI		
138	79009	SURESH JANDHHYALA	CIT-2	KOLHAPUR	CIT-3	SURAT		
139	83013	SUNJAY KUMAR PATRA	CIT(A)	KOLHAPUR	CIT(A)-6	MUMBAI	DHANWANTAR PRASAD 81052	
MHA.: CCIT(CCA) NAGPUR								
140	79025	T. JAYASHANKAR	CIT-2	NAGPUR	CIT-1	NAGPUR		
141	82035	S.S. NARAIN	CIT(A)-1	NAGPUR	CIT-2	NAGPUR	T. JAYASHANKAR 79025	



142	84049	S.S.S. BHARAMARBAR RAY	CIT(A)-2	NAGPUR	CIT(A)-1	NAGPUR	S.S. NARAIN 82035	
143	85036	D.V. REDDY	CIT(TDS)	NAGPUR	CIT(A)-2	NAGPUR	S.S.S. BHARAMARBAR RAY 84049	
DGIT(TRG), NADT NAGPUR								
144	83003	ARUN S. BHATNAGAR	ADDL.D GIT(TRG)-1, NADT	NAGPUR	CIT(A)-7	DELHI	GIRISH KR. MAHESHWARI 82046	
CCIT(CCA) MUMBAI								
145	78007	MUKESH KUMAR	CIT-11	MUMBAI	CIT(C)-4	MUMBAI	J.C. MISHRA 77004	
146	78018	POONAM DUTT	CIT-12	MUMBAI	DIT(INT.T AX)	MUMBAI		
147	77024	M.N.A. CHOWDHARY	CIT-18	MUMBAI	CIT-4	MUMBAI		
148	78035	A.K. MEHRISH	CIT-20	MUMBAI	CIT-7	MUMBAI		
149	79070	JAGTAR SINGH	CIT-21	MUMBAI	CIT-20	MUMBAI	A.K. MEHRISH 78035	
150	84041	SHAFIQR RAHMAN MALLIK	CIT-22	MUMBAI	CIT(A)-1	MADURAI	REENA JHA TRIPATHI 88009	
151	78037	DILIP KUMAR	CIT-25	MUMBAI	CIT(DR)IT SC-2	MUMBAI	K.C. GHUMARIA 82066	
152	83052	S. SANKARALINGAM	CIT-28	MUMBAI	CIT(A)-25	MUMBAI	ASHA AGARWAL 83029	
153	82036	DESH BANDHU GOEL	CIT-29	MUMBAI	DIRECTOR(RTI)	MUMBAI	SEEMA KHORANA PATRA 83026	
154	81040	SANJEEV KUMAR ABROL	CIT(TDS)	MUMBAI	CIT-11	MUMBAI	MUKESH KUMAR 78007	
155	77004	J.C. MISHRA	CIT(C)-4	MUMBAI	CIT-1	MUMBAI		
156	83015	AVINASH CHANDER TEJPAL	CIT(ITAT)-2	MUMBAI	CIT(CIB)	MUMBAI	R. BHAMA 86018	
157	82010	RAJENDRA	CIT(ITAT)-7	MUMBAI	CIT-25	MUMBAI	DILIP KUMAR 78037	
158	82044	S. UDHAYAKUMARAN	CIT(ITAT)-8	MUMBAI	CIT	CALICUT		
159	77010	S. CHELLAPPAN	CIT(ITAT)-9	MUMBAI	CIT-12	MUMBAI	POONAM DUTT 78018	

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय

- 7 DEC 2009

Guwahati Bench
गुवाहाटी न्यायपीठ

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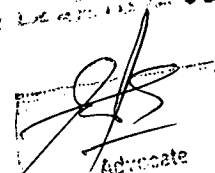
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160	88026	YESHWANT U. CHAVAN	CIT(ITAT)-12	MUMBAI	CIT(A)-31	MUMBAI	OM PRAKASH MEENA 84073	
161	86040	RAJIV VIJAY NABAR	CIT(ITAT)-13(INT.T AX)	MUMBAI	CIT(A)(C)-1	MUMBAI	KRISHAN KR. KANWAT 82064	
162	80016	PRADIP KUMAR DAS	CIT(A)-1	MUMBAI	CIT-22	MUMBAI	SHAFIUR RAHMAN MALLIK 84041	
163	80024	SURESH KUMAR SATAPATHY	CIT(A)-2	MUMBAI	CIT-21	MUMBAI	JAGTAR SINGH 79070	
164	81033	RAKESH MOHAN	CIT(A)-3	MUMBAI	CIT(A)-1	MUMBAI	PRADIP KUMAR DAS 80016	
165	81052	DHANWANTAR PRASAD	CIT(A)-6	MUMBAI	CIT(A)-2	MUMBAI	SURESH KUMAR SATAPATHY 80024	
166	83046	PRAGATI KUMAR	CIT(A)-7	MUMBAI	CIT(ITAT)-2	MUMBAI	AVINASH CHANDER TEJPAL 83015	* UPTO AGT, 2010 - SON STUDYING IN CLASS 10 TH
167	81059	SHANTA SUJATA ABROL	CIT(A)-9	MUMBAI	CIT(A)	VISHAK HAPATN AM	PRAFULLA KUMAR DASH 81046	
168	82049	SREEKANT CHATTERJEE	CIT(A)-11	MUMBAI	CIT(TDS)	MUMBAI	SANJEEV KUMAR ABROL 81040	
169	83077	LAV CHANDRA JOSHI	CIT(A)-12	MUMBAI	CIT	DIBRUG ARH *	DEEPA KRISHAN 77032	* UPTO AGT, 2010 ON MEDICAL GROUND
170	84048	T. SASI KUMAR	CIT(A)-16	MUMBAI	CIT(A)(C)-5*	MUMBAI	KUNTAL KUMAR SEN 84050	* TRANSFER WILL TAKE EFFECT FROM 1.9.2009. WILL FUNCTION AS CIT (OSD) TILL 31.8.2009.
171	85014	ANIL MEHTA	CIT(A)-18	MUMBAI	CIT(A)-7	MUMBAI	PRAGATI KUMAR 83046	
172	83029	ASHA AGARWAL	CIT(A)-25	MUMBAI	CIT(AUDIT)-2	MUMBAI	VIJAY KUMAR SINGHAL 76039	
173	84073	OM PRAKASH MEENA	CIT(A)-31	MUMBAI	CIT(ITAT)-12	MUMBAI	YESHWANT U. CHAVAN 88026	
174	85011	V. MAHALINGAM	CIT(A)-33	MUMBAI	CIT(A)(C)-4	MUMBAI	ANURADHA BHATIA 84032	

Central Administrative Tribunal
 केंद्रीय प्रशासनिक न्यायालय
 - 7 DEC 2009
 Guwahati Bench
 गुवाहाटी न्यायपीठ

175	82064	KRISHAN KR. KANWAT	CIT(A)(C)-1	MUMBAI	CIT(ITAT)-13(INT.TA X)	MUMBAI	RAJIV VIJAY NABAR 86040	
176	84032	ANURADHA BHATIA	CIT(A)(C)-4	MUMBAI	CIT(T.P)-2	MUMBAI	ALPANA SAKSENA 85026	
177	84050	KUNTAL KUMAR SEN	CIT(A)(C)-5	MUMBAI	CIT	ASANSOL*		* W.E.F. 1.9.2009 BEING RETAINED IN MUMBAI UPTO 31.8.2009 TO COMPLETE IMPORTANT SUPREME COURT CASES
178	83026	SEEMA KHORANA PATRA	DIRECTOR(RTI)	MUMBAI	CIT	BELGAUM	V.K. SEHGAL 80011	
179	86018	R. BHAMA	CIT(CIB)	MUMBAI	CIT(A)-12	MUMBAI	LAV CHANDRA JOSHI 83077	
180	81045	ANUP AGARWAL	CIT(AUDIT)-1	MUMBAI	DIT(ITSC)	MUMBAI	RUBY SRIVASTAVA 86034	
181	76039	VIJAY KUMAR SINGHAL	CIT(AUDIT)-2	MUMBAI	CIT-3	MUMBAI		
182	77018	K. A. GOPINATHAN	CIT(JUDL)	MUMBAI	CIT-2	MUMBAI		RETAINED IN MUMBAI - 77 BATCH OFFICER - UNDER CONSIDERATION ZONE OF PROMOTION
183	79063	NISHI SINGH	DIT(VIG)-1	MUMBAI	CIT(VIG.), CBDT	DELHI	BHANU PRATAP SINGH BISHT 84036	IN RELAXATION OF T.P. ON ADMINISTRATIVE REQUIREMENTS
184	86034	RUBY SRIVASTAVA	DIT(ITSC)	MUMBAI	CIT(AUDIT)-1	MUMBAI	ANUP AGARWAL 81045	
185	82066	K.C. GHUMARIA	CIT(DR)ITSC-2	MUMBAI	CIT(ITAT)-8	MUMBAI	S. UDHAYAKUMARAN 82044	
186	85026	ALPANA SAKSENA	CIT(T.P)-2	MUMBAI	CIT(A)-33	MUMBAI	V. MAHALINGAM 85011	
NER: CCIT(CCA) GUWAHATI								
187	80042	TRIDIV MOHAN DAS	CIT(CO)	GUWAHATI	DIT(INV)	GUWAHATI		
188	84026	ASHOK KUMAR SINHA	CIT(TDS)	GUWAHATI	CIT(A)-1	GUWAHATI		
189	85067	K. TIMOTHY ZIMIK	CIT(AUDIT)	GUWAHATI	CIT(CO)	GUWAHATI	TRIDIV MOHAN DAS 80042	

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190	73018	D.B. RAO	CIT(A)	SHILLO NG	CIT(A)-1	KOLKAT A		
191	77032	DEEPA KRISHAN	CIT	DIBRUG ARH	CIT-1	GUWAH ATI		IN RELAXATION OF T.P. ON ADMINISTRATIVE REQUIREMENTS
NWR: CCIT(CCA) CHANDIGARH								
192	84017	RAMAN KUMAR GOYAL	CIT(A)-1	CHANDI GARH	DIT(INV)	LUDHIA NA	VIJAY KUMAR 83054	
193	84031	SUNALI ARORA	CIT(CO)	CHANDI GARH	CIT-10	DELHI	HAR PRASAD KAIN 79069	
194	85056	VIRENDRA SINGH	CIT	JAMMU	DIT(INT.T AX)-2	DELHI	SUNIL KUMAR OJHA 85055	Central Administrative Tribunal केन्द्रीय प्रशासनिक न्यायालय
195	86019	PRAMOD KUMAR SRIVASTAVA	CIT(A)	JAMMU(HQ. AMRITS AR)	CIT(CO)	CHANDI GARH	SUNALI ARORA 84031	7 DEC 2009
196	80026	KISHORE KUMAR SINHA	CIT-2	LUDHIA NA	CIT(A)(C)	LUDHIA NA		Guwahati Bench गुवाहाटी बेंचपीठ
197	78044	B.B. MOHANTY	CIT(C)	LUDHIA NA	CIT-2	LUDHIA NA	KISHORE KUMAR SINHA 80026	
198	83054	VIJAY KUMAR	DIT(INV)	LUDHIA NA	CIT-14	DELHI	S.K. SRIVASTAVA 78025	
ORISSA: CCIT(CCA) BHUBANESHWAR								
199	78078	MAQBOOL AHMED	CIT(A)-1	BHUBA NESHW AR	CIT-2	LUCKNO W	RAJESH CHANDRA SHARMA 80020	
200	86005	RAVINDRA KUMAR	CIT	CUTTAC K	CIT(A)	CUTTAC K	MITALI MADHUSMIT A 88013	
201	88013	MITALI MADHUSMITA	CIT(A)	CUTTAC K	CIT(AUDIT)	PUNE	MANOJ KUMAR SINGH 84023	
RAJASTHAN: CCIT(CCA) JAIPUR								
202	79067	DEVI SAHAI CHOPRA	CIT-2	JAIPUR	CIT(A)-3	JAIPUR	RAMESH CHANDRA GUPTA 83010	
203	81031	PAWAN KUMAR SHARMA	CIT-3	JAIPUR	CIT(AUDIT)	JAIPUR	PUSHPLATA SRIVASTAVA 82057	
204	76034	NARESH KUMAR	CIT(C)	JAIPUR	CIT(TDS)	JAIPUR	RAKESH MOHAN GARG 83006	
205	83010	RAMESH CHANDRA GUPTA	CIT(A)-3	JAIPUR	CIT(ITAT)- 2	JAIPUR		

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206	78064	J.L. BASUMATARY.	CIT(C)(A)	JAIPUR	CIT(C)	JAIPUR	NARESH KUMAR 76034	
207	83006	RAKESH MOHAN GARG	CIT(TDS)	JAIPUR	CIT(C)(A)	JAIPUR	J.L. BASUMATARY 78064	
208	82057	PUSHPLATA SRIVASTAVA	CIT(AUDIT)	JAIPUR	CIT-2	KOLHAPUR	SURESH JANDHHYAL A 79009	
209	79060	SUSHIL KUMAR SAHAI	CIT	ALWAR	CIT-2	JAIPUR*	DEVI SAHAI CHOPRA 79067	* UPTO AGT, 2010 ON ADMINISTRATIVE REQUIREMENT
TN: CCIT(CCA) CHENNAI								
210	88024	HARI BANSH KR. CHAUDHARY	CIT-7	CHENNAI	CIT(A)-2	CHENNAI		
211	83042	YOG RAJ SAINI	CIT-9	CHENNAI	CIT-8	CHENNAI		
212	79066	L.H. MANNE	CIT-10	CHENNAI	CIT-6	CHENNAI		
213	86021	PRAMOD KUMAR	CIT(A)-3/CIT(A)(LTU)	CHENNAI	CIT(C)-2	CHENNAI	HARAMOHAN BARMAN 82047	
214	87085	E. SANKARAN	CIT(A)-4	CHENNAI	CIT(ITAT)-10	MUMBAI*	K.M. VERMA 78068	* W.E.F. 1.8.2009 - ON RETIREMENT OF SHRI K.M. VERMA
215	86024	MAHENDRA SINGH	CIT(A)-5	CHENNAI	CIT(C)-1	CHENNAI	G.N. PANDEY 78006	
216	82070	K. RAMESH	CIT(A)-6	CHENNAI	CIT(AUDIT)-1	CHENNAI		
217	86057	ASHOK KUMAR	CIT(A)-9	CHENNAI	CIT(A)-4 *	CHENNAI	E. SANKARAN 87085	* TRANSFER WILL TAKE EFFECT FROM 1.8.2009
218	77030	CHITRA SRINIVASAN	CIT(A)-12	CHENNAI	CIT	TRICHUR		
219	84010	VINOD KUMAR PANDEY	DIT(INV)	CHENNAI	CIT-1	KOLHAPUR	K. SATYANARAYANA 78028	
220	78006	G.N. PANDEY	CIT(C)-1	CHENNAI	DIT(EXEMP)	CHENNAI		
221	82047	HARAMOHAN BARMAN	CIT(C)-2	CHENNAI	DIT(INV)	CHENNAI	VINOD KUMAR PANDEY 84010	
222	87032	OMKARESHWAR CHIDRA	CIT(ITAT)-4	CHENNAI	CIT(A)	SALEM	R. RAVICHANDRAN 87077	
223	82054	ASHUTOSH CHANDRA	CIT-2	COIMBATORE	CIT-1	COIMBATORE		
224	84027	JASON P. BOAZ	CIT(A)-1	COIMBATORE	CIT(ITAT)-1	BANGALORE	HARSH PRAKASH 87028	

225	84066	VISHWAS RATTAN	CIT(A)-2	COIMBATORE	CIT-2	COIMBATORE	ASHUTOSH CHANDRA 82054	
226	87077	R. RAVICHANDRAN	CIT(A)	SALEM	ADDL.DGT(TRG)-1,NADT	NAGPUR	ARUN S. BHATNAGAR 83003	IN RELAXATION OF T.P. ON ADMINISTRATIVE REQUIREMENTS
227	78026	D. DAS GUPTA	CIT	PONDICHERY	CIT(CO)	BHUBANESHWAR		
UP(E): CCIT(CCA) LUCKNOW								
228	80020	RAJESH CHANDRA SHARMA	CIT-2	LUCKNOW	CIT(A)-1	LUCKNOW	BHAGWAN DAS GUPTA 81049	Central Administrative Tribunal केन्द्रीय प्रशासनिक न्यायालय
229	85050	SATBIR SINGH	CIT(ITAT)-2	LUCKNOW	CIT(A)-1	CHANDIGARH	RAMAN KUMAR GOYAL 84017	- 7 DEC 2009
230	81049	BHAGWAN DAS GUPTA	CIT(A)-1	LUCKNOW	CIT(ITAT)-2	LUCKNOW	SATBIR SINGH 85050	Guwahati Bench गुवाहाटी
231	78042	DHIRENDRA KHARE	CIT(AUDIT)	LUCKNOW	CIT(A)-16	MUMBAI	T. SASI KUMAR 84048	
232	86059	RAMESH KUMAR	CIT(A)	BAREILLY	CIT	BAREILLY		
233	78046	S.S. KANNAN	CIT	ALLAHABAD	CIT	PONDICHERY	D. DAS GUPTA 78026	
234	85005	ASHIM KUMAR	CIT(A)	ALLAHABAD	CIT(JUDL)	DELHI	RAJNISH KUMAR 82024	
UP(W): CCIT(CCA) KANPUR								
235	78008	DIGVIJAI KUMAR	CIT-1	AGRA	CIT-2	GUWAHATI		
236	79017	DEVENDRA SWAROOP SAKSENA	CIT	MEERUT	CIT-4	AHMEDABAD	RAJIV NAYAN PRASAD 79033	
237	84030	RAJIV JAIN	CIT(A)	MEERUT	CIT(A)	MUZAFFARNAGAR	P.K. AMBASTHA 85002	
238	79059	GUNJAN MISHRA	CIT	MUZAFFARNAGAR	CIT(OSD)	MUMBAI		IN RELAXATION OF T.P. ON ADMINISTRATIVE REQUIREMENTS
239	85002	P.K. AMBASTHA	CIT(A)	MUZAFFARNAGAR	CIT	MUZAFFARNAGAR	GUNJAN MISHRA 79059	
240	78054	AMITABH MISRA	CIT-1	KANPUR	CIT-18	MUMBAI	M.N.A. CHOWDHARY 77024	
241	81025	VINOD KUMAR MATHUR	CIT-2	KANPUR	CIT(A)-1	AHMEDABAD		

