

**CENTRAL ADMINISTRATIVE TRIBUNAL  
PRINCIPAL BENCH**

O.A./100/4388/2013  
M.A./100/3347/2013

New Delhi, this the 25th day of October, 2018

**Hon'ble Mr. Justice L. Narasimha Reddy, Chairman  
Hon'ble Mr. Pradeep Kumar, Member (A)**

1. Amaninder Dhindsa  
S.o Shri Albel Singh  
Aged about 35 years  
R/o F304, Residency Apartments Ardee City,  
Gurgaon-122011
2. Anchal Khandelwal  
D/o Shri Chandra Kumar Khandelwal  
Aged about 33 years  
R/o 6386, B-9, Vasant Kunj  
New Delhi-110070
3. Manav Bansal  
S/o Shri Satya Pal Bansal  
Aged about 34 years  
R/o L-402, Ratnagiri Apartments  
Kaushambi  
Ghaziabad-201010
4. Vikas Singh  
S/o Shri J.P. Singh  
Aged about 34 years  
R/o 802, Girnar Tower,  
Kaushambi  
Ghaziabad-201010
5. Amit Katoch  
S/o Shri K.C. Katoch,  
Aged 35 years  
R/o B-14, Galaxie Apartment, Sector-43  
Gurgaon-122011
6. Arju Garodia  
D/o Shri Rajkumar Garodia  
Aged about 33 years  
R/o L-402, Girnar Apartments  
Kaushambi  
Ghaziabad-201010
7. Farhat Khan  
S/o Shri Abdul Ghaffar Khan  
Aged about 35 years

R/o 109 Azad Apartments, I.P. Extension,  
Patparganj,  
Delhi-110092

8. Monika Singh  
S/o Shri Jagbir Singh Rana  
Aged about 30 years  
R/o B-28, Sector-52,  
Noida, U.P.

9. Maimun Nisha Ansari  
S/o Shri G.M. Ansari  
Aged about 33 years  
R/o L-202, Girnar Apartment,  
Kaushambi  
Ghaziabad-201010

10. Sandip Kumar Mishra  
S/o Shri Rama Kant Mishra  
Aged about 35 years  
R/o B-2/82, Safdarjung Enclave,  
New Delhi-110029

11. Rajat Mittal,  
S/o Dr. R.D. Mittal  
Aged about 33 years  
R/o A-3/1, MCD Flats,  
Andrews Ganj,  
New Delhi-110029

12. Mrinal Kumar Das  
S/o Shri Kiran Chandra Das  
Aged about 37 years  
R/o L-802, Girnar Apartment  
Kaushambi,  
Ghaziabad-201010

....Applicants

(Through Shri A.K. Behera, Advocate)

Versus

1. Union of India  
Through the Secretary  
Department of Revenue  
Ministry of Finance,  
Govt. of India, North Block,  
New Delhi-110001

2. Chairman  
Central Board of Direct Taxes,  
Ministry of Finance,  
North Block,  
New Delhi-110001

... Respondents

(Through Shri C. Bheemanna, Advocate)

ORDER (Oral)

Justice L. Narasimha Reddy, Chairman

The applicants are the officers of Indian Revenue Service (IRS) of 2007 batch. On being selected, they were put in the Junior Time Scale (JTS). According to the relevant Recruitment Rules (RRs), they are entitled to be put in Senior Time Scale (STS) on completion of four years of service, subject to evaluation by DPC.

2. The applicants contend that as a continuous practice, and without exception, the respondents used to put the IRS officers in the STS with effect from 1<sup>st</sup> January of the subsequent year following the year in which they completed 4 years of service. They submit that in their case, the DPC was not convened when they completed four years of service and even after they were recommended by the DPC, they were put in the STS with effect from the "date of joining duty" though there is no such provision in the relevant rules. According to them, they are entitled to be extended STS with effect from 1.01.2012 since they completed four years of service in August 2011. The copies of the orders dated 10.10.2008, 8.12.2009 and 9.09.2010 are filed to demonstrate that the officers were invariably extended the benefit of STS with effect from 1<sup>st</sup> January of the relevant year. It is stated that even in respect of IRS officers who were found ineligible by the DPC for certain years in the context of STS, they

were extended the benefit on completion of four years, though they have been found fit even ten years after the due date.

3. The respondents filed a detailed counter affidavit. It is stated that there is no provision of law which confers right on the applicants to be placed in the STS from the date they completed four years of service in JTS and the settled principle is that placement in STS shall be effective from the date of joining duty, in that status.

4. We heard Shri A.K. Behera, for the applicant and Shri C. Bheemanna, for the respondents.

5. The only question that arises for consideration in this O.A. is whether the applicants are entitled to be placed in STS with effect from first of January, following the year in which they completed four years of service in JTS; or from the date on which they joined duty consequent upon being declared fit, by the DPC. Both the learned counsel fairly submitted before us that the rules governing IRS are silent on this aspect.

6. The applicants have placed before us copies of orders dated 10.10.2008, 8.12.2009 and 9.09.2010. A perusal of the same discloses that invariably and without exception the persons who are declared fit, by the DPC were extended the benefit of STS with effect from the 1<sup>st</sup> January of the year next to the one in which they completed four years of service. In addition to that, even where an officer was not found fit by earlier DPCs, he

too, was extended the benefit of STS in the same manner though he was cleared long thereafter.

7. For example, the DPC which considered the cases of IRS officers of 2005 batch has also examined the cases of nine officers of 2004 batch and one officer of 2001 batch. On the DPC clearing them, the officers of 2001 batch cleared in 2010 were granted STS with effect from 1.01.2006. Similarly, nine officers of 2004 batch were assigned the date of 1.01.2009 and all the officers of 2005 batch were given the date of 1.01.2010. It is also evident from the notification dated 9.09.2010 that officers who were wrongfully assigned the years from a later date were assigned the correct date by pushing it backwards. In the counter affidavit, it is not pleaded that there is any change of law, that warranted a different course of action, as regards the applicants.

6. The applicants assert that extension of STS to an officer does not result in any change of duties or rank and that the concept of "joining of duty" alien to this phenomenon. Even on this aspect, the counter affidavit is silent. An officer continues to hold the same post and discharge the same duties even after he is put in STS. The only change would be the rise in emoluments, and clearance of one hurdle in the upward movement in the career.

7. We, therefore, allow the O.A. and set aside the impugned order in so far as it directed that the applicants are put in the

STS from the date they assume charge of the post and direct the respondents to fix an appropriate date, duly taking into account the practice that was in vogue earlier. We further direct that in case the applicants are extended the benefit of STS with effect from any earlier date, they shall not be entitled to be paid arrears, that accrue as a result of the same. This exercise shall be completed within a period of three months from the date of receipt of a certified copy of this order. There shall be no order as to costs.

M.A. pending, if any, also stands disposed of.

(Pradeep Kumar)  
Member (A)

(Justice L. Narasimha Reddy)  
Chairman

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