

**Central Administrative Tribunal
Principal Bench**

OA No.382/2016

New Delhi, this the 21st day of March, 2017

**Hon'ble Mr. Justice Permod Kohli, Chairman
Hon'ble Mr. K.N. Shrivastava, Member (A)**

Shri Madan Pal Singh
Aged about 46 years
S/o Shri Mahipal Singh
R/o Flat No.803, Dream Home Apartments
Near Vesu Water Tank
Vesu, Surat (Gujrat)
(Presently working as Assistant
Commissioner of Income Tax ..Applicant

(By Advocate: Shri S. K. Gupta)

Versus

Union of India through

1. Secretary, Department of Revenue
Ministry of Finance
North Block, New Delhi.
2. Chairman, Central Board of Direct Taxes
Ministry of Finance
Department of Revenue
North Block, New Delhi.
3. Pr. Director General of Income Tax (HRD)
2nd Floor, ICADR Building
6, Institutional Area
Vasant Kunj, New Delhi-110070.
4. Secretary, Union Public Service commission
Dholpur House, Shahjahan Road
New Delhi. ..Respondents

(By Advocate: Shri Hanu Bhaskar and Shri R. V. Sinha)

ORDER (ORAL)

Justice Permod Kohli, Chairman :-

The applicant initially joined Income Tax Department as Inspector in the office of respondent No.2 at Jodhpur, and thereafter promoted as Income Tax Officer (ITO) and posted at Alwar, Rajasthan in the year 2001. He earned further promotion to the post of Assistant Commissioner of Income Tax (ACIT) in the month of March, 2012.

2. The dispute in the present case is regarding the seniority at the level of ITO in terms of the judgment of Apex Court in the matter of *Union of India and Ors. vs. N. R. Parmar & Ors.* [(2012) 13 SCC 340].

3. The applicant has filed this OA seeking a direction for fixation of all India seniority at the level of ITO in accordance with the directions contained in the judgment of *N. R. Parmar* (supra).

4. It is claimed that there are 18 regions in the Income Tax Department, and region-wise seniority is maintained up to the level of ITO and also at all India level being feeding channel for purposes of further promotion to the post of ACIT. The grievance projected in this OA is that all India seniority of ITOs

has not been prepared for purposes of promotion to the post of ACIT. The applicant has accordingly sought following reliefs:-

“(i) quash and set aside the action of respondent no.2 & 3 in not preparing the final seniority list of the cadre of Income Tax officers after the implementation of Hon’ble Supreme Court in case of N.R. Parmar;

(ii) direct the office of respondent no.2 & 3 to collect the necessary inputs from their respective regions and prepare the final seniority list of the cadre of Income Tax officers within the time stipulated period and till then, no further appointment/promotion in the cadre of Dy. Commissioner of Income Tax be made;

(iii) as a result of final seniority list of Income Tax officer as issued by the office of respondents no. 2 & 3 in terms of prayer clause (ii) as referred above, the applicant be awarded all consequential benefits like salary seniority etc.

The only effective relief is relief No.(ii).

5. In the counter affidavit filed by the respondents, it is stated that the department is carrying out all endeavours to finalize the seniority list as per the directions in *N. R. Parmar’s case* (supra). It is further stated that out of 18 regions, about 10 regions have already carried out review of the respective seniority lists.

6. The applicant has filed rejoinder annexing thereto copy of an additional affidavit filed by the Chairperson, Central Board of Direct Taxes in High Court of Gujarat at Ahmedabad in Misc. Civil Application No.1150 of 2016 in Special Civil Application No.7465 of

2014 titled *Shri Dinanath M. Nimje vs. The Chairperson, CBDT and others*. In para 10 of the said affidavit, it is stated that “as per the information received from various regions, the judgment of the Hon’ble Supreme Court in the case of N. R. Parmar has been implemented in all the regions except UP (West)”. Along with the rejoinder, the applicant has also placed on record an order dated 08.02.2017 passed by the Principal Chief Commissioner of Income Tax, UP (West) and Uttrakhand region, Kanpur. Vide this order on the basis of the recommendations of review DPC from the year 1992 onwards, seniority of Income Tax Officers has been fixed in implementation of the judgment of the Apex Court in *N. R. Parmar’s case* (supra). Based upon affidavit of Chairman of CBDT filed in the High Court of Gujarat and order dated 08.02.2017, it is contended that, as a matter of fact, all the regions have implemented the judgment in *N. R. Parmar’s case* (supra) and now the respondents are required to take decision for issuance of final all India seniority list of ITOs.

7. In view of the above circumstances and the clear statement in counter affidavit that department is making endeavours to finalise the seniority, this OA is disposed of with a direction to the respondents to finalise all India seniority of Income Tax Officers by compiling the data from all the 18 regions and notify the same in

accordance with rules within a period of four months from the date
of receipt of copy of this order.

(K.N. Shrivastava)
Member(A)

(Justice Permod Kohli)
Chairman

/pj/