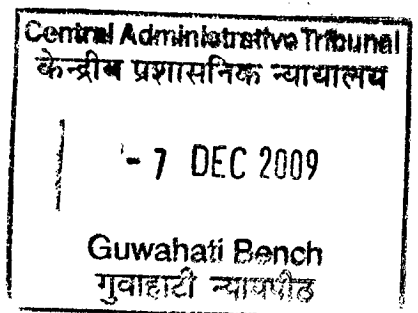
242	80031	ANAND DEEP	DIT(INV)	KANPUR	CIT-1	KANPUR	AMITABH MISRA 78054	Central Administrative Tribunal केन्द्रीय प्रशासनिक न्यायालय
243	83035	KAVITA JHA	CIT(TDS)	KANPUR	CIT-2	KANPUR	VINOD KUMAR MATHUR 81025	- 7 DEC 2009 Guwahati Bench গুৱাহাটী বেঞ্চ
WB: CCIT(CCA) KOLKATA								
244	83069	V.J. VINAYA KUMAR	CIT-5	KOLKATA	CIT-28	MUMBAI	S. SANKARALIN GAM 83052	
245	77011	G.S. KURUP	CIT-9	KOLKATA	CIT-4	KOLKATA		
246	84007	VIRENDER KUMAR SAKSENA	CIT-10	KOLKATA	CIT(C)-1	KOLKATA		
247	81017	BIJOY KUMAR MISHRA	CIT-15	KOLKATA	CIT-10	KOLKATA	VIRENDER KUMAR SAKSENA 84007	
248	83055	T.P. KRISHNA KUMAR	CIT-20	KOLKATA	CIT-9	KOLKATA	G.S. KURUP 77011	
249	84003	PRAMOD KUMAR GUPTA	CIT-21	KOLKATA	CIT(A)	MEERUT	RAJIV JAIN 84030	
250	87041	PANKAJ KUMAR VIDYARTHI	CIT(TDS)	KOLKATA	CIT(C)(A)-1	KOLKATA	K.V. DAVE 80015	
251	87069	YOGESH PANDE	CIT(A)-8	KOLKATA	CIT(C)(A)-2	KOLKATA		
252	88029	MOHAN KUMAR SINGHANIA	CIT(A)-11	KOLKATA	CIT(TDS)	KOLKATA	PANKAJ KUMAR VIDYARTHI 87041	
253	87025	SHOUVIK GUHA	CIT(ITAT)-4	KOLKATA	CIT(A)-8	KOLKATA	YOGESH PANDE 87069	
254	83009	SUSHIL KUMAR	CIT(ITAT)-5	KOLKATA	CIT(A)-9	MUMBAI	SHANTA SUJATA ABROL 81059	
255	80015	K.V. DAVE	CIT(C)(A)-1	KOLKATA	CIT	JALPAIGURI	C.L. DENGZONGP A 79078	
256	87087	KAMIDI GANANA PRAKASH	DIT(EXE MP)	KOLKATA	CIT-4	HYDERABAD	H. SRINIWASULU 81001	
257	82039	PAUL GEORGE	CIT(AUDIT)	KOLKATA	CIT(AUDIT)	BANGALORE	MILIND MADHUKAR BHUSARI 87055	
258	85064	VIJAY KUMAR	CIT(JUDL)	KOLKATA	CIT-21	KOLKATA	PRAMOD KUMAR GUPTA 84003	

259	84058	DEVA RAM SINDHAL	CIT(A)	ASANSO L	CIT(ITAT)- 3	KOLKAT A		
260	79078	C.L. DENGZONGPA	CIT	JALPAIG URI	CIT	SILIGUR I.		IN RELAXATION OF T.P. ON ADMINISTRATIVE REQUIREMENTS

2. The following officers are retained at their existing Charge for reasons mentioned against each :-

S.NO.	NAME & CODE	REASONS
1.	BALBIR VERMA (80012)	RETAINED TILL AGT, 2010 - DAUGHTER IN CLASS 10 TH
2.	DR. J. ALBERT (87044)	RETAINED TILL AGT, 2010 - SON IN CLASS 12 TH
3.	PROMOD CHANDRA SRIVASTAVA (78013)	RETAINED TILL AGT, 2010 - SON IN CLASS 12 TH
4.	GOPAL MUKHERJEE (80027)	RETAINED TILL AGT, 2010 - ON MEDICAL GROUND OF SPOUSE / ADMINISTRATIVE REQUIREMENT OF DGIT (SYSTEMS)
5.	PUSHKAR BHATNAGAR (86044)	RETAINED TILL AGT, 2010 - ON MEDICAL GROUND
6.	SUBIR KUMAR MITRA (74039)	RETAINED TILL AGT, 2010 - RETIRING IN NOVEMBER, 2009
7.	BONANI GHOSH (79082)	RETAINED TILL AGT, 2010 - ON MEDICAL GROUND
8.	SURESH KUMAR MITTAL (84040)	RETAINED TILL AGT, 2010 - ON ADMINISTRATIVE REQUIREMENTS
9.	PRASAN KUMAR DASH (82042)	RETAINED - FOR COMPLETING TENURE IN CBDT
10.	BISWANATH DUTTA (77014)	RETAINED - 77 BATCH OFFICER - UNDER CONSIDERATION ZONE OF PROMOTION
11.	VINOD KUMAR PODDAR (76037)	RETAINED - 76 BATCH OFFICER - UNDER CONSIDERATION ZONE OF PROMOTION
12.	VINOD KUMAR MANGOTRA (77001)	RETAINED - 77 BATCH OFFICER - UNDER CONSIDERATION ZONE OF PROMOTION
13.	SUDHIR CHANDRA (76033)	RETAINED - 76 BATCH OFFICER - UNDER CONSIDERATION ZONE OF PROMOTION
14.	BALJEET SONDHI (74007)	RETAINED - ON ADMINISTRATIVE REQUIREMENTS
15.	D. RAVINDRAN (77006)	RETAINED - 77 BATCH OFFICER - UNDER CONSIDERATION ZONE OF PROMOTION
16.	JASWANT SINGH (76057)	RETAINED - 76 BATCH OFFICER - UNDER CONSIDERATION ZONE OF PROMOTION
17.	P.K. RAY (77023)	RETAINED - 77 BATCH OFFICER - UNDER CONSIDERATION ZONE OF PROMOTION

3. All the Officers who are to be relieved should be relieved on or before 22nd July, 2009 positively under intimation to the Board. The compliance reports regarding relieving/ joining of the above officers may be forwarded by the concerned CCIT(CCA) to the Database Cell by 31st July, 2009 positively. However, in the case of Shri E. Sankaran (87085) and Shri Kuntal Kumar Sen (84050), they will be relieved on the dates indicated against each and the intimation of their relieving may be sent to the Database Cell. Simultaneously, all officers transferred vide this Order shall also E-Mail their joining details to the Database Cell at the E-Mail address - dbc.cbdt@incometaxindia.gov.in.



F.NO. A-22011/3/2009-Ad.VI
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES

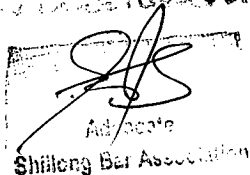
New Delhi, the 27th August, 2009

ORDER NO. 123 OF 2009

The following postings / transfers of officers in the grade of Commissioner of Income Tax / Director of Income Tax are hereby ordered with immediate effect and until further orders:

S. NO.	NAME	CODE	FROM		TO		VICE NAME & CODE NO.	REMARKS
			POST	PLACE	POST	PLACE		
1.	S. RAVI	78048	ON REVERSION FROM DEPUTATION		CIT	TRIVANDRUM	VACANT	UPTO AGT, 2010
2.	HEMANTA BIJOY MAHANTA	87033	ON REVERSION FROM DEPUTATION		CIT-2	GUWAHATI	DIGVIJAY KUMAR (78008)	
3.	JAHANZEB AKHTAR	89011	ON PROMOTION & RETURN FROM TRAINING		DIRECTOR (RTI)	BANGALORE	LAKSHMI HANDE PURI (85037)	UPTO AGT, 2010
4.	BRATATI MUKHERJEE	79006	CIT	DHANBAD	CIT-5	KOLKATA	VACANT	
5.	NARSIMHA PRASAD B.S.	89019	CIT(A)-1	CALICUT (UOP)	CIT(A)	MANGALORE	VACANT	
6.	E. SANKARAN	87085	CIT(ITA T)-10	MUMBAI (UOP)	CIT(A)-9	CHENNAI	VACANT	ON EDUCATION GROUND UPTO AGT, 2010
7.	DIGVIJAY KUMAR	78008	CIT-2	GUWAHATI (UOP)	CIT	BIKANER	VACANT	
8.	P.C. MODY	82004	CIT(TDS)	CHANDIGARH	CIT(A)	BIKANER	VACANT	
9.	H.B.S. GILL	87051	CIT	BIKANER (UOP)	CIT(OSD)	DELHI		
10.	SHANKAR LAL MEENA	88110	CIT(A)	BIKANER (UOP)	CIT(ITAT)	RAJKOT		
11.	JAYANT MISRA	89005	CIT(A)-5	CHENNAI	CIT (OSD)	DELHI		ON MEDICAL GROUND UPTO AGT, 2010

1
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Ad/Secy
Shilong Bar Association

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय
- 7 DEC 2009
Guwahati Bench
गुवाहाटी न्यायपीठ

7 DEC 2009

Guwahati Bench

S. NO.	NAME	CODE	FROM		TO		VICE NAME & CODE NO.	REMARKS
			POST	PLACE	POST	PLACE		
12.	VINOD KUMAR GOEL	88045	CIT(A)-6	CHENNAI (UOP)	CIT(A)-29	DELHI	VACANT	ON EDUCATION GROUND UPTO AGT, 2010
13.	SUDHAKAR TIWARI	74040	CIT(ITA T)-3	CHENNAI	CIT	GORAKHPUR	VACANT	
14.	OMKARESH WAR CHIDRA	87032	CIT(A)	SALEM (UOP)	CIT(ITA T)-3	CHENNAI	SUDHAKAR TIWARI (74040)	ON EDUCATION GROUND UPTO AGT, 2010
15.	SHAFIUR RAHMAN MALLIK	84041	CIT(A)-1	MADURAI (UOP)	CIT(A)-3	BARODA	VACANT	
16.	RAVI SARANGAL	88101	CIT(ITA T)-5	KOLKATA (UOP)	CIT-2	AMRITSAR	DEVENDRA PRASAD SHARMA (79014)	ON EDUCATION GROUND UPTO AGT, 2010
17.	DEVENDER PRASAD SHARMA	79014	CIT-2	AMRITSAR	CIT-1	AMRITSAR	G.R. SOFI (77037)	
18.	G.R. SOFI	77037	CIT-1	AMRITSAR	CIT (A)	JAMMU*	AMAR VEER SINGH (89020)	* HQRS OF THIS POST SHALL STAND SHIFTED TO JAMMU FROM AMRITSAR
19.	AMAR VEER SINGH	89020	CIT(A)	JAMMU (HQ AT AMRITSAR)	CIT(A)	AMRITSAR*		* AGAINST POST OF CIT (A)-11, KOLKATA TRANSFERRED AS CIT (A), AMRITSAR
20.	P.K. RAY	77023	CIT(ITA T)-1	KOLKATA	CIT-2	KOLKATA	M.L. LAKRA (78084)	
21.	M.L. LAKRA	78084	CIT-2	KOLKATA	DIT(EXEMPTION)	KOLKATA	VACANT	
22.	T.P. KRISHNA KUMAR	83055	CIT-9	KOLKATA	CIT (C)-1	KOLKATA	VACANT	

CERTIFIED TO BE TRUE COPY

[Signature]
Shilong Lur Association

S. NO.	NAME	CODE	FROM		TO		VICE NAME & CODE NO.	REMARKS
			POST	PLACE	POST	PLACE		
23.	A.K. SATAPATHY	85009	CIT (A)-1	HYDERABAD	CIT (A)-2	HYDERABAD	ATUL PPRANAY (86033)	
24.	ATUL PRANAY	86023	CIT (A)-2	HYDERABAD	CIT (A)-4	HYDERABAD	CHITTA RANJAN PATI (85039)	
25.	A. BHASKAR REDDY	81006	CIT (A)-3	HYDERABAD	CIT (A)-1	HYDERABAD	A.K. SATAPATHY (85009)	
26.	CHITTA RANJAN PATI	85039	CIT (A)-4	HYDERABAD	CIT (A)-3	HYDERABAD	A. BHASKAR REDDY (81006)	
27.	KAMIDI GANANA PRAKASH	87057	CIT-4	HYDERABAD	CIT-6	HYDERABAD	H. SRINIWASULU (81001)	
28.	H. SRINIWASULU	81001	CIT-6	HYDERABAD	DIT (EXEMP.)	HYDERABAD	JAYANT KUMAR HOTA (79013)	
29.	FAKIR MOHAN MOHANTY	79056	CIT (CIB)	HYDERABAD	CIT-4	HYDERABAD	KAMIDI GANANA PRAKASH (87087)	
30.	JAYANT KUMAR HOTA	79013	DIT (EXEMP.)	HYDERABAD	CIT (CIB)	HYDERABAD	FAKIR MOHAN MOHANTY (79056)	
31.	LAKSHMI HANDE PURI	85037	DIRECTOR (RTI)	BANGALORE	CIT (ITAT)-4 (INTL. TAXATION)	BANGALORE	VACANT	
32.	GUNJAN MISHRA	79059	CIT (OSD)	MUMBAI	CIT (ITAT)-10	MUMBAI	VACANT	
33.	PRAFULLA KUMAR DASH	81046	CIT (JUDL.)	CHENNAI	CIT-7	CHENNAI		

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3

Advocate
Shillong Bar Association

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय
17 DEC 2009
Guwahati Bench
गुवाहाटी न्यायपीठ

- 32 -

S. NO.	NAME	CODE	FROM		TO		VICE NAME & CODE NO.	REMARKS
			POST	PLACE	POST	PLACE		
34.	ASHOK KUMAR	86-057	CIT (A) 4 (UOP)	CHENNAI	CIT-9	CHENNAI		

2. The compliance reports regarding relieving/ joining of the above officers may be forwarded by the concerned CCIT(CCA) to the Database Cell by 7th September, 2009 positively. Simultaneously, all officers transferred vide this Order shall also E.Mail their joining details to the Database Cell at the E.Mail address- dbc.cbdt@incometaxindia.gov.in.

3. Hindi version of this Order will follow.

(P.G. Kaladharan)

Under Secretary to the Government of India

Copy to:

1. Officers concerned.
2. All Chief Commissioners of Income Tax / Director Generals of Income Tax
3. Principal Chief Controller of Accounts, New Delhi.
4. Zonal Account Officers, CBDT, C/o CCIT, concerned.
5. PSs to FM / MOS (R) / Secy. (Rev.) / AS(R) / Chairman, CBDT / Members, CBDT / J.S. (Admn.), CBDT / J.S. (R).
6. U.S. (Hqrs./Per.) / U.S. (DT-P) / U.S. (Ad.VI (A) / U.S. (ADVII) / U.S. ITCC / U.S. OT / Computer Cell /
7. Hindi Section for Hindi version of the Order.
8. Secretary General, IRS Association / ITGOA / All India Income Tax SC & ST Employees Welfare Association.
9. Web Manager for www.insofficeronline.org website.

(P.G. Kaladharan)

Under Secretary to the Government of India

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[Signature]
Advocate
Shilong Bar Association

- 33 -

ANNEXURE - III



GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX, GUWAHATI
 1st Floor, Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati-781005
 Ph. 0361 - 2345116, Fax : 0361 - 2345118, 2345123

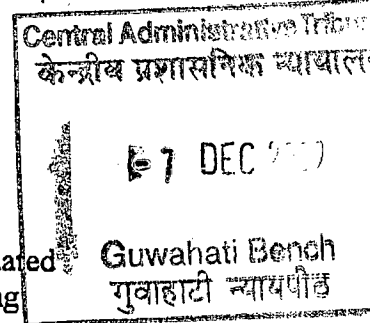
F.No. CAT-47/HR/VIG/CC/GHY/ 09-10/ 2116

Dated. 25.11.2009

To
 Shri Home Raikhan,
 Commissioner of Income Tax,
 Shillong, Aayakar Bhawan,
 M.G.Road, Shillong.

Sir,

Sub:- Hon'ble CAT, Guwahati Bench, Guwahati's order dated 29.09.2009 in respect of OA.No.201/2009 -regarding



Kindly refer to the above-mentioned subject.

In this connection, I am directed to forward herewith a copy of the Order of the CBDT vide F.No. A-22011/03/2009-Ad.VI dated, 23rd Nov. 2009 in response to the Hon'ble CAT, Guwahati Bench, Guwahati's order dated 29.09.2009 in respect of OA.No.201/2009 for favour of your kind information and necessary action.

Enclo:- As above

Yours faithfully

(P. Mukherjee.)

Assistant Commissioner of Income Tax (Vigilance)
 O/o the Chief Commissioner of Income Tax, Guwahati

CERTIFIED TO BE TRUE COPY

Advocate
 Guwahati Bar Association

- 34 -

F.No.A-22011/03/2009-AD.VI

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
North Block, New Delhi - 110 001

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय

1-7 DEC 2009

Guwahati Bench
गुवाहाटी न्यायपीठ

Nov

New Delhi, the 23rd October, 2009ORDER

WHEREAS, Shri Home Raikhan, Commissioner of Income Tax, Shillong filed an O.A. before the Hon'ble CAT, Guwahati Bench challenging rejection of his representation for transfer to Delhi and the Hon'ble CAT, Guwahati Bench vide Order dated 29/09/2009 directed the Respondents', [Secretary (Revenue), Chairman (CBDT) and CCIT (CCA), Guwahati] to consider his case by treating his O.A. as his representation for his transfer / posting at Delhi in terms of the Govt. of India's guidelines / Departmental policies.

2. WHEREAS, Shri Home Raikhan, CIT, in his O.A. had represented that he may be transferred to Delhi as his daughter is to join M.A. (Commerce) at Delhi University and his son is seeking admission in a School at Delhi and also that before his retirement in May-2012 he wants to construct a house at IRS Group Housing Society at Indirapuram, NCT (Ghaziabad).

3. WHEREAS, Shri Home Raikhan is fully aware and conscious that transfer and postings are incidental to the service and that he has committed himself to all-India transfer liability in terms of Rule 13 of the IRS Recruitment Rules.

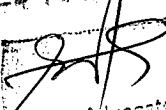
4. WHEREAS, CBDT has laid down a Transfer / Placement Policy for Group 'A' officers of IRS (Income-Tax), the objectives of which are, inter-alia, to provide better opportunities to officers for excellence and a planned approach to cadre planning and for the purpose, powers have been conferred on the Government to transfer or post any officer to any station or post in public interest.

5. WHEREAS, the Policy provides for various grounds including educational needs of children, spouse grounds, health grounds, etc. these grounds *ipso facto* do not confer any right to any individual to stay put at a place.

6. Whereas the Placement Committee had considered the cases of educational grounds of children studying in X / XII Std. for relaxation of the Transfer Policy for the purpose of retention in the same station only and his case being different, it was not possible to accede to the request of Sh. Home Raikhan.

7. WHEREAS, Shri Home Raikhan's posting history reveals that in the initial days of his service he was accommodated at his domicile State of Manipur at Imphal from Dec.'81 to May'87 and thereafter Shri Raikhan has been accommodated in the metropolitan cities of Delhi and Kolkata from May-1987 to May-2005 for a period of 18 years and since June-2005 he has been posted at Shillong.

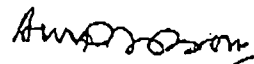
CERTIFIED TO BE TRUE COPY


Advocate
Shillong Bar Association

- 35 -

2

- ✓ 8. WHEREAS, Para 5.3.7 of the Transfer Policy provides, inter alia, that a maximum continuous stay in 'A' Stations in departmental posts (including posts exempted as per para 5.4(i) shall not exceed 14 years and as such having been continuously in Class-'A' stations of Delhi and Kolkata for 18 years he is not eligible for posting in Class-'A' stations and as such his request for posting in Delhi, Mumbai, Kolkata cannot be acceded to as these are Class-'A' cities.
- ✓ 9. WHEREAS, Shri Home Raikhan has suppressed the provisions relating to maximum limit of continuous in Class-'A' stations in the O.A. filed before the Hon'ble CAT, Guwahati Bench, while highlighting the other provisions of the Policy that goes in his favour thereby willfully misled the Hon'ble Tribunal.
10. WHEREAS, there exists large number of vacancies in the North Eastern Region which needs to be manned from the organization point of view and whereas Shri Raikhan being from the Region would be an asset in augmenting collection of revenue from the Region.
11. And, therefore, in terms of Para 5.3.7 of the Transfer Policy in view of his 18 years of continuous stay in class-'A' stations and other reasons stated above, the Competent Authority has come to the conclusion that the representation of Shri Home Raikhan, CIT, Shillong for transfer cannot be acceded to.



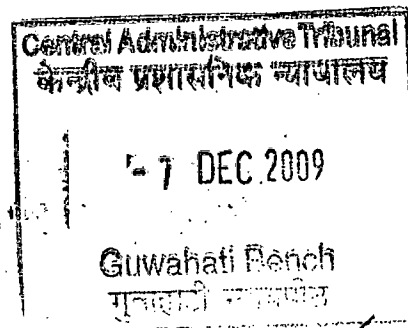
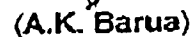
(A.K. Barua)

Deputy Secretary (Ad-VI), CBDT

Shri Home Raikhan (IRS),
Commissioner of Income-Tax, Shillong
Through
CCIT(CCA), Guwahati

Copy to:

1. Addl.CIT(Hqrs.), Office of the CCIT (CCA), Guwahati.
2. DS(V&L), CBDT.

Deputy Secretary (Ad-VI), CBDT

RECEIVED TO DELIVER COPY


Advocate
Shillong Bar Association



सत्यमेव जयते

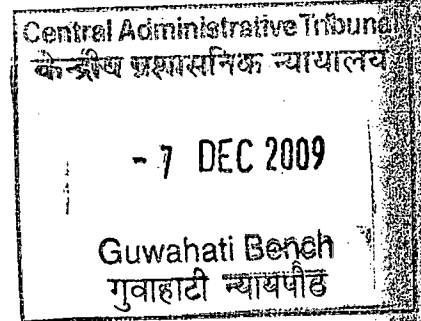


ANNEXURE - IV

भारतीय राजस्व सेवा INDIAN REVENUE SERVICE

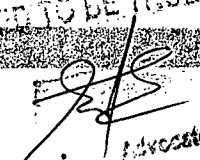
सिविल लिस्ट Civil List 2006

(as on 10.01.2007)



वित्त मंत्रालय
राजस्व विभाग
केन्द्रीय प्रत्यक्ष कर बोर्ड
भारत सरकार
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF DIRECT TAXES
GOVERNMENT OF INDIA

TO BE TRUE COPY


Advocate
Shillong Bar Association

आयुक्त/निदेशक आयकर

COMMISSIONERS/DIRECTORS OF INCOME-TAX

वेतनमान आयुक्त/निदेशक रु.१८४००-५००-२२४००

Pay Scale CIT/DIT Rs.18400-500-22400

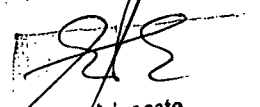
Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय

1-7 DEC 2005

Guwahati Bench
गुवाहाटी न्यायापीठ

क्रम सं.	नाम पहचान संख्या नियुक्ति की तारीख वर्ग-'अ'	शैक्षणिक योग्यता (विषय)	जन्म तिथि/ मूल निवास	नियुक्ति की तारीख सी.आई.टी./ डी.आई.टी. Date of Appointment as CIT/DIT	वर्तमान पद/ वर्तमान पद पर नियुक्ति की तारीख Present Post Date of Appt to Present Post
S. No.	Name Code No. Date of Appt. to Group-A	Qualification (Subject)	Date of Birth/ Domicile	Date of Appointment as CIT/DIT	Present Post Date of Appt to Present Post
329	अमलेन्दु साहा Amalendu Saha 79071 15/11/79	BE (Food Technology)	30/05/49	23/06/2001 (DOP)	CIT Durgapur 06/2001
330	हरि कृष्ण Hari Krishan 79072 20/12/79	B.Sc. (Agricultural Economics)	15/09/53 Punjab	23/06/2001 (DOP)	CIT-II Agra 31/05/2005
331	वी.डी. परमार V.D. Parmar 79074 20/12/79	B.Sc., M.Sc (Physics)	15/11/51 Maharashtra	23/06/2001 (DOP)	CIT Belgaum 31/05/2005
332	लालडिंगलियानी शैलो Laldingliani Sailo 79075 22/12/79	BA, MA (Sociology), M.Phil	25/09/51 Mizoram	23/06/2001 (DOP)	CIT Muzaffarnagar 31/05/2006
333	होमी रायखान Home Raikhan 79076 20/12/79	BA, MA (History), M.Phil	28/05/52	23/06/2001 (DOP)	CIT Shillong 31/05/2005
334	सी.एल. डेंगजोन्पा C.L. Dengzongpa 79078 12/11/79	Not available	08/11/56	23/06/2001 (DOP)	CIT Jalpaiguri
335	मदन लाल Madan Lal 80003 29/12/80	Not available	31/12/56	23/06/2001 (DOP)	Under Suspension 06/06/2002
336	चन्द्र शेखर दास Chandra Sekhar Dash 80005 01/01/81	BA (Hons), MA (Pol. Science)	24/04/54 Orissa	23/06/2001 (DOP)	CIT (A)-XVI Mumbai 31/05/2005
337	राजेन्द्र कुमार Rajender Kumar 80006 29/12/80	BA (H), MA (History)	23/02/58 HP	23/06/2001 (DOP)	CIT (A) Salem 31/05/2006

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Advocate
Shillong Bar Association

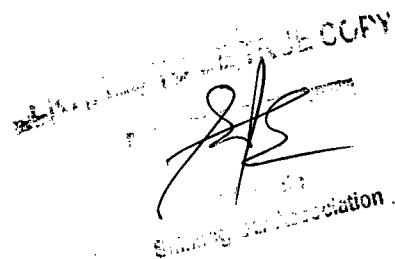
4. The CCIT(CCA) shall ensure that the officers before being relieved submit their Resume/ Self Assessment and report/ review the ACRs for the period ending 31.3.2009 of their subordinates and submit them to the concerned Reviewing Officers, as the case may be.

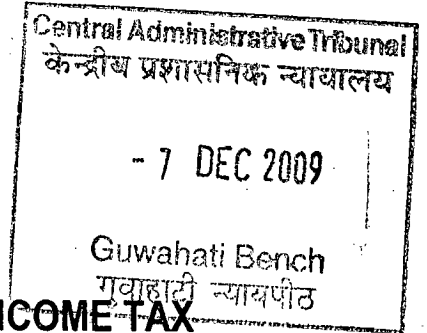
6. Hindi version of this Order will follow.

Under Secretary to the Government of India

1. Officers concerned.
2. All Chief Commissioners of Income Tax / Director Generals of Income Tax
3. Principal Chief Controller of Accounts, New Delhi.
4. Zonal Account Officers, CBDT, C/o CCIT, concerned.
5. PSs to FM / MOS (R) / Secy. (Rev.) / AS(R) / Chairman, CBDT / Members, CBDT / J.S. (Admn.), CBDT / J.S. (R).
6. U.S. (Hqrs./Per.) / U.S. (DT-P) / U.S. (Ad.VI (A) / U.S. (ADVII) / U.S. ITCC / U.S. OT / Computer Cell / Hindi Section for hindi version of the Order.
7. Secretary General, IRS Association / ITGOA / All India Income Tax SC & ST Employees Welfare Association.
8. Web Manager for www.irs-officersonline.org website.

Under Secretary to the Government of India

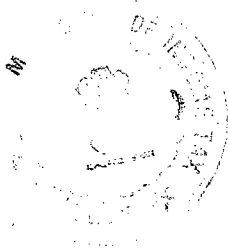




**OFFICE OF THE COMMISSIONER OF INCOME TAX
AAYAKAR BHAWAN, MG. ROAD,
POST BOX-20, SHILLONG-1**

TO WHOM IT MAY CONCERN

Certified that Shri Home Raikhan, Commissioner of Income-tax, Shillong joined Gr. A Indian Revenue Service on the 20th day of December, 1979. Shri H. Raikhan is posted in the post of Commissioner of Income-tax, Shillong since 10th day of June' 2005 till date.



Massar
11/9/09

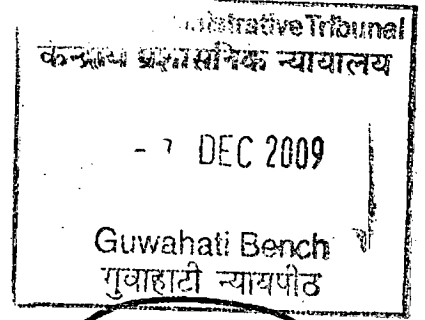
(M. Massar)

Dy. Commissioner of Income-tax, (Hqrs.)
O/O the Commissioner of Income-tax, Shillong.

CERTIFIED TO BE TRUE COPY

[Signature]
Advocate
Shillong Bar Association

F.No.35015/65A/2006-Ad.VI
Government of India
Ministry of Finance
Department of Revenue



New Delhi, dated the 2nd May, 2008

To

All Chief Commissioners of Income Tax(CCAs),
Director Generals of Income Tax (Admn.)/Systems/Vigilance/HRD, New Delhi,
Director General of Income Tax, NADT, Nagpur.

Sub: Transfer/Placement Policy of IRS Officers, CBDT - 2005 -

Sir,

I am directed to refer to the Transfer/Placement Policy, 2005 for Group "A" officers of IRS(Income Tax) issued vide letter F.No.A-35015/32/2004-AD.VI dated 26.4.2005, the first amendment issued vide letter F.No.A-35015/32/2004-Ad.VI(Pt.) dated 14.11.2006 and the second amendment issued vide letter F.No.396/3/2007-ITCC dated 23.5.2007.

2. With the approval of the Competent Authority, it has been decided to amend the Transfer/Placement Policy so as to modify and clarify its provisions. A final consolidated Transfer/Placement Policy is enclosed. The same may be circulated to all IRS Officers within your Region.

Yours faithfully

(30)

(Rahul Kashyap)

Under Secretary to the Government of India

1. PS to FM/MOS(R)
2. Secretary (Revenue)
3. Chairman/Members, CBDT
4. Hindi Section for Hindi translation.
5. Secretary General, IRS Association/ ITGOA/ All India Income Tax SC&ST EWA.
6. Web Manager, irsofficersonline.org

(30)
(Rahul Kashyap)

Under Secretary to the Government of India

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[Signature]
Secretary
Income Tax Association

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Guwahati Bench
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**TRANSFER / PLACEMENT POLICY FOR GROUP 'A' OFFICERS
OF INDIAN REVENUE SERVICE (INCOME TAX)
CENTRAL BOARD OF DIRECT TAXES
2005**

1. INTRODUCTION

The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, is the Cadre Controlling Authority for IRS (IT) officers. In order to increase transparency, and also to provide better opportunities to officers for excellence and a more planned approach to cadre planning, a proper placement/transfer policy is a vital ingredient. This placement policy has been formulated to address the needs of the Department as well as the Human Resource Development aspects and career management of officers as a whole.

The Salient features of the Transfer / Placement Policy for Group 'A' Officers of the service (hereinafter referred to as the Placement Policy) are as follows:

2. SALIENT FEATURES

The policy shall be deemed to have come into effect from 1st April, 2005 and the provisions of this Policy shall apply to all transfers of officers.

All annual transfer orders shall normally be issued by 30th April and, in any case, not later than 31st May of the year.

All transfers and postings of group 'A' officers shall be effected by the Placement Committee or on its recommendation, as stated hereinafter.

2.1 A transfer and posting policy has been formulated for officers at different levels.

2.2 All stations have been categorized in three classes and tenure in different classes of stations has been prescribed.

2.3 All posts have been divided into two categories, namely, sensitive and non-sensitive.

2.4 Guidelines for dealing with different types of "compassionate grounds" cases have been laid down.

2.5 The transfer guidelines shall not be applicable to the transfer and postings of Chief Commissioners / Directors General of Income Tax.

2.6 A correct and complete database is a sine qua non for operationalising the Policy. The Board shall ensure that a database containing the profiles of all group 'A' officers is created and regularly updated.

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- 42 -

3. THE PLACEMENT COMMITTEE

All transfers / postings of all Group 'A' officers will be done by or, as the case may be, on the recommendations of a Placement Committee consisting of the following:

- (a) Chairman of the Board;
- (b) Member (Personnel and Vigilance);
- (c) One Member of the Board to be nominated, in rotation (every six months), by the Chairman of the Board; and
- (d) Joint Secretary (Admn.) posted in the Board as its Member Secretary.

3.1 The Placement Committee will:

- (a) Recommend proposals for posting of Chief Commissioners, Directors General and Commissioners for approval of the Government i.e. Finance Minister, through the Minister of State for Finance (Revenue) and Revenue Secretary;
- (b) Be the final authority for transfer and allocation to the region of each Cadre Controlling Chief Commissioner of Income Tax of officers below the rank of Commissioner, provided the cases falls within the purview of existing guidelines. After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS (R) before giving effect to the transfer proposals. Approval of the Government i.e. the Finance Minister, through the Minister of State for Finance (Revenue) and Revenue Secretary will be required in case a deviation from the existing guidelines has to be made.

3.2 The minutes of the meeting of the Placement Committee should be drawn up and approved by all its Members within 24 hours of the meeting (not by circulation). The minutes must be approved by the competent authority within one month.

4. POSTING POLICY FOR OFFICERS AT DIFFERENT LEVELS

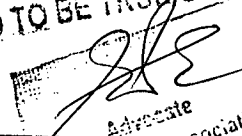
In case of Commissioners and Chief Commissioners / Directors General, the Placement Committee will recommend both the station of posting and the specific charge.

4.1 For officers below the rank of Commissioner, the Placement Committee will place the officers at the disposal of the Cadre Controlling Chief Commissioner for further posting. In each region under a Cadre Controlling Chief Commissioner of Income Tax, there shall be a Local Placement Committee consisting of:

- (a) Cadre Controlling Chief Commissioner of Income Tax
- (b) DG (Investigation) concerned
- (c) Two other senior most Chief Commissioners whose jurisdictions fall within the region of the Cadre Controlling CCIT.

They will consider the intra-region transfers of officers. All postings by the Local Placement Committee will be in accordance with the provisions of the transfer/placement policy. Deviations, if any, will need prior permission of the Board.

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4.2 The normal practice is transfer on promotion. In individual cases this may give rise to hardship. Hence, this may be left to be decided by the Placement Committee. For this purpose, the grant of senior scale and NFSG will not be treated as promotion.

4.3 Directly recruited/newly promoted Group 'A' officers shall preferably be posted to 'B/C' stations for a minimum of 4 years after completion of training. Officers promoted from Group 'B' to Group 'A' shall, on promotion, be transferred out of the Region in which they were previously working, unless the balance service is less than 3 years. As far as possible, an officer shall spend the first nine years of his service on field posts. During the first six years, the officer shall not ordinarily be given a posting outside the department or sent on a deputation. After six years, an officer may be posted to the Board to serve as Under Secretary.

4.4 As far as possible, the senior most Commissioner may be posted as Executive Commissioner. However, once posted, a Commissioner will not be moved out of the executive charge, merely because an officer senior to him has replaced the hitherto junior non-executive Commissioner at that station.

5. CLASSIFICATION OF STATIONS, FIXATIONS OF TENURES AND ROTATION BETWEEN THEM

The various stations where Group 'A' officers can be posted have been categorized as Class 'A', Class 'B' and Class 'C'. Such categorization is based on the twin criteria of revenue collection and the number of Commissioner level posts at a station. (Appendix I)

5.1 All suburbs of metro towns have been clubbed with the respective metro town in this classification.

5.2 The categorization of stations may be changed by the Board with the approval of Government.

5.3.1 The country will be divided into five Areas, viz., East, West, North, South and Central.

The region under the control of a Cadre Controlling Chief Commissioner of Income Tax, hereinafter referred to as "Region", will be placed under the five Areas as under:-

NORTH	-	NWR, DELHI, LUCKNOW, KANPUR, JAIPUR
EAST	-	KOLKATA, BHUBANESHWAR, GUWAHATI
WEST	-	PUNE, MUMBAI, NAGPUR
SOUTH	-	HYDERABAD, COCHIN, CHENNAI, BANGALORE
CENTRAL	-	PATNA, BHOPAL, AHMEDABAD

5.3.2 A total posting period of 16 years in a CCIT(CCA) Region shall be counted as a 'cycle'. However in Mumbai and Delhi CCIT(CCA) Regions, since there are no Class 'B' and Class 'C' stations, one cycle will be of 8 years.

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5.3.3 An officer shall not serve for more than one cycle in a CCIT(CCA) Region during his entire service up to and including the rank of Commissioner.

Illustration 1. An officer shall not serve for more than 16 years in CCIT(CCA) Pune Region.

Illustration 2. An officer shall not serve for more than 8 years in CCIT(CCA) Mumbai Region..

5.3.4 An officer shall be posted to another CCIT(CCA) region after he has completed a cycle of posting in a CCIT(CCA) Region.

5.3.5 The maximum tenure at a Class 'A' station in a 'cycle' will be 8 years and the remaining period will be spent in Class 'B' and Class 'C' stations.

Provided that if there is no vacancy in a Class 'B' or Class 'C' station in that CCIT(CCA) Region the officer may be posted to a Class 'A' station in that CCIT (CCA) Region.

5.3.6 As far as possible, minimum tenure in Class 'B' + Class 'C' stations in each cycle shall be 6 years.

5.3.7 Subject to sub paragraphs 5.3.2 to 5.3.6, the maximum total tenure in Class 'A' stations during service up to and including the rank of Commissioner shall be 18 years.

✓ Provided that the maximum continuous stay in "A" stations in Departmental posts (including posts exempted as per para 5.4(i)) shall not exceed 14 years.

Provided further that the maximum tenure in the entire career in "A" stations (combined) shall not exceed 22 years (including exempted posts and all deputation posts outside and/or within the Department).

5.3.8 An officer shall be posted to another 'Area' when he is promoted to the level of Commissioner of Income Tax, provided he has remained in only one 'Area' for 16 years or more till his promotion as Commissioner.

5.3.9 The minimum and maximum tenures on a post shall ordinarily be 2 and 3 years respectively.

5.3.10 Where an officer on promotion as Commissioner has been transferred out of an "Area" for the reason of having completed the tenure of 16 years in that "Area", he may be transferred back to that "Area" after having served for at least 5 years in a different "Area".

5.3.11 Exceptions on compassionate / administrative grounds may be made by the Placement Committee.

5.3.12 When a certain number of officers are due for moving out of a station to a new station or to new postings in the same station for reason of having completed their tenure, but cannot be so moved due to inadequate number of vacancies

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available, the officers who have served for longer periods will be moved first as far as possible.

5.3.13 The station of the posting will be taken as the actual place where an officer is posted and not headquarters of Commissionerate / Directorate to which the officer is posted.

5.3.14 A stay of more than nine months at a station (to be computed as on 31st December of the previous year) will be treated as a complete year, and the length of the period of stay shall be counted from the date of joining in that Station/Region/Area.

5.3.15 For the purpose of the transfer policy, counting of tenure of an officer shall commence from the date of completion of probationary training at NADT, and service rendered prior to 1.4.2005 shall also be counted for the purpose of application of this policy. The length of the stay at a particular Station/Region/Area shall be counted from the date of joining there.

Provided that any period of unauthorized absence shall not be counted towards the length of period of stay at that Station/Region/Area

5.4 (i) All postings in the Board and in the Directorates of Vigilance, Systems and Administration, technical posts in the Department of Revenue, deputations/postings to Central Economic Intelligence Bureau (CEIB), Enforcement Directorate, Authority for Advance Rulings (AAR), Competent Authorities (CAs), Appellate Tribunal for Forfeited Property (ATFP), Income Tax Appellate Tribunal (ITAT) and Settlement Commission shall ordinarily not count towards calculation of stay at a particular station / area, subject to the maximum limit of six years, but may be so counted at the option of the officer. However, an officer who has been on deputation / posting to anyone of the aforesaid bodies shall not ordinarily be considered for another deputation / posting to any of the aforesaid organizations without completing the minimum prescribed cooling off.

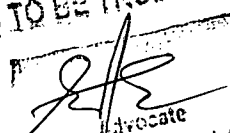
(ii) The posts in the Directorates falling under DGIT (International Taxation), DGIT (Training - NADT and RTIs), DGIT (Systems) and Commissionerates of Computer Operations including centralized processing units will be ordinarily fixed tenure posts for a period of three years. However, considering the needs of the organization, the term may be extended to a period of five years.

5.5 In order to encourage officers to seek postings at 'C' category stations, the Government shall sanction:

- (a) At least one vehicle for office use at every 'C' category station irrespective of the level of the officer heading the office; and
- (b) 100 per cent housing facility for officers.

5.6 The starting point for computing stay at Class 'A', 'B' or 'C' stations shall be the date of joining at the station.

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5.7 Officers who complete 3 years of tenure at National Academy of Direct Taxes, Nagpur, Regional Training Institutes and the Vigilance Directorate, and whose performance has been excellent, will get preference, as far as possible, in posting to stations of their choice. Officers who have served in the North Eastern Regions and J&K would get preference in posting to stations of their choice.

6. DEPUTATION OF OFFICERS UNDER CENTRAL STAFFING SCHEME AND UNDER NON-CENTRAL STAFFING SCHEME OUTSIDE THE DEPARTMENT OF REVENUE

6.1 An officer may be allowed to go on deputation outside the Department for not more than two terms in his entire carrier. However, each term of deputation shall not exceed 6 years and the total tenure of both the deputations shall not under any circumstances exceed 10 years.

6.2 The period of deputation outside the Department shall be excluded for counting towards stay in the 'station' and 'area' tenure of the officer, so however that the overall stay of the officer in Group "A" stations shall not exceed 22 years as contained in second proviso of Para 5.3.7. However, the same shall be counted if the officer so desires.

6.3 There shall be a cooling off period of 3 years after completion of each period of deputation. During the cooling off period, the officer will be posted to a location other than the station in which he had been working while on deputation. Provided, in cases in which the officer has not completed his permissible tenure in that station, the Board may consider posting him in any assignment in that location according to administrative need.

6.4 After return from deputation in Delhi / Mumbai stations the officer shall ordinarily be posted to a different station for a minimum period of 2 years. If he is seen to have worked predominantly in 'A' station, he shall invariably be posted to 'B' or 'C' stations. After 2 years of such posting in 'B' or 'C' stations, the officer could be considered for posting in Delhi / Mumbai or any other 'A' stations in accordance with the transfer norms and availability of vacancy.

6.5 Requests from State Governments / Central Ministries / Department / Organizations asking for particular officers by name shall not be entertained. In all such cases, where there is a request for an officer of the Department, the Board shall first consider whether it is administratively feasible to release an officer on deputation. If it is found that it is administratively convenient, the offer will be circulated to all officers and willingness for deputation invited. A panel of short-listed officers will be forwarded for the approval of the competent authority of the concerned Department or Organization to select an officer.

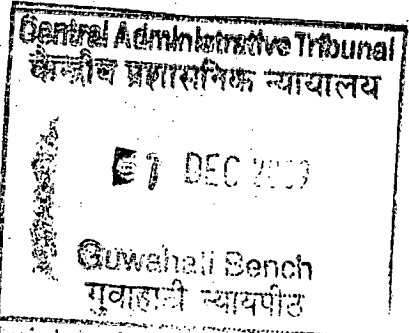
7. SENSITIVE / NON SENSITIVE POSTS

Posts in Investigation and Central charges are classified as sensitive.

Ordinarily, the tenure of an officer on a sensitive post shall be two to three years at one stretch.

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8. POSTINGS IN THE DIRECTORATE OF THE BOARD

In the attached Directorates of Vigilance, Systems and Administration, the respective Director General may propose a panel of names for the consideration of the Placement Committee. Individual officers will be selected by the Placement Committee, which will also indicate their station of posting.

The maximum length of tenure in these Directorates will be three years, subject to the condition that no officer shall spend more than six years in these Directorates during his entire career.

9. POSTINGS ON COMPASSIONATE GROUNDS

Cases of postings on Medical/Compassionate grounds will be examined by the Placement Committee which may refer medical ground cases to Medical Board, if required.

In case of working couples, if the spouse of an officer is working outside the Department, posting in the same station as the spouse may be allowed subject to the instructions issued by the Department of Personnel & Training on this issue. In case where the spouse is also an officer of the Department, both the officers should be posted to the same station, if they are otherwise eligible, provided that, jointly, they do not occupy more than 50 per cent of the posts in that station.

10. TRANSFER ON ADMINISTRATIVE GROUNDS / PUBLIC INTEREST

10.1 Every officer shall be subject to Rule 13 of IRS Recruitment Rules. Notwithstanding anything contained in this Policy, the Government may, if necessary to do so in public interest, transfer or post any officer to any station or post. No officer has any right to any post or to be posted to a particular Station/Region/Area.

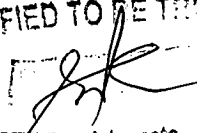
10.2 In between two Annual General Transfer exercises, on administrative exigencies, the Placement Committee may shift a Commissioner from one charge to another charge in the same station. The Placement Committee may also shift officers of the rank of Additional Commissioners and below from one region to another.

10.3 An officer against whom the CVC has recommended initiation of vigilance proceedings should not normally be posted or remain posted at the station where the cause of the vigilance proceedings originated. This restriction will remain in operation till such time as the vigilance matter is not closed. However, such an officer shall under no circumstances be posted to a sensitive charge.

11. PETITIONS AGAINST TRANSFERS

Grievance petitions from Officers against transfer orders will be considered only after the officer joins the new place of posting and applies through proper

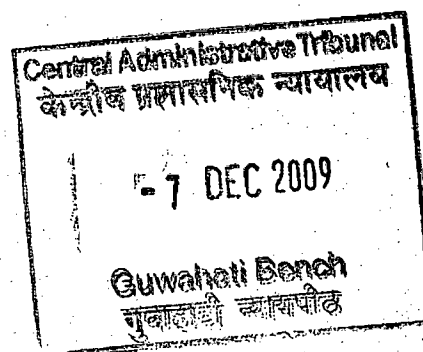
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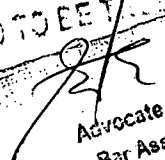

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channel. It is clarified that the petitions shall not confer any right whatsoever on the officers to continue at their previous posts in defiance of Government orders.

12 EARNED / STUDY LEAVE

An officer under orders of transfer shall be granted Earned Leave or Study Leave only after he has joined his new place of posting. Period under such leave will not count towards cooling off from stay at a station or in an Area. Officers who proceed on leave without completing the minimum tenure at a Station/Region/ Area will be posted to the station from which they had gone on leave, on joining after availing leave. Officers who have completed their tenure at a particular station / area before proceeding on Study / Long Leave will report to the office of the Cadre Controlling Chief Commissioner, under intimation to the Board, for further posting as per the policy applicable in their case.



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APPENDIX-I

CLASS 'A' STATIONS

Sl. No.	Name of Stations
1	New Delhi(including the satellite towns of Noida, Gurgaon, Faridabad, Ghaziabad)
2	Mumbai(including Thane, Kalyan)
3	Ahmedabad(including Gandhinagar)
4	Bangalore
5	Hyderabad
6	Pune
7	Chennai
8	Kolkata

CLASS 'B' STATIONS

Sl. No.	Name of Stations
9	Agra
10	Allahabad
11	Ambala
12	Amritsar
13	Ajmer
14	Baroda
15	Bhopal
16	Bhubaneshwar
17	Chandigarh
18	Coimbatore
19	Dehradun
20	Gwalior
21	Indore
22	Jaipur
23	Jodhpur
24	Jullunder
25	Kanpur
26	Kochi
27	Lucknow
28	Ludhiana
29	Mangalore
30	Mysore
31	Nagpur
32	Nasik
33	Panaji
34	Panchkula
35	Patiala
36	Patna
37	Pondicherry
38	Ranchi
39	Surat
40	Trivandrum
41	Udaipur
42	Vijayawada
43	Vishkhapatanam

CLASS 'C' STATIONS

All Other Stations

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APPX.9]

INCENTIVES FOR SERVING IN REMOTE AREAS

APPENDIX - 9

INCENTIVES FOR SERVING IN REMOTE AREAS

[G.I., M.F., O.M. No. 20014/3/83-E, IV, dated the 14th December, 1983, read with O.M. No. 20014/3/83-E, IV, dated the 30th March, 1984, 27th July, 1984, G.I., M.F., U.O. No. 3943-E, IV/84, dated the 17th October, 1984, O.M. No. F. 20014 3/83-E, IV, dated the 31st January, 1985, 25th September, 1985, U.O. No. 824-E, IV/86, dated the 1st April, 1986, O.M. No. 20014/3/83-E, IV, dated the 29th October, 1986, O.M. No. 20014/3/83-E, IV/E, II (B), dated the 11th May, 1987, 28th July, 1987, 15th July, 1988 and O.M. No. F. 20014/16/86-E, IV/E, II (B), dated the 1st December, 1988 and O.M. No. 11 (2)/97-E, II (B), dated the 22nd July, 1998.]

I

Allowances and facilities admissible to various categories of civilian Central Government employees serving in the North-Eastern Region comprising the States of Assam, Meghalaya, Manipur, Nagaland and Tripura and the Union Territories of Arunachal Pradesh and Mizoram, Andaman and Nicobar Islands and Lakshadweep Islands. These orders also apply *mutatis mutandis* to officers posted to N-E Council, when they are stationed in the N-E Region and to the civilian Central Government employees including officers of All India Services posted to Sikkim.

(i) Tenure of posting/deputation:

There will be a fixed tenure of posting 3 years at a time for officers with service of 10 years or less and of 2 years at a time for officers with more than 10 years of service. Periods of leave, training, etc., in excess of 15 days per year will be excluded in counting the tenure period $\frac{2}{3}$ rd years. Officers, on completion of the fixed tenure of service mentioned above may be considered for posting to a station of their choice as far as possible.

The period of deputation of the Central Government employees to the States/Union Territories of the North-Eastern Region, will generally be for 3 years which can be extended in exceptional cases in exigencies of public service as well as when the employee concerned is prepared to stay longer. The admissible deputation allowance will also continue to be paid during the period of deputation so extended.

(ii) Weightage for Central deputation/training abroad and special mention in Confidential Reports:

Satisfactory performance of duties for the prescribed tenure in the North-East shall be given due recognition in the case of eligible officers in the matter of—

- (a) promotion in cadre posts;
- (b) deputation to Central tenure posts; and
- (c) request for training abroad.

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The general requirement of at least three years service in a cadre post between two Central tenure deputations may also be relaxed to two years in deputation serving cases of meritorious service in the North-East.

A specific entry shall be made in the CR of all employees who render a full tenure of service in the North-Eastern Region to that effect.

Cadre authorities are advised to give due weightage for satisfactory performance of duties for the prescribed tenure in the North-East in the matter of promotion in the cadre posts, deputation to Central tenure post and courses of training abroad.

(iii) Special (Duty) Allowance:

Central Government civilian employees who have All India transfer liability will be granted Special (Duty) Allowance at the rate of $12\frac{1}{2}\%$ of basic pay on posting to any station in the North-Eastern Region. Special (Duty) Allowance will be in addition to any special pay and/or deputation (duty) allowance already being drawn without any ceiling on its quantum. The condition that the aggregate of the Special (Duty) Allowance *plus* Special Pay/Deputation (Duty) Allowance, if any, will not exceed Rs. 1,000 per month shall also be dispensed with from 1-8-1997. Special Allowances like Special Compensatory (Remote Locality) Allowance, Construction Allowance and Project Allowance will be drawn separately.

The Central Government civilian employees who are members of Scheduled Tribes and are otherwise eligible for the grant of Special (Duty) Allowance under this para. and are exempted from payment of Income Tax under the Income Tax Act will also draw Special (Duty) Allowance.

NOTE 1.— Special duty allowance will not be admissible during periods of leave/training beyond 15 days at a time and beyond 30 days in a year. The allowance is also not admissible during suspension and joining time.

NOTE 2.— Central Government civilian employees, having 'All India Transfer Liability' on their posting to Andaman & Nicobar Islands and Lakshadweep Islands are, with effect from 24th May, 1989, granted 'Island Special Allowance' in lieu of 'Special (Duty) Allowance'. See Orders in Section V of this Appendix.

(iv) Special Compensatory Allowance:

The recommendations of the Fifth Pay Commission have been accepted by the Government and Special Compensatory Allowance at the revised rates have been made effective from 1-8-1997.

For orders regarding current rates of Special Compensatory allowance—See Part V of this Compilation - HRA and CCA

(v) Travelling Allowance on first appointment:

In relaxation of the present rules (SR 105) that travelling allowance is not admissible for journeys undertaken in connection with initial appointment, in

ANNEXURE

VIII

79076 Profile

Name: HOME RAIKHAN, Civil Code: 79076

Personal Information

Profile Status: Approved

Name: HOME RAIKHAN Civil Code: 79076
Gender: Employee Code:
Date of Birth: 28 May 1952 Retirement Date: 31 May 2012
Telephone (O): 0364-2226709 Domicile State:

Residential Contact Information

Current Address : Permanent Address :
Current City : Shillong Permanent City :
Current State : Meghalaya Permanent State :
Current Postal Code: Permanent Postal Code:
Phone No.: 0364-2503749 Email: COMMISSIONEROFINCOMETAX@DATAONE.IN
Mobile No.: 09436160849

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय

57 DEC

Current Posting Details

Rank : CIT Grade : CIT
Place of Posting: Shillong Class: C
Region: Guwahati (CCA NER) Area: East
Joining Date(on current post): 1 Jun 2005 Post Description: CIT-1
Officer Status: Serving Address: Aayakar Bhawan, Mahatma Gandhi Road, Shillong-793001
Phone No.: 0364-2226709 Fax No.: 0364-2226662

Guwahati Bench
गुवाहाटी न्यायालय

Spouse Details

No Spouse Details Available

Children Details

Name Sex (M/F) Date of Birth (DD/MM/YYYY) Class/Course Remark
No Children Details Available

Education Details

Name of Course/Degree College/University Year Major Subjects State City
No Education Details Available

Training Details

Name of Course Name of Institution Sponsoring Authority Time Period Subjects
No Trainings Available

Achievement Details

Achievements
No Achievements Available

Posting Profile

Grade Value	Post Desc	Place	Type	Treat	Region	Class	Area	From	To	Duration
ITO	"ITO,B-WARD"	Imphal	Regular	Regular	Guwahati (CCA NER)	C	East	1 Dec 1981	1 May 1986	4 Year & 5 Months
ITO	ITO A-WARD	Imphal	Regular	Regular	Guwahati (CCA NER)	C	East	1 May 1986	1 May 1987	1 Year & 0 Months
ITO	"ITO,CC-VIII"	Delhi	Regular	Regular	Delhi CCA	A	North	1 May 1987	1 Apr 1988	0 Year & 11 Months
ADIT	ADIT(SPL.INV.)	Delhi	Exempted	Exempted	Delhi CCA	A	North	1 Apr 1988	1 Apr 1989	1 Year & 0 Months
DEPUTY CIT	"DCIT,SR-15"	Delhi	Regular	Regular	Delhi CCA	A	North	1 Apr 1989	1 Apr 1990	1 Year & 0 Months
DEPUTY CIT	DCIT(VIG.)	Delhi	Regular	Regular	Delhi CCA	A	North	1 Apr 1990	1 Dec 1990	0 Year & 8 Months
DEPUTY CIT	DCIT(INQ.AUT) NZ	Delhi	Exempted	Exempted	Delhi CCA	A	North	1 Dec 1990	1 Aug 1992	1 Year & 8 Months
DEPUTY CIT	SR.AR.ITAT	Delhi	Exempted	Exempted	Delhi CCA	A	North	1 Aug 1992	1 Apr 1994	1 Year & 8 Months
DEPUTY CIT	DDIT(INV) SURVEY UNIT	Delhi	Regular	Regular	Delhi CCA	A	North	1 May 1994	1 May 1995	1 Year & 0 Months
DEPUTY CIT	DDIT(INV)U-VII	Delhi	Regular	Regular	Delhi CCA	A	North	1 May 1995	1 May 1996	1 Year & 0 Months
DEPUTY CIT	"DCIT,R-3"	Kolkata	Regular	Regular	Kolkata	A	East	1 May 1996	1 Dec 1997	1 Year & 7 Months

<http://cms.irsofficeronline.org/cadre/force-download.php?file=singleprofiles/79076.htm> 1/9/2009

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Advocate
Shillong Bar Association

JCIT	JCIT(HQRS0-II	Kolkata	Regular	Regular	Kolkata (CCA WB)	A	East	1 Dec 1997	1 Jun 1998	0 Year & 6 Months
ADDL CIT	"ADDL.CIT,R-1"	Kolkata	Regular	Regular	Kolkata (CCA WB)	A	East	1 Jun 1998	1 Aug 2000	2 Year & 2 Months
ADDL CIT	ADDL.CIT (AUDIT)R-1	Kolkata	Regular	Regular	Kolkata (CCA WB)	A	East	1 Aug 2000	1 Jun 2001	0 Year & 10 Months
CIT	CIT(A)-XL	Kolkata	Regular	Regular	Kolkata (CCA WB)	A	East	1 Jun 2001	1 Apr 2004	2 Year & 10 Months
CIT	"CIT(A), I"	Kolkata	Regular	Regular	Kolkata (CCA WB)	A	East	1 Sep 2004	1 May 2005	0 Year & 8 Months
CIT	CIT-1	Shillong	Regular	Regular	Guwahati (CCA NER)	C	East	1 Jun 2005	Till Date	4 Year & 3 Months

Posting Calculations

Total service derived from Posting History (As per actual duration. Calculated as on date.)

Probation:

Exempted:

Foreign Deputation:

4 Years & 4 Months

Regular:

Deputation:

Dies Non:

22 Years & 10 Months

(Calculation as per system logic. Calculated as on: 31/12/2008.)

Central

East

CCA Region	Class	Regular(R)	Exempted(E)	Stay on R&E taken together	Deputation	Total
Kolkata (CCA WB)	A	8 Years (8Y7M)	0 Years	8 Years	0 Years	8 Years
Stay in Region		8 Years	0 Years	8 Years	0 Years	8 Years

CCA Region	Class	Regular(R)	Exempted(E)	Stay on R&E taken together	Deputation	Total
Guwahati (CCA NER)	C	8 Years (3Y7M+5Y5M)	0 Years	8 Years	0 Years	8 Years
Stay in Region		8 Years	0 Years	8 Years	0 Years	8 Years

Stay in Area		17 Years	0 Years	17 Years
--------------	--	----------	---------	----------

North

CCA Region	Class	Regular(R)	Exempted(E)	Stay on R&E taken together	Deputation	Total
Delhi CCA	A	4 Years (2Y+1Y8M+11M)	4 Years (3Y4M+1Y)	9 Years (8Y11M)	0 Years	9 Years (8Y11M)
Stay in Region		4 Years	4 Years	9 Years (8Y11M)	0 Years	9 Years (8Y11M)

Stay in Area		9 Years	0 Years	9 Years
--------------	--	---------	---------	---------

South

West

Class wise summary

Class	Regular(R)	Exempted(E)	Stay on R&E taken together	Deputation	Total
A	12 Years	4 Years	17 Years	0 Years	17 Years
B	0 Years	0 Years	0 Years	0 Years	0 Years
C	8 Years	0 Years	8 Years	0 Years	8 Years

Continuous Stay Summary (Regular & Exempted postings taken together)

	Continuous Stay	Current
Post	3 Years & 7 Months	[CIT-1, Shillong, Guwahati (CCA NER)]
Region	3 Years & 7 Months	Guwahati (CCA NER)
Class	3 Years & 7 Months (B+C)	(B+C)
Area	12 Years & 2 Months	East

Remarks on calculations

Remarks

» [Continuing on the CIT-1, Shillong, [NER] for 3 Years & 7Months. **Due for transfer from CIT-1, Shillong, [NER]. [Cl. 5.3.9 of TP]]

Transfer Options

EC- Education of Child; MG- Medical Ground; WS- Working Spouse; OT- Others

Post	Place	CCA	Req. trns.?	Option 1	Option 2	Option 3	Option Reason	Specifications
Desc.								

<http://cms.irsofficersonline.org/cadre/force-download.php?file=singleprofiles/79076.htm>

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2009 Jan 10

CIT-1

Shillong

Guwahati
(CCA NER)

REP

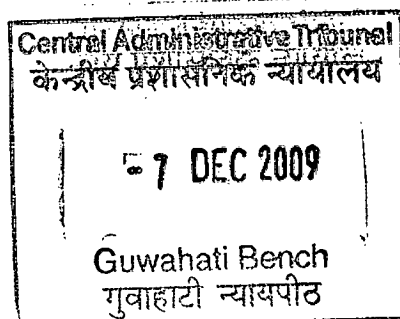
Delhi

Mumbai

Kolkata

EC-Other
OT

- 1. Daughter Ms. Mirrin Raikhaw requires to go to MA(Com) at Delhi University. 2. Son Mast. M. Raikahn requires schooling at Delhi.
- Before retirement in 2012, I would like to set and build my house at IRS Group Housing Society at Indrapuram, NCT, Ghaziabad, New Delhi. Posting in New Delhi will enable me to achieve this task.



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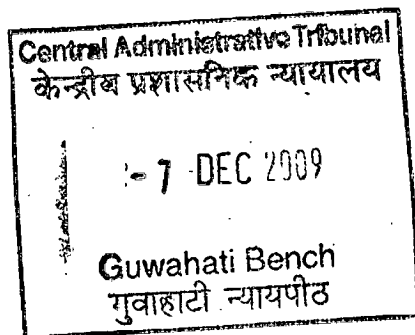
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Association

CENTRAL ADMINISTRATIVE TRIBUNAL
GUWAHATI BENCH, GUWAHATI

Original Application No.201 of 2009

Date of Order: This the 29th day of September 2009

The Hon'ble Shri M.R. Mohanty, Vice-Chairman



Shri Home Raikhan
Commissioner of Income Tax,
O/o the Chief Commissioner of Income Tax,
Aaykar Bhawan,
Shillong-793001,
Meghalaya.

..... Applicant

By Advocates Mr S.P. Sharma, Mr B. Barua,
Mr S.J. Mandal, Mr L.N. Sharma
and Mr Manoj Sharma.

- versus -

1. Union of India, represented by its
Secretary, Revenue, Ministry of Finance,
Department of Revenue,
New Delhi-110001.
2. The Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi-110001.
3. The Chief Commissioner of Income Tax (CCA)
AAYAKAR BHAWAN,
G.S. ROAD,
Guwahati-781005.

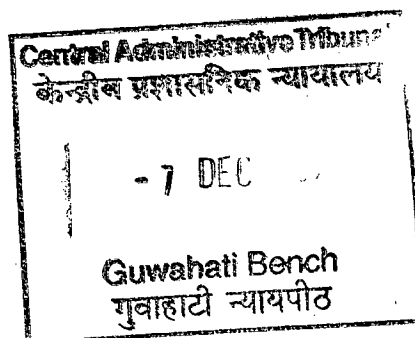
..... Respondents

By Advocate Ms U. Das, Addl. C.G.S.C.



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O.A.No.201/2009
ORDER (ORAL)
29.09.2009



M.R. MOHANTY, VICE-CHAIRMAN

Applicant, who joined Group A Indian Revenue Service on 20.12.1979 with batch-year Code No.79076, came to join as Commissioner of Income Tax at Shillong (Meghalaya) on 10.06.2005. He made a representation, on 13.02.2009, expressing his desire to be transferred to Delhi for (a) providing higher (Post Graduate) education in Commerce for his daughter and (b) a better school education for his son and (c) to build a house at Gaziabad, before his ensuing retirement on 31.05.2012. By way of filing this Original Application under Section 19 of the Administrative Tribunals Act, 1985, the Applicant has alleged that without considering his option to be transferred to Delhi, orders have been issued, on 11.07.2009 and on 27.08.2009, transferring several other officers to Delhi.

2. It is the case of the Applicant that, for the reason of the provision in Transfer/Placement Policy for Group A Officers of Indian Revenue Service issued (by CBDT) during 2005 and Office Memorandum dated 14.12.1983 of Government of India in the Ministry of Home Affairs (Department of Personnel and Administrative Reforms) pertaining to Government of India Officers posted in North Eastern Region (comprising the State of Meghalaya etc.) the Applicant, upon his long posting in N.E. Region, is to get a posting (on transfer) at a place of his choice and that, accordingly, he represented to get a posting (on transfer) at Delhi. Despite that,



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[Signature]
 Advocate
 Shillong Bar Association

- 7 DEC 2009

Guwahati Bench
গুৱাহাটী ন্যায়পীঠ

several other officers (even on relaxation of transfer policy) have been posted (on transfer) at Delhi (during July and August 2009) ignoring the grievances of the Applicant and, being aggrieved, the Applicant has approached this Tribunal with the present case.

3. Heard Mr S.P. Sharma, learned Counsel for the Applicant and Ms U. Das, learned Addl. Standing Counsel for the Government of India (to whom a copy of this Original Application) has already been supplied) and perused the materials placed on record.

4. Government Policies are made to be followed by the Government/Department and any deviation there from leads to poor personnel management. If a person, posted in N.E. Region (of India), has exercised his option to be posted at Delhi (after completion of a particular period) then his case should have received positive consideration; unless very compelling/impossible reasons are shown for not posting him at Delhi. It appears from copies of both transfer orders (Annexures I & II) that several other officers have been posted at Delhi. It is the case of the Applicant that, while doing so, the Applicant ought to have been posted at Delhi.

5. In the above premises, this case is hereby disposed of by remitting the matter to the Respondents; who should consider the case of the Applicant (by treating the copy of this Original Application to be a representation of the Applicant) for his transfer/posting at Delhi in terms of the Government of India guidelines/Departmental Policies. Since the Applicant is going to attain the age of superannuation/retirement on 31.05.2012 (within 2½ years) and desirous to settle down (on retirement) near Delhi, his prayer for posting at Delhi appears to be genuine; for which all positive



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Shilong Bar Association

- 57 -

- 7 DEC 2009

Guwahati Bench
गुवाहाटी न्यायपीठ

4

consideration should be given to his prayer. Orders, on consideration, be passed by the Respondents within one month from the date of receipt of a copy of this order.

6. Registry to send copies of this order by Speed Post to the Respondent Nos.1 and 2 (alongwith copies of this O.A.) and to Respondent No.3 (alongwith a copy of this O.A.) by Special Messenger.

7. Free copies of this order be sent to the Applicant by Registered Post and be also supplied to the learned Advocates of both parties.

Sd/-
MANORANJAN MCHANTY
VICE CHAIRMAN.



Date of Application : 7.10.09
Date on which copy is ready : 7.10.09
Date on which copy is delivered : 7.10.09
Certified to be true copy

Section Officer (Judl)
C. A. T. Guwahati Bench
Guwahati-5.

7/10/09

7/10/09

Advocate
Shilong Bar Association

CCIT GUWAHATI

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ANNEXURE - X

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय
- 7 DEC
Guwahati-Bench
गुवाहाटी न्यायपीठ

Appeal from
Civil Rule.

M.P.C. No. 1539 of 2008

Union of India
& ors.

Appellants
Petitioners

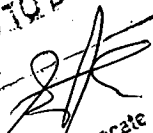
Versus

Sri Pradip Kumar Ray

Respondent
~~On-site Party~~

Appellant Mrs. U. Bhuyan
For Mrs. S. D. Bhuyan
Petitioner Mrs. K. M. Talukdar
Mr. B. Chakraborty
Mr. A. Hargarika.
Respondent Mr. J. Akonad.
For _____
Opposite Party

Advocate's

Noting by Officer or Advocate	Serial No.	Date	Office notes, reports orders or proceedings with signature
1	2	3	4
			<p style="text-align: right;">  Advocate Bar Association </p>

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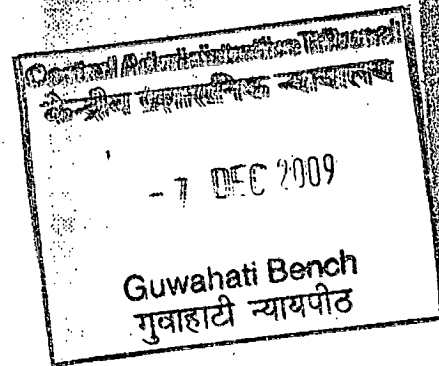
[Signature]
Advocate
Shillong Bar Association

-59-

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CCIT GUWAHATI

0002

33
22900242

(2)

-And-

In the matter of :-

1. Union of India,
Through the Secretary to the
Government of India,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi - 110 001.
2. Central Board of Direct Taxes,
Through its Chairman,
North Block,
New Delhi - 110 001.
3. Chief Commissioner of Income Tax,
Guwahati,
Sankla Commercial Complex,
Sree Nagar,
G.S. Road,
Guwahati - 781 005.

Petitioners
[Having common
cause of action]

- Versus -

Shri Pradip Kumar Ray, IRS
Son of Shri Saitesh Chandra Ray,
Commissioner of Income Tax (ITAT)-1,
Income Tax Appellate Tribunal,
Calcutta Bench,

225/C,

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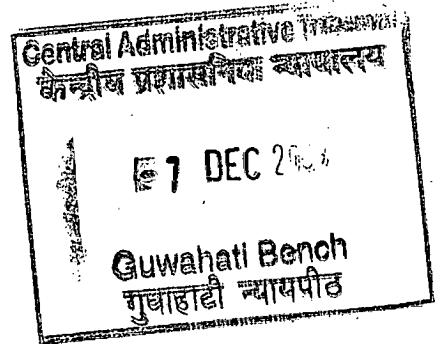
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Advocate
Shillong Bar Association

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3

225/C, Acharya Jagadish Chandra Bose Road,
Kolkata - 700 020.

Respondent,



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Advocate
Shillong Bar Association

-61-

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CCIT GUWAHATI

004

Central Administrative Tribunal केन्द्रीय प्रशासनिक न्यायालय
- 7 DEC 2009
Guwahati Bench गुवाहाटी न्यायपीठ

Noting by Officer or Advocate	Serial No.	Date	Office notes, reports, orders or proceedings with signature
1	2	3	4 WP(C) No.1539/08
HON'BLE THE CHIEF JUSTICE MR J CHELAMESWAR			

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Advocate
Shilong Bar Association

CCIT GUWAHATI

003

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय

- 7 DEC 2009

Guwahati Bench
गुवाहाटी न्यायपीठ

Noting by Officer or Advocate	Serial No.	Date	Office notes, reports, orders or proceedings with signature
1	2	3	4

considered as per Office Memorandum of 1983. However the CBDT guidelines itself provides for consideration of the cases of the officers who have served in the NE Region. Clause 5.7 of the CBDT guidelines specifies that the officers who have served in the NE Region and Jammu & Kashmir will get preference in place of posting of their choice.

Having considered the above materials the Tribunal while interfering with the order of transfer of the applicant transferring him from Guwahati to Varansi, has issued the following direction :-

"17. Taking all the facts and the legal positions and citations given above, I am of the considered view that the OM dated 14th December, 1983, granting choice posting after completion of tenure in the NER cannot be sidelined and the new transfer policy cannot have overriding effect of the said OM. I also find that provision has been given for giving a choice posting to an employee on compassionate/ medical grounds. Keeping all in mind, I am of the considered view that the second respondent is not justified in transferring the applicant to Varansi and for the said reason, the impugned order dated 31-5-2006 (Annexure-E) is set aside so far as the applicant is concerned and the applicant is given liberty to file representation to the second respondent forthwith for choice posting to Kolkata, who will verify the case of the applicant with the above observations and that of the decisions cited Supra, within a period of three months from the date of receipt of a copy of this order. It is also made clear that the applicant's case also could be considered for his choice posting at Kolkata on merits and also on the medical/ compassionate grounds as well on all relaxed standards, till then he will not be disturbed from Guwahati."

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Shillong Bar Association

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CCIT GUWAHATI

-63-

Central Administrative Tribunal
केन्द्रीय प्रशासनिक न्यायालय

008

7 DEC 2007
Guwahati Bench
गुवाहाटी न्यायपीठ

Noting by Officer or Advocate	Serial No.	Date	Officer notes, reports, orders or proceedings with signature
1	2	3	4

As per the aforesaid direction, the case of the applicant is required to be considered afresh. Till his case is considered in that manner the direction of the Tribunal is not to disturb him from his present place of posting at Guwahati.

We are of the considered opinion that no interference is called for to the aforesaid direction of the Tribunal. The appellants may consider the case of the applicant in terms of the aforesaid direction of the Tribunal as expeditiously as possible and whatever may be the outcome of the said consideration the same shall be communicated to him.

At this stage Mr Bhuyan, learned counsel for the petitioners submits that in the meantime the applicant has been given posting at Kolkata.

The writ petition stands dismissed.

Sd/- B.K. Bhattacharya
Judge

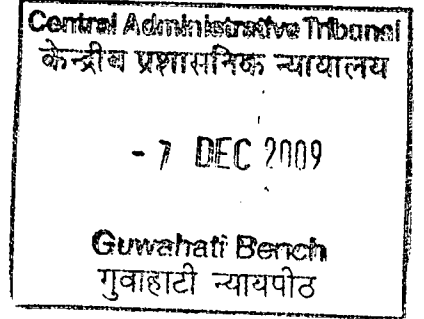
Sd/- J. Chakrabarty
Chief Justice

P.No. 95129
Dt. 26.4.08

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Kereng Ram Singh
Date 25/4/08
Superintendent (Copying Section)
Gauhati High Court.
Authorized U/S 76, Act 1, 1872

25/4/08

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Sd/-
Shri G. M. Assa de la

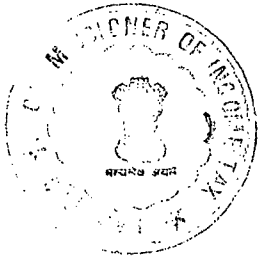


**OFFICE OF THE COMMISSIONER OF INCOME TAX
AAYAKAR BHAWAN, MG. ROAD,
POST BOX-20, SHILLONG-1**

TO WHOM IT MAY CONCERN

Certified that Shri D. B. Rao, Commissioner of Income-tax joined the charge of Commissioner of Income-tax(Appeals), Shillong on the 21st day of February, 2005.

On transfer to Kolkata vide Order No. 96 of 2009 of CBDT dated 11-07-2009, he was relieved of his charge w.e.f 23rd July, 2009.

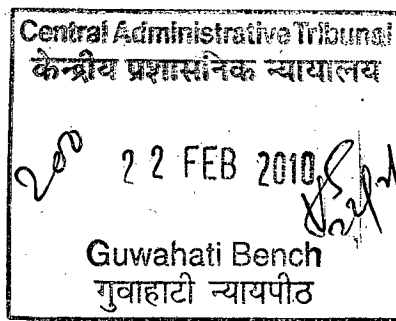


Massar
1/9/09

(M. Massar)

Dy. Commissioner of Income-tax, (Hqrs.)
O/O the Commissioner of Income-tax, Shillong.

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[Signature]
Advocate
Shillong Bar Association



**IN THE CENTRAL ADMINISTRATIVE TRIBUNAL,
GUWAHATI BENCH : GUWAHATI**

Filed by the respondents
through
Kankar Das
Addl C. U. S. C in CAT
Guwahati Bench.
On - 22-2-2010

IN THE MATTER OF:

Original Application No-257/09

Sri Home Raikhan,

...Applicant

-Vs-

Union of India and ors.

...Respondents

IN THE MATTER OF

Written Statement submitted by the
Respondent No.

On behalf of all the respondent

WRITTEN STATEMENT

The humble answering respondents

Submit their written statement as follows:-

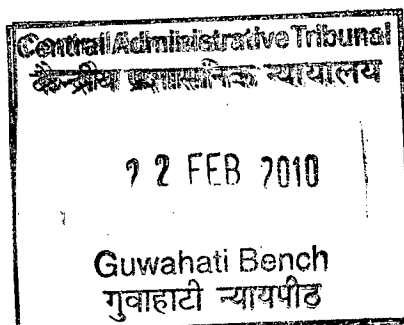
Imokaba
Jamir

Joint Commissioner of Income Tax (Hqrs.)
O/o. Chief Commissioner of Income Tax, Guwahati
संयुक्त आयकर आयुक्त (मुख्या.)
मुख्य आयकर आयुक्त कार्यालय, गुवाहाटी

- 1.(a) That I, **Imokaba Jamir** aged about **38 years** S/o **Imkongmeren Jamir** working as the Joint Commissioner of Income Tax (Vig.), Office of the Chief Commissioner of Income Tax, Guwahati and Respondent No..... in the above case and I have gone through a copy of the application served on me and have understood the contents thereof. Save and except whatever is specifically admitted in the written statement, the contentions and statements made in the application may be deemed to have been denied. I am competent and authorized to file the statement on behalf of all the respondents.

- (b) That the application is filed unjust and unsustainable both in facts in law.
- (c) That any action taken by the respondents was not stigmatic and some were for the sake of public interest and it cannot be said that the decision taken by the respondents against the applicants has suffered from vice of illegality.
2. That the answering respondents before giving the parawise reply would like to give general comments, which may be treated as part of the written statement.

General comments

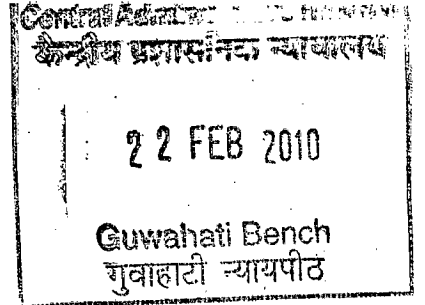


- A. The applicant has no case. His representation for choice posting was considered by this Hon'ble Tribunal and an order was passed by the Hon'ble Tribunal vide order dated 29.09.2009 and in compliance the Respondents had issued a speaking order, Annexure-III of the Applicant's O.A. As no fresh case has been made out, the matter stands settled and cannot be opened by filing fresh O.A. The applicant is engaging in frivolous litigation to thwart the attempts of the Respondent to implement the Transfer policy in the interests of IRS Officers and CBDT.

The applicant has tried to misrepresent facts and misquoted guidelines to further his interests. The applicant has highlighted those provisions of the Transfer Policy, which suit his interests and suppress the other provisions that do not support his viewpoints. His main contention is that as per Para 5.7 of the Transfer Policy he is entitled to choice posting, whereas this is total misrepresentation of facts. Para 5.7 of the Transfer Policy is quoted below:

Indoksa Jamin

Joint Commissioner of Income Tax (Hqrs.)
O/o. Chief Commissioner of Income Tax, Guwahati
संयुक्त आयकर आयुक्त (मुख्या.)
मुख्य आयकर आयुक्त कार्यालय, गुवाहाटी



"Officers who complete three years of tenure at National Academy of Direct Taxes, Nagpur, Regional Training Institutes and the vigilance Directorate and whose performance has been excellent, will get preference as far as possible, in posting to stations of their choice, Officers who have served in the North Eastern Regions and J&K would get preference in posting to stations of their choice."

As may be seen from above, Officers who have served in the North Eastern Region can only get "Preference". He cannot lay claim. Further, the applicant has suppressed Para 5.3.7 of the Policy which puts a cap of 14 years continuous stay in class "A" station. Para 5.3.7 provides that the maximum continuous stay in "A" stations in Departmental posts (including posts exempted) shall not exceed 14 years. Shri Home Raikhan's posting history reveals that in the initial days of his service he was accommodated at his domicile state of Manipur at Imphal from December 1981 to May 1987 and there after Shri Raikhan has been accommodated in the metropolitan cities of Delhi and Kolkata from May 1987 to May 2005 for a period of 18 years and since June 2005 he has been posted at Shillong. It is on account of this provision that he could not be considered for posting in Delhi. All these aspects were outlined in detail in the speaking Order, which has been annexed by the applicant as Annexure-III.

- B. The transfer policy is not a piece of technical legislation and is only in the nature of guidelines for the internal use of the administration for the purpose of maintaining transparency and to provide better opportunities to its offices. It is not statutory in nature. The provisions of the said transfer guidelines are not mandatory. The said provisions are to be followed by CBDT as far as possible in public interest and in the interest of administrative exigencies of service.

Imokha Jamir

Joint Commissioner of Income Tax (Hqrs.)
O/o. Chief Commissioner of Income Tax, Guwahati
संयुक्त आयकर आयुक्त (मुख्या.)
मुख्य आयकर आयुक्त कार्यालय, गुवाहाटी

- C. The transfer policy is in the nature of internal departmental guidelines and is not mandatory. They have to be kept in mind as far as possible while issuing transfer orders. However, all the provisions are subject to administrative convenience, which is of paramount importance to CBDT and clearly overrides all other provisions of the said transfer policy.
- D. The law is well settled on transfer as held by the Hon'ble Supreme Court time and again, that the order of transfer can be challenged only on two counts i.e., violation of statutory rules or malades. In the instant case, none of the counts are raised or met.
- E. The Apex Court in case of V. Ramanna Vs. APSRTC & Ors. 2006 SCC (LNS) 69 has held that "7. Lord Greene in the famous Wednesbury case said that when a statute gave discretion to an administrator to take a decision, the scope of judicial review would remain limited. He said that interference was not permissible unless one or the other of the following conditions was satisfied, namely, the order was contrary to law or relevant factors were not considered or irrelevant factors were considered or the decision was one which no reasonable person could arrive at. These principles were consistently followed in UK and in India to judge the validity of administrative action. In the council of civil service Union V. Minister of civil Services (called CCSU case) in 1983, Lord Diplock summarized the principles of judicial review of the administrative action as based upon one or the other of following viz, illegality, irregularity of procedure of irrationality"

That, in Om Kumar v. union of India, it has been held that if administrative action is challenged as arbitrary under Article 14, the question will be whether the administrative order is rationale or reasonable and the test then is Wednesbury test. The court would then be confined only to a secondary role and will only have to see whether the administrator has done well in his primary role, whether he had illegally or has omitted relevant factors from consideration or has taken irrelevant factors under consideration or whether his

Imokobe Jamir

Joint Commissioner of Income Tax (Hqrs.)
O/o. Chief Commissioner of Income Tax, Guwahati

संयुक्त आयकर आयुक्त (मुख्या.)
मुख्य आयकर आयुक्त कार्यालय, गुवाहाटी

view is one which no reasonable person could have taken. In G.B.

Mahajan v. Jalgaon Municipal Corporation, Justice Venkatachelliah pointed out that reasonableness of the administrator under Article 14, in the context of administrative law, has to be judged from the stand point of the Wednesbury rule. In Tata cellular v. UOI, Indian Express v. UOI, Supreme Court Employees Welfare Association v. UOI, UP Financial Corporation v. Gencap India Pvt. Ltd., while judging whether the administrative action is "arbitrary" under Article 14, the Apex Court has confined itself to Wednesbury review always.

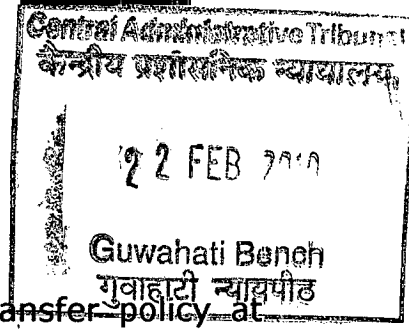
In UOI Vs. G. Ganayutham, the Apex Court has held that "31. The current position of proportionality in administrative law in England and India can be summarized as below:-

1) to judge the validity on any administrative order or statutory discretion, normally, the Wednesbury test is applied....the court would not, however, go into the correctness of the choice made by the administrator among the various alternatives open to him. Nor could the Courts substitute its decision to that of the administrator- This is the Wednesbury Test.

2) The court would not interfere with the administrator's decision unless it is illegal or suffer from procedural impropriety or was irrational-These are the CCSU Principles.

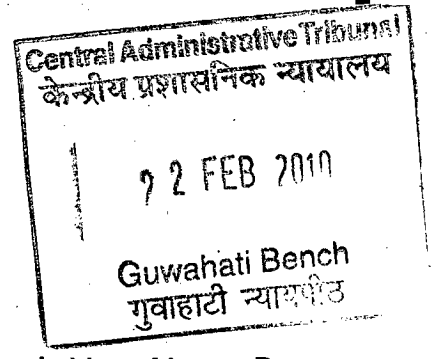
4(a) the position in a country, in administrative law, where no fundamental freedom as aforesaid are involved, is that the court/tribunal will only play a secondary role while the primary judgment as to reasonableness will remain with the executive or administrative authority. The secondary judgment of the court is to be based on Wednesbury and CCSU principles as stated by Lord Green and Lord Diplock, respectively to find if the executive or administrative authority has reasonably arrived at its decision as the primary authority."

- F In the case of Shilpi Bose Vs. State of Bihar (1991) Supp (2) SCC 659, Hon'ble Supreme Court has clearly held that the Court should not interfere with the transfer order which are made in public interest and for administrative reasons unless the transfer order are made in violation of any mandatory or statutory provisions or on the ground of malafides.
- G The Hon'ble Supreme Court in the case of State of Punjab Vs. Jogender Singh Dutt - AIR 93 SC p.2486 has expressed its disapproval of the courts interfering with the order of transfer of public servant from one place to another. It is entirely for the employer to decide when, where and what point of time a public is to be transferred from his present posting. Ordinarily the Courts have no jurisdiction to interfere with the order of transfer.
- H The Hon'ble Supreme Court has gone to the extent of hoding that it is not within the scope of permissible judicial review to look at such maters relating to mere transfer made by the competent authority for administrative reasons, UOI Vs. Ganesh Das Singh -95 Supp 3 SCC 214.
- I The Hon'ble Supreme Court in the case of Verdha Rao AIR 86 SC 1955 has held that the norms enunciated by the Government for the guidance of its officers in the mater of regulating transfers are more in the nature of guidelines to the officers who order transfers in the exigencies of administration than vesting of any immunity from transfer in the Government servants.



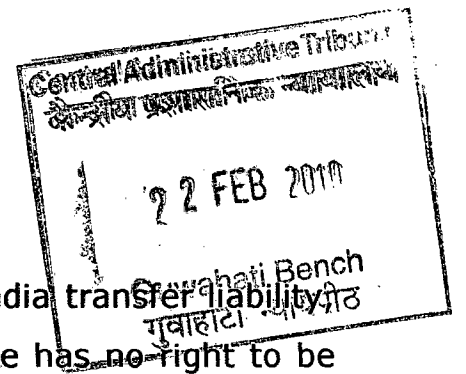
- J The guidelines for regulating transfers or containing transfer policy at best afford an opportunity for redress but cannot have the consequence of depriving or denying the competent authority to transfer a particular officer/servant to any place in public interest and as if found necessitated by exigency of service as long as the official status is not affected adversely and there is no infraction of any career prospect such as seniority, scale of pay and secured emoluments. Further, order of transfer made even in transgression of administrative guidelines cannot be interfered with as these do not confer any legally enforceable right unless any malafide or violation of any statutory provision is proved. [UOI Vs. S L Abbas (1993) 4 SCC 357].
- K The Apex Court in its various decisions relating to transfer of a government employee has time and again held that the transfer orders issued in violation executive instructions or orders issued by the competent authority do not violate any legal rights, no government servant or employee has a legal right to be posted forever at any one particular place and a challenge to order of transfer should normally be eschewed and should not be countenanced by the courts or tribunals as the administrative authorities are the best authorities who could assess the niceties of the administrative needs and requirement of the situation concerned. [State of UP and Anr. Vs. Siya Ram and Anr, (2004) 7 SCC 405 and State of UP and Ors Vs. Gobardhan Lal, (2004) 11 SCC 402].
- L The Apex Court in case of State of MP Vs. Kourev (1995) 3 SCC 270 has already decided that the Court or Tribunals are not appellate forum to decide transfers of officers on administrative grounds. The wheels of administration should be allowed to run smoothly and the court or tribunals are not expected to interdict the working of the administrative system by transferring the officers to proper places. It is for the administration to take appropriate decision and such decisions shall stand unless they are vitiated either by malafides or by extraneous consideration without any factual background or foundation.

Inokoba Jamir
 Joint Commissioner of Income Tax (Hqrs.)
 O/o. Chief Commissioner of Income Tax, Guwahati
 संयुक्त आयकर आयुक्त (मुख्या.)
 मुख्य आयकर आयुक्त कार्यालय, गुवाहाटी



- M The Apex Court in case of Gujarat Electricity Board Vs. Atma Ram Sungomal Poshani, 1989 2 SCC 602, Union of India Vs. S.L. Abbas (1993) 4 SCC 357 and Kendriya Vidyalaya Sangathan Vs. Damodar Prasad Pandey (2004) 12 SCC 299, has held that transfer of a government servant appointed to a particular cadre of transferable post from one place to the other is an incident and a condition of service. It is necessary in public interest and efficiency in public administration and no government servant or employee has any legal right for being posted at any particular place. Further, it is for the appropriate authority to decide transfer of an officer unless the order of transfer is vitiated by malafide or is made in violation of any statutory provisions. While ordering transfer, the authority has to keep in mind the guidelines issued by the government on the subject. The representations made against such transfers to the appropriate authorities have to be considered, having regard to the exigencies of administration.
- N The Hon'ble Andhra High Court in case of R. Rama Rao Vs. FCI & Others 1992(6) SLR followed the decision of the Apex Court in UOI Vs. H.N. Kirtania, the Apex Court has categorically held that transfer of a public servant made on administrative grounds or in public interest should not be interfered with unless there are strong or pressing grounds rendering the transfer order illegal on the ground of statutory rules or on grounds of malafides. It has also been held that when a person accepts a job, which is transferable and transfer is incidental to the service, the order of transfer should not be interfered within the normal circumstances.
- O Fundamental Rule 11 clearly lays down that the whole time of a Government Servant is at the disposal of the Government which pays him and he may be employed in any manner required by the appropriate authority.

Imokesh Jamir
Joint Commissioner of Income Tax (Hqrs.)
O/o. Chief Commissioner of Income Tax, Guwahati
संयुक्त आयकर आयुक्त (मुख्या.)
मुख्य आयकर आयुक्त कार्यालय, गुवाहाटी



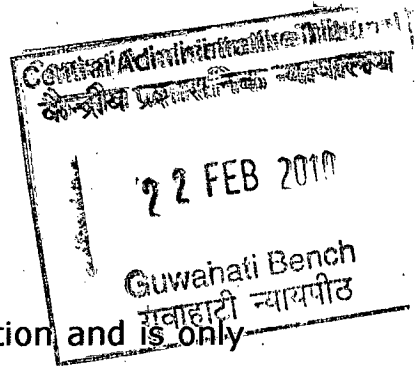
P An officer of the Indian Revenue Service, with All India transfer liability is liable to be transferred any where in India. He/she has no right to be posted to a particular place and personal hardship is no ground for avoiding transfer. Any decision to the contrary would severely restrict the ability of the executive to affect transfers. As the Apex Court has held in several cases, this would only lead to administrative chaos.

PARA WISE REPLY

3. That with regard to the statement made in paragraph 1 & 2 of the O.A the answering respondent denied the statement. The applicant should argue and prove instead of merely making a statement.

The law is well settled on transfer as held by the Hon'ble Supreme Court time and again, that the order of transfer can be challenged only on two counts i.e. violation of statutory rules or malafides. In the instant case, none of the counts are raised or met. The guidelines for regulating transfers or containing transfer policy at best afford an opportunity for redress but cannot have the consequence of depriving or denying the competent authority to transfer a particular officer/servant to any place in public interest and as is found necessitated by exigency of service as long as the official status is not affected adversely and there is no infraction of any career prospect such as seniority, scale of pay and secured emoluments. Further, order of transfer made even in transgression of administrative guidelines cannot be interfered with as these do not confer any legally enforceable right unless any malafide or violation of any statutory provision is proved. [UOI Vs. SL Abbas (1993) 4 SCC 357]

Inskaba Jamir



The transfer policy is not a piece of technical legislation and is only in the nature of guidelines for the internal use of the administration for the purpose of maintaining transparency and to provide better opportunities to its officers. It is not statutory in nature. The provisions of the said transfer guidelines are not mandatory. The said provisions are to be followed by CBDT as far as possible in public interest and in the interest of administrative exigencies of service.

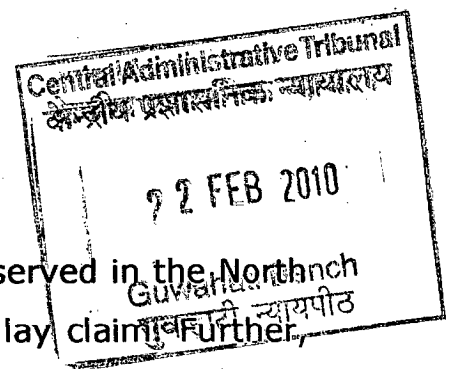
The applicant has no case. His representation for choice posting was considered by this Hon'ble Tribunal and an order was passed by the Hon'ble Tribunal vide Order dated 29.9.2009 and in compliance the Respondents had issued a Speaking Order, Annexure-III of the Applicant's O.A. As no fresh case has been made out the matter stands closed and cannot be opened by filing fresh O.A. The applicant is engaging in frivolous litigation to thwart the attempts of the Respondent to implement the Transfer Policy in the interests of IRS Officers and CBDT.

The applicant has tried to misrepresent facts and misquoted guidelines to further his interests. The applicant has highlighted those provisions of the Transfer Policy which suit his interests and suppress the other provisions that do not support his viewpoints. His main contention is that as per Para 5.7 of the Transfer Policy he is entitled to posting in Delhi, whereas this is total misrepresentation of facts. Para 5.7 of the Transfer Policy is quoted below:

"Officers who complete 3 years of tenure at National Academy of Direct Taxes, Nagpur, Regional Training Institutes and the vigilance Directorate and whose performance has been excellent, will get preference as far as possible, in posting to stations of their choice, Officers who have served in the North Eastern Regions and J&K would get preference in posting to stations of their choice."

Imoksha Jamin

Joint Commissioner of Income Tax (Hqrs.)
O/o. Chief Commissioner of Income Tax, Guwahati
সংযুক্ত আয়কর আয়ুক্ত (মুখ্য)
মুখ্য আয়কর আয়ুক্ত কার্যালয়, গুৱাহাটী



As may be seen from above, officers who have served in the North Eastern Region can only get "preference". He cannot lay claim Further, the applicant has suppressed Para 5.3.7 of the Policy which puts a cap of 14 years' continuous stay in Class "A" station. Para 5.3.7 provides that the maximum continuous stay in "A" stations in Departmental posts (including posts exempted) shall not exceed 14 years. Shri Home Raikhan's posting history reveals that in the initial days of his service he was accommodated at his domicile State of Manipur at Imphal from December-1981 to May-1987 and thereafter Shri Raikhan has been accommodated in the metropolitan cities of Delhi and Kolkata from May-1987 to May-2005 for a period of 18 years and since June-2005 he has been posted at Shillong. It is on the account of this provision that he could not be considered for posting in Delhi. All these aspects were outlined in detail in the Speaking Order which has been annexed by the applicant as Annexure-III.

4. That with regard to the statement made in paragraph 3 of the O.A. the answering Respondent do not offer any comment.
5. That with regard to the statement made in paragraphs 4(i) to (iv), 4(vi) of the O.A the answering Respondent begs to state that those are matter of record. Hence Respondent do not offer any comment.
6. That with regard to the statement made in paragraph 4(v) of the O.A. the answering Respondent begs to state that the applicant has no case. His representation for choice posting in Delhi was considered by this Hon'ble Tribunal and an order was passed by the Hon'ble Tribunal vide Order dated 29.9.2009 and in compliance the Respondents had issued a Speaking Order, Annexure-III of the Applicant's OA. As no fresh case has been made out the matter stands closed and cannot be opened by filing fresh OA. The applicant is engaging in frivolous litigation to thwart the attempts of the Respondent to implement the Transfer Policy in the interest of IRS Officers and CBDT.

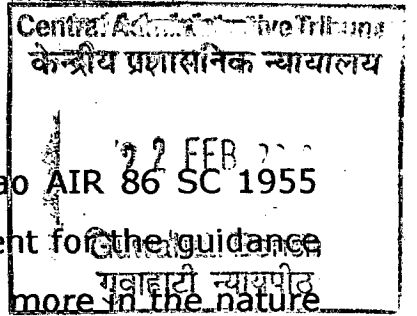
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As may be seen from above, Officers who have served in the North Eastern Region can only get "preference". He cannot lay claim. Further, the applicant has suppressed Para 5.3.7 of the Policy which puts a cap of 14 Years' continuous stay in Class 'A' station. Para 5.3.7 provides that the maximum continuous stay in "A" stations in Departmental posts (including posts exempted) shall not exceed 14 years. It is on the account of this provision that he could not be considered for posting in Delhi. All these aspects were outlined in detail in the Speaking Order which has been e annexed by the applicant as Annexure-III

7. That with regard to the statement made in paragraph 4(VII) of the O.A the answering respondent begs to state that the case of the applicant and Shri Rao, are not the same. Shri Rao was eligible for posting to kolkata whereas the Applicant is not eligible as per Para 5.3.7.
8. That with regard to the statement made in paragraphs 4(VIII) to IX of the O.A the answering respondent begs to state that the applicant has mis-interpreted the transfer policy to suit his personal interests overlooking the objectives of the policy and the needs of the organization.



The Hon'ble Supreme Court in the case of Verdha Rao AIR 86 SC 1955 has held that the norms enunciated by the Government for the guidance of its officers in the matter of regulating transfers are more in the nature of guidelines to the Officers who order transfers in the exigencies of administration than vesting of any immunity from transfer in the Government servants.

The guidelines for regulating transfers or containing transfer policy at best afford an opportunity for redress but cannot have the consequence of depriving or denying the competent authority to transfer a particular officer/servant to any place in public interest and as is found necessitated by exigency of service as long as the official status is not affected adversely and there is no infraction of any career prospect such as seniority, scale of pay and secured emoluments. Further, order of transfer made even in transgression of administrative guidelines cannot be interfered with as these do not confer any legally enforceable right unless any malafide or violation of any statutory provision is proved. [UOI Vs. S L Abbas (1993) 4 SCC 357]

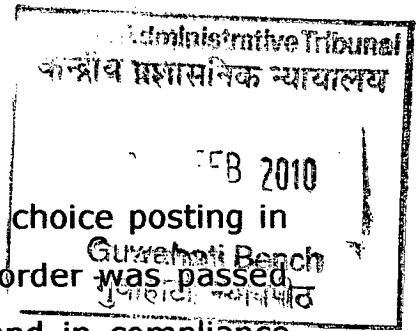
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The Officer is undoubtedly covered under para 5.3.7 which clearly states that the sub-paragraphs 5.3.2 to 5.3.6 would apply provided the maximum continuous stay in class 'A' stations does not exceed 14 years which has been conveniently overlooked by the applicant to hoodwink the Hon'ble Tribunal to stake his claim for posting in Delhi.

9. That with regard to the statement made in paragraph 5(i) to (xviii) of the O.A the answering respondent begs to start that the guidelines for regulating transfers or containing transfer policy at best afford an opportunity for redress but cannot have the consequence of depriving or denying the competent authority to transfer a particular officer/servant to any place in public interest and as is found necessitated by exigency of service as long as the official status is not affected adversely and there is no infraction of any career prospect such as seniority, scale of pay and secured emoluments. Further, order of transfer made even in transgression of administrative guidelines cannot be interfered with as these do not confer any legally enforceable right unless any malafide or violation of any statutory provision is proved.[UOI Vs. S L Abbas (1993) 4SCC 357].

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The applicant has no case. His representation for choice posting in Delhi was considered by this Hon'ble Tribunal and an order was passed by the Hon'ble Tribunal vide Order dated 29.9.2009 and in compliance the Respondents had issued a Speaking Order, Annexure-III of the Applicant's O.A. As no fresh case has been made out the matter stands closed and cannot be opened by filing fresh O.A. The applicant is engaging in frivolous litigation to thwart the attempts of the Respondent to implement the Transfer Policy in the interests of IRS Officers and CBDT.

The applicant has tried to misrepresent facts and misquoted guidelines to further his interests. The applicant has highlighted those provisions of the Transfer Policy which suit his interests and suppresses the other provisions that do not support his viewpoints. His main contention is that as per Para 5.7 of the Transfer Policy he is entitled to choice posting, whereas this is total misrepresentation of facts. Para 5.7 of the Transfer Policy is quoted below:

"Officers who complete 3 years of tenure at National Academy of Direct Taxes, Nagpur, Regional Training Institutes and the vigilance Directorate and whose performance has been excellent, will get preference as far as possible, in posting to stations of their choice, Officers who have served in the North Eastern Regions and J&K would get preference in posting to stations of their choice."

As may be seen from above, officers who have served in the North Eastern Region can only get "preference". He cannot lay claim. Further, the applicant has suppressed Para 5.3.7 of the Policy which puts a cap of 14 years' continuous stay in Class 'A' station. Para 5.3.7 provides that the maximum continuous stay in "A" stations in Departmental posts (including posts exempted) shall not exceed 14 years. It is on the account of this provision that he could not be considered for posting in Delhi. All these aspects were outlined in detail in the Speaking Order which has been annexed by the applicant as Annexure-III.

An officer of the India revenue Service, with All India transfer liability, is liable to be transferred any where in India. Even if the guidelines provide for a particular period, the transfer can be effected before that period and he/she has no right to continue at a particular place and personal hardship is no ground for avoiding transfer. Any decision to the contrary would severely restrict the ability of the executive to effect transfers. As the Apex Court has held in several cases, this would only lead to administrative chaos.

The applicant has no case. His representation for choice posting was considered by this Hon'ble Tribunal and an order was passed by the Hon'ble Tribunal vide Order dated 29.9.2009 and in compliance the Respondents had issued a Speaking Order, Annexure-III of the Applicant's O.A. As no fresh case has been made out the matter stands closed and cannot be opened by filing fresh O.A. The applicant is engaging in frivolous litigation to thwart the attempts of the Respondent to implement the Transfer Policy in the interests of IRS officers and CBDT.

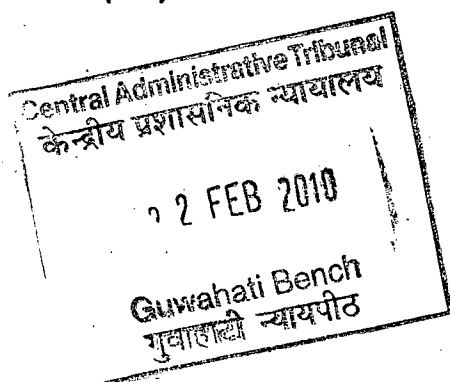
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10. That the application is devoid of any merit and deserved to be dismissed.
11. That this written statement has been made bona fide and for the ends of Justice and equity.



It is therefore humbly prayed before this Hon'ble Tribunal that the present application filed by the applicant may be dismissed with cost.

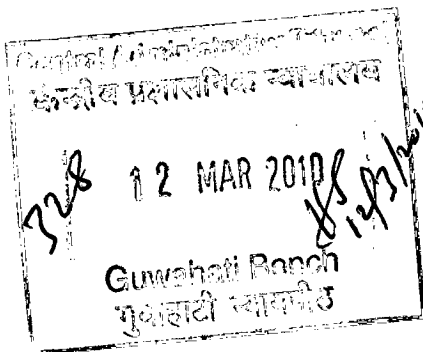
Administrative Tribunal
 कन्द्रीय प्रशासनिक न्यायालय
 22 FEB 2010
 Guwahati Bench
 गुवाहाटी न्यायपीठ

VERIFICATION

I, **Imokaba Jamir** aged about **38 years** S/o **Imkongmeren Jamir** working as the Joint Commissioner of Income Tax (Vig.), Office of the Chief Commissioner of Income Tax, Guwahati duly authorized and competent Officer of the answering respondents to sign this verification and hereby solemnly affirm and verify that the statements made in paras.....^{1,2,4,5,6,9,10,11} are true to my knowledge, belief and information and those made in paras 3,7,8...being matters of record are true to my knowledge as per the legal advice and I have not suppressed any material facts.

And I sign this verification on this^{22.2.2010} day of **February**, **2010** at **Guwahati**.

Imokaba Jamir
 Deponent.....
 Joint Commissioner of Income Tax (Hqrs.)
 O/o. Chief Commissioner of Income Tax, Guwahati
 संयुक्त आयकर आयुक्त (मुख्या.)
 मुख्य आयकर आयुक्त कार्यालय, गुवाहाटी



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Filed by /
(S P S HARMAN)
for the Applicant
21/03/2010

IN THE CENTRAL ADMINISTRATIVE TRIBUNAL

GUWAHATI BENCH: GUWAHATI

ORIGINAL APPLICATION NO: 257/09

IN THE MATTER OF:

Shri Home RaikhanApplicant

VERSUS

Union of India and orsRespondents

AND

IN THE MATTER OF :

A rejoinder filed on behalf of the Applicant in reply to the written statement filed by the Respondents.

The humble applicant above named,

Most respectfully sheweth:-

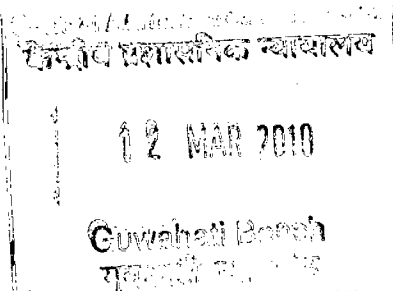
- 1) That I Shri HOMERAI KHAN Son of Late Arim Raikhan aged about 57 years working as Commissioner of Income Tax, Shillong -793001, resident of Lachumiere Shillong -793001 in the District of East Khasi Hills Meghalaya, have received the written statement filed by the Respondents and I have gone through the said written statement and I have understood the contents thereof.
- 2) That save and except wherever specifically has been admitted in the instance rejoinder the contention and statement made in the written statement may be deemed to be denied.

Receipt
12/3/10

[Handwritten signature]

- 3) That in reply to paragraph 1 (a), (b) (c) & 2 of the written statement I say that I have filed the instant application bonafide and the action taken by the respondents is most arbitrary in nature and not for the sake of any public interest as alleged and my representation was disposed of illegally by the Respondents.
- 4) That in reply to the General Comments made by the Respondents in sub Paragraph A to D of Paragraph 2 of the Written Statement I say the following:-
- A. I say that I have never misrepresented the facts as alleged nor have misquoted the guidelines for my own benefits as alleged by the Respondents.
- (i) It is humbly submitted that the Respondents have admitted that the officers posted in the NE Region will get "Preference" over other officers, but I was not given any "Preference" over the other odd 19 officers who were posted to Delhi by its order No. 96 of 2009 dated 11-07-2009. My request posted in the IRS Officers' Executive Profile seeking transfer, as my transfer was due as per rules, by giving three options cannot be regarded as a "claim" because all officers are required to submit their preferences. The request of the applicant and the transfer guidelines had in fact been ignored for reasons other than the policy of the DOPT/GOI and the IRS transfer guideline. This illustrates the violation of statutory rules and the malafide nature of the transfer Order 96 of 2009 dated 11-07-2009 of the CBDT in respect to the applicant.





(ii) It is further submitted that there is no dispute to this clause, but this Para is to be read with the Transfer/Placement Policy of group "A" officers of IRS (Income-Tax), 2003 dated 09-09-2003. Vide this order Kolkata is classified as Class "B" station and accordingly, the applicant had worked in "A" station for only 9 years (5 years after excluding exempted posting). This fact illustrates the illegal action and malafide intention of the respondents.

(iii) I say that I had never applied for being posted to Imphal, Delhi and Kolkata and no point of time I was accommodated by the Respondents as per my representation or Application, therefore, the assertion that the Applicant was "accommodated" in these places is a clear misrepresentation of facts by the respondents and a clear case of malafide.

(iv) Moreover, the applicant has not completed 18 years in "A" stations as Kolkata was never an "A" station till 2005 when Kolkata was finally declared "A" station vide Transfer/Placement policy, 2005 for Group "A" Officers of IRS (Income Tax), dated 26-4-2005. Accordingly, the statement of the Respondents that the applicant had completed 18 years of posting in "A" class station is a Lie and a misrepresentation of facts, bringing out clearly the violation of Rules and the malafide intention of the respondents.

B. It is humbly submitted that respondents has asserted that the transfer policy is only a guideline; it is not mandatory and is to be followed only in public interest. In its wisdom, the GOI/DOPT and the respondents has framed rules governing transfer guidelines

for better governance and administration as well as for public interest. When respondent's fails to follow its own rules can it be said to be following the principles of good administration and for general public interest? The assertion of the respondents is a cover up move, to cover up the violation of rules committed intentionally, as well as to hide the malafide action by misrepresenting facts.

C. That the respondents have stated that "administrative convenience" overrides all the provisions of the transfer policy. I say that this contention of the Respondents is totally incorrect as transfer guidelines were framed by the Government in its wisdom to bring into fruition the policy of equity, better management of personnel, to remove and address incorrectness, to reward those who had undertaken hard posting in difficult areas, etc. Violation of such statutory guidelines or malafide can be corrected by this Honorable Tribunal.

D. The respondents have stated that there was no violation of statutory rules or maladies in the applicant's case, but the facts in Para A, B, & C above clearly indicates that there is violation of rules, malafide and maladies in the action of the respondents.

5) In reply to the various rulings of the Honorable High Courts and Supreme Courts as cited by the Respondents vide Sub-Paragraph E to P of Paragraph 2 under the head General Comments made in their written statement I say that the same are not applicable in my case because the cited rulings have also clearly held that the courts can interfere with transfers that are illegal, irregular, irrational, arbitrary, malafide or violative of any statutory provisions.



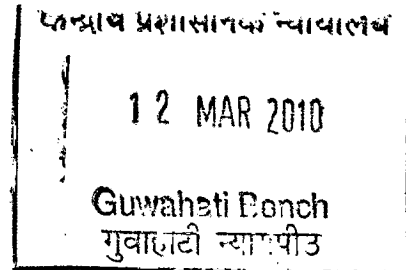
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Guwahati Bench

12/3/2010

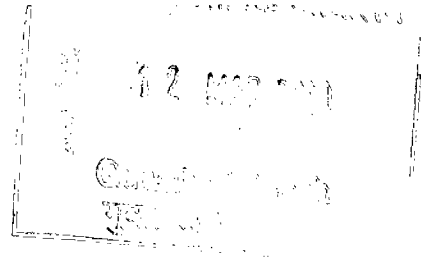
i. I humbly beg to say that Respondents transferred 19 officers of CIT level to Delhi Vide order No.96 of 2009 dated 11-07-2009 in which 8 cases were on account of childrens' education, superannuation and administrative reasons and 11 cases in Sl. No. 6,44,87,110,114,121, 141,193,194,198 & 234 of the order dated 11-07-2009 have no reasons assigned against them. As stated in para A(i) above, officers posted to NE Region who are due for transfer out of the region as per the IRS transfer guideline and as per DOPT transfer policy should get "preference" and should have been transferred out. No such action was taken by the respondents. It is not clear nor explained how the 11 cases without reasons assigned to them and posted in Delhi have precedence over the officers who are posted in NE Region and who are due for transfer and had mentioned Delhi as choice station. Even if the first choice stations given by the applicant? Such action is clearly irregular, irrational, arbitrary and malafide. As the order suffers from the above maladies, the Honorable Tribunal can dispense justice to the applicant.

ii. It is stated further that if the first choice of the applicant Delhi cannot be granted for whatever reasons, why cannot he be allowed his second choice Kolkata or third choice Mumbai? As seen above in A (ii) (C) and (e), the applicant had completed only 9 years in "A" station (including exempted posting of 4 years) and is therefore eligible for posting in "A" stations. The action or inaction of the respondents therefore clearly reflects the irregular, irrational, arbitrary, illegal and malafide action of the respondents. As the action of the respondents suffers from the above maladies and violence, the applicant prays for Honorable Court's indulgence.

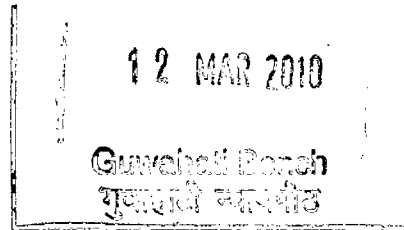


- iii. Kolkata was a "B" station till 2005 as seen above in para A (ii) (c) &(e). Therefore the posting of the applicant in "A" station was only for 9 years. The CAT, principle Bench, Delhi vide its OA No.1567/2008 dated 23-12-2008 in the case of S.K. Dash vs. UOI & others had held that posting in Kolkata prior to March, 2005 is a posting in "B" station and cannot be counted as posting in "A" station. The respondents had made Kolkata to be "B" station through an order and had also accepted the above cited Honorable CAT ruling. The respondents order dated 23-11-2009 at para 8 stating that the applicant had been continuously staying in "A" station for 18 years is therefore incorrect and clearly a black lie. This clearly reflects the illegal, irregular, irrational, and arbitrary and malafides and violence on the applicant and his character, the applicant seeks justice which only the Honorable Courts can now enforce.
- iv. It is humbly submitted that the humble applicant had never made any representation to the respondents to be "accommodated" in Imphal, Delhi or Kolkata as alleged by the respondents as per statement in Para 7 of its order dated 23-11-2009 that the applicant was "accommodated" repeatedly, is an insinuation that attempts to character assassinate the good name of the Applicant and the Respondents should be directed to prove this allegation. Such action of the respondents in telling the untruth clearly reflects the malafide intention and the violence it has caused to the applicant, simply for demanding due justice on the basis of rules framed by the DOPT and CBDT. As the malafide and the devious violence of the respondent has been exposed, it only the Honorable Court that can now dispense due justice.

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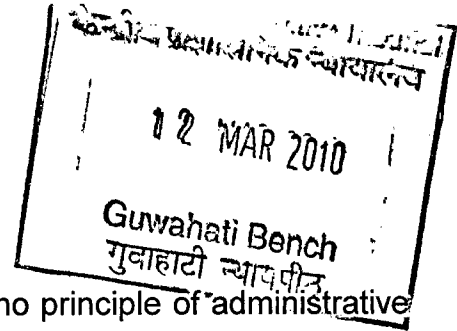
- v. The statements of the respondents in Para 9 of its order dated 23-11-09 that the applicant suppressed the provision relating to maximum limit of continuous stay in "A" station has been shown to be a lie as stated in the above paragraphs (b) & (c). Such selective statements and untruth reflects the arbitrary and malafide intention of the respondents against the applicant. As no justice can be expected from respondents whose actions are based on the foundation of arbitrary despotic action with malafide intent, the applicant prays for justice.
- vi. The statements of the respondents in Para 11 of its order dated 23-11-2009 that in view of the applicant's continuous stay of 18 years in class "A" stations and other reasons, the Competent Authority cannot accede to the representation of the applicant is incorrect, a lie, a statement of falsehood made with malafide intention against the applicant, who the respondent had in fact grudgingly acknowledged to be an asset to the Government, as stated in Para 11 of the above dated order. In view of the respondents' lie and malafide intent, the applicant prays that the Honorable Tribunal may grant justice to the applicant directing the respondent to transfer me to my station of choice or any of the three options the applicant as had submitted earlier in the O A No: 257/09.
- 6) That as per the latest Transfer/Placement Guidelines for officers of the Indian Revenue Service, CBDT-2010, dated 16-02-2010, the total period of stay in a Region shall not exceed 24 years as per Para 4.2. In Delhi Region the applicant spent 9 years. In Kolkata Region, the applicant spent 9 years. The applicant is therefore entitled to be posted in Delhi, Kolkata or any other "A" station. The difficulties expressed by the respondents in its order dated 23-11-2009 vide F. No. A-22011/03/2009- AD.VI at Paras 8 and 11 in the applicant's



case (which is disputed as to the number of continuous stay in "A" stations) now ceases to exist and therefore if the respondent is fair and just, it has no case to detain the applicant in Shillong or should have no difficulties to post the applicant to a station of his choice be it Delhi, Kolkata, Mumbai or any other "A" stations.

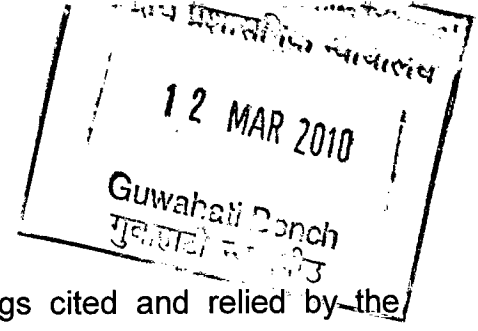
Copy of the Guide Lines -2010 is enclosed herewith and marked as Annexure- XII

- 7) That in reply to the statement made in paragraph 3 of the Written Statement filed by the Respondents I say that the respondents have relied on the ruling of the Supreme Court in UOI vs S.L. Abbas (1993) 4 SCC 357 to state that the order of transfer can be challenged on two grounds, i.e. malafide or violation of statutory provision. The respondent's order No. 96 of 2009 dated 11-07-2009 and its order F.No A-22011/03/2009-AD-VI dated 23-11-2009 have been shown to be irregular, irrational, arbitrary, malafide, etc. in my reply to Sub-para A to P of para 2 of the written statement above for reasons of the fact that the respondents had wrongly and falsely taken the period of the applicants posting in "A" stations to be a continuous period of 18 years, when in fact he had stayed continuously for only 9 years (including exempted period of 4 years). By this mistake and falsehood, the respondent illegally denied the preference of the applicant. As the mistake, falsehood and illegal action of the respondent has been exposed; the Honorable Court has every right to give justice to the applicant. In respect to violation of statutory rules, the incentives given to officers posted in the North Eastern Region by the DOPT < GOI in the form of (a) retention of Government Quarters in the last station from where transferred, (b) retention of Telephones in the last station from where transferred, (c) allowance of HRA in the last station as also in the NE Region, (d) Free trip once in a year for the family and the Government servant to and from the last station to the station in NE Region, (e) Choice station as far as possible after completion of three years posting in NE



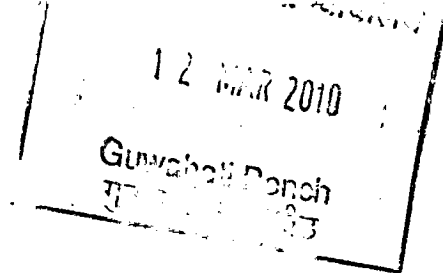
Region, etc. are all statutory in nature. There is no principle of administrative convenience that one of the incentive can be given and the others can be denied to the government servant. The incentive is a whole package and it is mandatory, based on the choice and claim of the government servant. If the government servant cannot be adjusted in his choice station, he should still be given preference for his second or third station of his choice which the respondent had deliberately avoided. The respondent has clearly missed the point, by equating general transfers with reward transfer specifically meant for those who had made sacrifices and served in hard postings like the NE Region. The respondent having indulged in malafide and illegal action, the ruling cited and depended upon by it, fails.

- 8) That as regards the statement made in paragraph 4, 5 & 6 of the Written Statement I say that the application made by the applicant to the Honorable Tribunal is not frivolous as alleged by the respondents. Infact the action of the respondents in rejecting the transfer of the applicant is irregular, irrational, arbitrary, malafide and illegal, and the instant application has exposed the respondents to be indulging in all the above maladies and I stand by my statement made in the O.A.
- 9) That in reply to the statement made in para 7 of the Written Statement filed by the Respondents I say that I had served continuously for 9 years only in "A" stations and I am eligible for posting to "A" stations as also kolkata , as in the case of Shri D. B. Rao who was transferred and posted to Kolkata from Shillong after a stay of four years in Shillong and in view of what had been stated by me in Sub para (i) to (vi) of Para 5 and in para 6 & 7 above.
- 10) That as regards the statement made in para 8 of the written statement; I say that I have not misinterpreted the transfer policy to suit my own interest as alleged. Infact, it has become clear that the respondents have misinterpreted the transfer policy and misrepresented the facts before the Honorable



Tribunal. Further I beg to submit that the rulings cited and relied by the respondents have no force as the illegality and malafide intentions of the respondents had been brought out in the foregoing paragraphs.

11) That in reply to the averment made in paragraph 9 of the Written Statement filed by the Respondents I say that the same are duplication of their averment made in earlier paragraphs of the written statement and the same were duly replied by the humble Applicant. I say further that through the inaction, actions and orders of the respondents, which are highly irregular, irrational, arbitrary, malafide and illegal, the applicant has suffered great mental turmoil, humiliation, victimization, character ruination and has suffered great injustice. The applicant deserves justice from the Honorable Tribunal as the respondents had decided to close their eyes on the correct facts, the plain truth and fair justice which they are supposed to uphold and in reply to the allegations that I have suppressed para 5.3.7 of the Policy which puts a cap of 14 years of continuous stay in class A City I say that I did not stay continuously 14 years in class "A" City as alleged by the Respondents. Infact the humble Applicant in Delhi Region had spent 9 years and in Kolkata Region, the applicant spent 9 years and therefore the applicant is entitled to be posted in Delhi, Kolkata or any other "A" station. The difficulties expressed by the respondents in their order dated 23-11-2009 vide F. No. A-22011/03/2009- AD.VI at Paras 8 and 11 in the applicant's case (which is disputed as to the number of continuous stay in "A" stations) now ceases to exist and therefore if the respondents are fair and just, they have no case to detain the applicant in Shillong or should have no difficulties to post the applicant to a station of his choice be it Delhi, Kolkata, Mumbai or any other "A" stations and I reiterate that I never made any application to accommodate me to my domicile State of Manipur at Imphal, and at no point of time I was accommodated by the Respondents as per my representation or Application to Delhi or Kolkata, therefore, the contention of the Respondents that the



Applicant was "accommodated" in metropolitan cities is a clear misrepresentation of facts by the respondents and a clear case of malafide.


I say that Respondents Vide order No.96 of 2009 dated 11-07-2009 transferred 19 officers of CIT level to Delhi in which 8 cases were on account of childrens' education, superannuation and administrative reasons and in respect of the 11 cases at Sl. No. 6, 44, 87, 110, 114, 121, 141, 193, 194, 198 & 234 of the said order dated 11-07-2009 they have not assigned any reasons against them. As I have stated that officers posted to NE Region who are due for transfer out of the region as per the IRS transfer guideline and as per DOPT transfer policy should get "preference" and should have been transferred out. No such action was taken by the respondents. It is not clear nor explained how the aforementioned 11 cases without reasons assigned to them and posted in Delhi have precedence over the officers who are posted in NE Region and who are due for transfer and had mentioned Delhi as choice station alongwith 2 other Choice stations.

- 12) That in reply to paragraph 10 & 11 of the Written Statement filed by the Respondents I say that my Application and the instant rejoinder have brought forth the correct and whole truth which was attempted to be hidden by the respondents, Department of Revenue, Ministry of Finance and the instant rejoinder has been filed bonafide for the ends of justice.

In the premises it is therefore prayed before this Hon'ble Tribunal that your lordships would be pleased to admit the O. A. filed by the humble Applicant and may further be pleased to allow the prayer made in O A No: 257/2009 in full and the Respondents may be directed to transfer the humble Applicant to station of his choice i.e. New Delhi, Kolkata or Mumbai and for which act of your kindness I shall remain ever grateful.

I Shri HOME RAIKHAN S/O, Late Arim Raikhan aged about 57 years working as Commissioner of Income Tax Shillong-793001, resident of Lachumiere Shillong -793001 in the District of East Khasi Hills Meghalaya do hereby verify that the contents of the instant rejoinder made in paras 1, 2, 3, 4, 5, 6, 8, 2 are true to my personal knowledge and paras 7 to believed to be true on legal advice and that I have not suppressed any material fact.

And I sign this verification on this the 12th day of March 2010 at Shillong

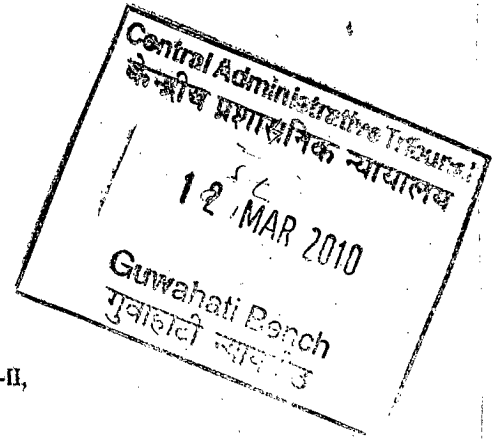

Signature of the applicant

-13- -95-

ANNEXURE - XII



GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES
DIRECTORATE OF INCOME TAX
(HUMAN RESOURCE DEVELOPMENT)
ICADR Building, Plot No. 6, Vasant Kunj Institutional Area Phase-II,
New Delhi - 110070. Ph. 26125213, Fax 26130594.



F. No. HRD/PM/444/2/2008-09/1515

Dated 16th February, 2010

To.

All CCsIT/DGsIT (CCA)

Sub: Transfer/Placement Guidelines for officers of the Indian Revenue Service, CBDT-2010

Madam/Sir,

The Competent Authority has approved revisions to the existing Transfer/Placement guidelines for IRS officers in the Department, in order to align the operational requirements of the Department with the placement needs of the officers. The enclosed Transfer/Placement Guidelines will come into effect immediately, and may kindly be circulated to all IRS Officers in your Region.

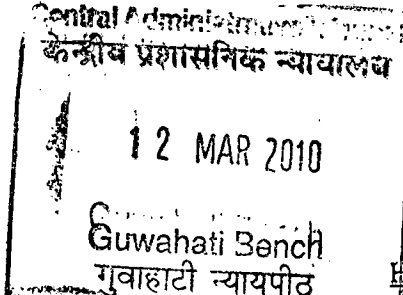
Yours faithfully,

C.P. Singh

DDIT (HRD)

1. PS to FM/MoS(R)
2. Secretary Revenue
3. Chairman/Members CBDT
4. Joint Secretary (Admin), CBDT
5. All J. S.s and CsIT, CBDT
6. Hindi Section for Hindi Translation
7. Secretary General IRS' Association/ITGOA
8. Web Manager, irsofficersonline.org for uploading on the website.

Certified to be true copy
(SPS/HRD)
Associate



-14- -96-

Transfer/Placement Guidelines (IRS):2010

HRD/PM/444/2/2008-09/1515

**Transfer/Placement Guidelines for officers of
the Indian Revenue Service
Central Board of Direct Taxes
2010**

Dated:16th February, 2010

1. INTRODUCTION

- 1.1 The Central Board of Direct Taxes (the Board), Department of Revenue, Ministry of Finance, is the Cadre Controlling Authority for the Indian Revenue Service (IRS) officers. In order to bring greater efficiency, effectiveness and transparency, and also to provide better opportunities to officers for excellence and proper career planning, appropriate placement / transfer guidelines are a vital ingredient. These placement guidelines have been formulated with the primary objective to align human resource management in the IRS with the overall organizational goals of the Income Tax Department (ITD), and more particularly better career management of the officer cadre as a whole.
- 1.2 All transfers and postings of Group-'A' officers shall be effected by the Placement Committee of the Board, or on its recommendation; or by a local Placement Committee, as the case may be, as far as practicable in accordance with the following guidelines.
- 1.3 These guidelines shall not be applicable to the transfer and posting of Chief Commissioners / Directors General.
- 1.4 These guidelines shall come into effect from the date of issue.

2. THE PLACEMENT COMMITTEE

- 2.1 (i) The Placement Committee of the Board shall consist of the following:

- (a) Chairman of the Board;
- (b) Member (Personnel and Vigilance); and
- (c) The senior-most Member of the Board.

The Joint Secretary (Admn.) in the Board will act as its Secretary. The Zonal Members shall be consulted by the Placement Committee before finalizing the transfers/postings.

- (ii) The Placement Committee of the Board will:

- (a) Recommend proposals for posting of Chief Commissioners/Directors General and Commissioners/Directors for approval of the Finance Minister, through the Revenue Secretary and Minister of State for Finance (Revenue); and
- (b) Be the final authority for transfer and allocation to the region of each Cadre Controlling Chief Commissioner of Income Tax of officers below the rank of Commissioner. After the proposals are drawn up and approved by the Board, the Chairman shall consult MOS(R) before giving effect to transfer proposals. In case of deviations from these guidelines, approval of Finance Minister, through the Revenue Secretary and Minister of State for Finance (Revenue) shall be obtained.

- 2.2 (i) In each region under a cadre Controlling Chief Commissioner of Income Tax, there shall be a Local Placement Committee consisting of:

- (a) Cadre Controlling Chief Commissioner of Income Tax;
- (b) DGIT (Investigation); and

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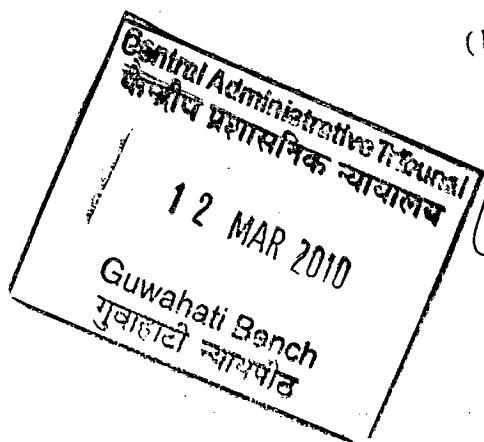
- (c) The senior most Chief Commissioner whose jurisdiction falls within the region of the Cadre Controlling CCIT in respect of CCIT Regions at stations listed in 4.3.(i) (a); and all the other Chief Commissioners in case of other Regions.
- (ii) The Local Placement Committee will consider the intra-region transfers of officers below the rank of Commissioner. All postings by the Local Placement Committee will be in accordance with the provisions of these guidelines.
- 2.3 The minutes of each meeting of the Placement Committee shall be drawn up and approved by all Members within 24 hours of the meeting (not by circulation).

3. POSTING GUIDELINES FOR OFFICERS AT DIFFERENT LEVELS:

- 3.1 For officers of the rank of Chief Commissioners/Directors General and Commissioners/Directors the Placement Committee of the Board will recommend the Region and Station for approval.
- 3.2 For officers below the rank of Commissioner, the Placement Committee of the Board will place the officers at the disposal of the cadre controlling Chief Commissioner for further posting.
- 3.3 On promotion, Group-'A' officers will normally be transferred out of the Region, except where they have come to that Region less than two years earlier. However, they may be retained for the balance period of tenure at the place of their posting, subject to the availability of vacancies.
- 3.4 Group-'B' Officers on promotion to the grade of ACIT shall be transferred out of the Region except in those cases where the officer has less than three years of service left at the time of promotion.
- 3.5 Officers who have 3 years or less service left shall be posted to the station/Region of their choice to the extent possible.
- 3.6 As far as possible, the senior-most Commissioner(s) at any station may be posted as Administrative Commissioner(s).

4. REGIONS AND TENURES

- 4.1 For the purpose of these Transfer Guidelines, the jurisdiction of each Cadre Controlling Chief Commissioner of Income Tax shall be treated as a separate Region.
- 4.2 The total stay of an officer during the course of his entire career, in all grades (in Group 'A' Service), including and up to the grade of Commissioner of Income Tax, in a particular Region shall not exceed eighteen years in field postings, and twenty-four years in all including periods spent on exempt posts/deputation.
- 4.3 (i) All Group 'A' officers (subject to 4.4) below, shall be liable for transfer at the commencement of the Financial Year, if they have as on 31st December of the preceeding year completed in field posting -
- 8 years of continuous stay in field postings in the following eight metropolitan stations:
New Delhi, Mumbai, Ahmedabad, Bangalore, Hyderabad, Pune, Chennai, Kolkata.
 - 5 years of continuous stay in field postings in respect of the following stations:



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(SR SHARMA)
Associate

Amritsar, Baroda, Bhopal, Bhubaneswar, Chandigarh, Coimbatore, Indore, Jaipur, Kanpur, Kochi, Lucknow, Ludhiana, Nagpur, Patna, Surat, Visakhapatnam.

- (c) 3 years of continuous stay in field postings in respect of other stations.
- (ii) The officers may, however, be transferred out before the completion of their tenures on their own request or on administrative grounds/in public interest.
- 4.4 (i) **Explanation:** For the purpose of counting continuous stay at a station:
- (a) Any period of less than two years spent outside that station shall be ignored.
- (b) If an officer proceeds on Deputation for five years after spending four years in field posts at a station listed in 4.3.(i) (a) above, on return from deputation he may be posted at that station for only for the balance period of tenure i.e. four years more subject to Para 4.5. below.
- (ii) In the case of Delhi and Mumbai, continuous stay as stated in 4.3.(i) (a) above shall be 14 years including exempt posts but excluding Deputations and postings in the Board.
- 4.5 In case the number of officers opting for posting to a particular Region / station exceeds the number of vacancies available in that Region / station, the posting will be decided in the following manner:
- (i) Officers who have never worked in that particular Region / station will be given first preference for posting there; and
- (ii) Officers who have worked for lesser duration in that Region / station will be considered thereafter.
- 4.6 All postings in the Board and the attached Directorates of the Board (including earlier Directorates like Directorate of Special Investigation, Inspection Division etc.), as well as posts in the Department of Revenue, deputations / postings to Central Economic Intelligence Bureau (CEIB), Financial Intelligence Unit (FIU), NADT (including RTI), Enforcement Directorate, Authority of Advance Ruling (AAR), Competent Authorities (C.A.s), Appellate Tribunal for Forfeited Property (ATFP), Income Tax Appellate Tribunal, Central Processing Centre (CPC) and Settlement Commission shall be treated as exempt and shall not count towards calculation of stay at a particular station / Region, subject to Para 4.2 above, but may be so counted at the option of the officer.
- 4.7 (i) Deputation of officers under Central Staffing Scheme and other deputations shall be regulated as per the guidelines issued by the Department of Personnel and Training from time to time.
- (ii) The period of deputation outside the Department shall be excluded for counting towards stay in the 'station' and 'Region' tenures of the officer, subject to Para 4.2 above. However, the same shall be counted, if the officer so desires.
- (iii) On return from deputation every officer shall report to the Board, and shall immediately be posted as OSD in the office of the local Chief Commissioner of Income Tax under whose jurisdiction s/he was serving while on deputation till her/his regular posting. This interim period shall not count as stay at that station.
- 4.8 The minimum cooling off period for being posted again to the same station / Region will be 24 months reckoned from the date of joining at the new station.

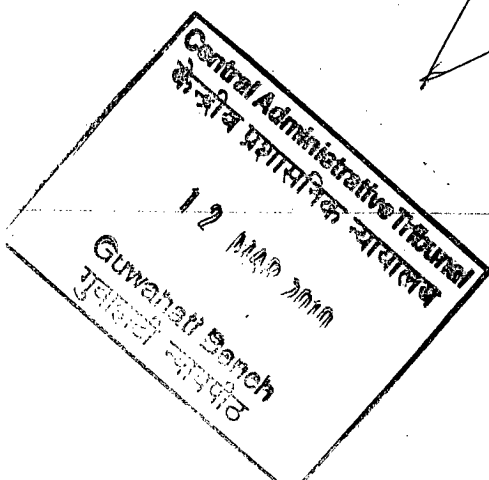
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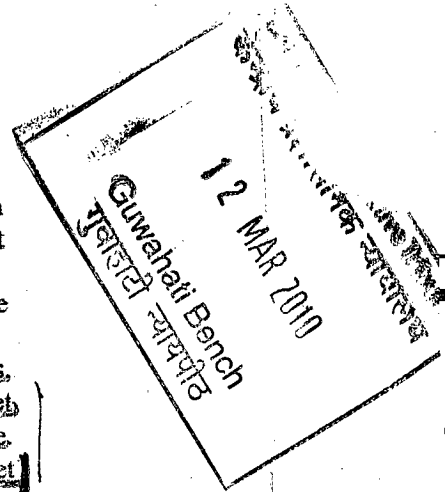
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(Sd/-)

Advocate





- 4.9 Periods spent on training and study leave at the same station or in the same Region (including similar assignment abroad) will not be counted as period of stay at that station or Region.
- 4.10 Exceptions on compassionate / administrative grounds may be made by the Placement Committee.
- 4.11 Officers who complete 3 years of tenure at National Academy of Direct Taxes, Nagpur, Regional Training Institutes, Vigilance Directorate and CBDT will get preference, as far as possible, in posting to a station/Region of their choice. ~~Officers who have served in the North Eastern Region and J & K would get preference in posting to one of the stations/Regions of their choice.~~
- 4.12 The tenure at any post shall ordinarily be two to three years.
- 4.13 Direct posting within the Department from Delhi to Mumbai and vice-versa shall not be permitted. Movement between these two regions shall be permitted only after the concerned officer has had a break of two years in some other region. It is clarified that this restriction shall not apply in case of an officer going on deputation from Delhi and Mumbai; or being posted to the Board or the Directorate of Systems from Mumbai.
- 4.14 Similarly, direct posting from Delhi to Gurgaon, Noida, Faridabad or Ghaziabad; or from Mumbai to Thane shall not be permitted. Such movement shall be permitted only after the officer has spent at least two years at some other station.
- 4.15 In case of shortage of officers in a particular Region, the Board may relax the stay / tenure limits prescribed in respect of transfer in a particular year.

5. POSTINGS IN THE ATTACHED DIRECTORATES OF THE BOARD

DG (HRD) will assess and determine job requirements, job profiles and skills needed for various posts in the attached Directorates of CBDT and provide the Board list of suitable officers having the requisite skill-sets so as to enable the Placement Committee to select suitable officers for these posts.

6. POSTINGS ON COMPASSIONATE GROUNDS AND PETITIONS AGAINST TRANSFERS

- 6.1 Cases of postings on medical / compassionate / educational grounds will be sympathetically considered by the Placement Committee.
- 6.2 Husband and wife may be posted at the same station subject to availability of posts, in accordance with the extant instructions of the Government of India.
- 6.3 Grievance petitions from Officers against transfer orders should be sent to the Placement Committee within seven days of the communication of the transfer orders on the official website. The Placement Committee shall, as far as feasible, dispose the concerned petition within 15 days of receipt of the said petition.

7. TRANSFER ON ADMINISTRATIVE GROUNDS/PUBLIC INTEREST

- 7.1 Notwithstanding anything contained in these Guidelines the Placement Committee may, if it considers necessary to do so in public interest and in furtherance of organizational objectives, transfer, retain or post any officer to any station / Region or a specific post.

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- 7.2 In between two Annual General Transfer exercises, on administrative exigencies, the Placement Committee may shift any officer from one place / post to another.
- 7.3 Notwithstanding anything contained in these Guidelines, the Placement Committee may transfer any officer in respect of whom the concerned Commissioner/Chief Commissioner or Director/Director General under whom the officer is working, and the concerned Zonal Member, have made recommendations in writing that the continuance of a particular officer at a particular post/station/region is not in the public interest.

8. STUDY LEAVE

An officer under orders of transfer may be granted Study Leave from the new place of posting. Period under such leave will not count towards cooling off from stay at a station or in a Region. Officers who proceed on leave without completing the prescribed tenure at a station / Region will be posted to the station from which they had gone on leave, on joining after availing leave. Officers who have completed their tenure at a particular station / Region before proceeding on Study Leave will report to the office of the Cadre Controlling Chief Commissioner from where they had proceeded on Study Leave, under intimation to the Board, for further posting as per the guidelines applicable in their case.

9. TRANSFER OF OFFICE BEARERS OF ASSOCIATIONS/ FEDERATIONS

Subject to the availability of vacancies, Principal Office Bearer (President or Secretary) of the recognized Associations/ Federations may be allowed to continue at the national headquarters till the next annual general transfers.

C.P. Singh
DDIT (HRD)

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P. S. HARMAN,
Advocate

