



**CENTRAL ADMINISTRATIVE TRIBUNAL  
KOLKATA BENCH**

O.A/350/193/2017  
M.A/350/708/2017

Date of Order: 18.06.2018

**Coram:** Hon'ble Ms. Bidisha Banerjee, Judicial Member  
Hon'ble Dr. (Ms.) Nandita Chatterjee, Administrative Member

1. Asis Kumar Ray, son of late Aditya Chandra Ray, aged about 54 years, working as Assistant Commissioner of Income Tax, Central Circle I(5), Kolkata, residing at Sonova Residency Flat -C, Block, 3<sup>rd</sup> Floor, Dum Dum Road, Suren Nath, Kolkata 700074.
2. Subir Sanpui, son of Late Niranjan Sanpui, aged about 51 years, working as Assistant Commissioner of Income Tax (TDS), Circle -I, Kolkata, residing at Akra, Krishnanagar, P.S Mahestala, 24 Parganas (South), Pin 700140.
3. Atanu Malik, son of Ajit Kumar Malik, aged about 50 years, working as Assistant Commissioner of Income Tax Circle - 23(I), Hooghly, residing at 12E, Ballygunge Station Road, Bidisha Apartment, Flat No. 11C, Kolkata 700019.
4. Sandip Mandal, son of Panchanan Mandal, aged about 48 years, working as Assistant Commissioner of Income Tax, Circle -2, Durgapur, residing at North Bires Pally, Near Janakalyan Maidan, 24 Parganas (North), Kolkata 700129.
5. Sudip Majunder, son of late Narendra Nath Majunder, aged about 47 years, working as Assistance Commissioner of Income Tax, Central Circle - 2(5), Kolkata, residing at 21, Bagan Bari Road, Santoshpur, Kolkata 70075.

--Applicants.

-versus-

1. Union of India, through the Secretary, Ministry of Finance, Governemnt of India, North Block, New Delhi 110001.
2. Chairman, Central Board of Direct Taxes, North Block, New Delhi 1.
3. The Principle Chief Commissioner of Income Tax, West Bengal & Sikkim, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata 700069.
4. Tarun Kumar Mitra, Income Tax Officer, Word 10(1), Kolkata, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata 700069.
5. The Income Tax Officer (HRD) CMD-1, HRD New Delhi ICADR Building, Plot No. 6, Vasant Kunu Institution from Phase II New Delhi 110070.

--Respondents

For the Applicant(s): Mr. A. Chakraborty, Counsel  
 Ms. T. Maity, Counsel  
 For The Respondent(s): Mr. A. Mondal, Counsel

O R D E R (O R A L)

Per: Ms. Bidisha Banerjee, Member (J):

Heard Id. Counsels for both the parties.

2. Both the Id. Counsels agreed that the matter can be disposed of with a direction upon the CBDT or the concerned respondent authority to pass appropriate orders in regard to restoring the seniority of the applicants in view of the CBDT order/circular dated 27<sup>th</sup> May, 2019, & relevant extract were of is as under:

"3. In the light of order dated 22.01.2018 of Hon'ble High Court of Delhi and DOP&T's OM dated 04.03.2014, the Department reviewed the implementation of N.R Parmar order of Hon'ble Supreme Court of India in consultation with Department of Personnel and Training and Department of Legal Affairs and the Competent Authority has decided as under:

- i) That the advisories, issued by the O/o DGIT (HRD), vide letters No. HRD/CM/220/14/2013-14/4275 dated 29.09.2014, No. HRD/CM/220/14/2013-14/6672 dated 07.11.2014 and No. HRD/CM/220/14/2013-14/7912 dated 16.01.2015 for implementation of N.R Parmar Judgement and for conducting review DPCs of all the DPCs conducted till 27.11.2012 are withdrawn ab initio.
- ii) That the N.R Parmar case judgment of Hon'ble Supreme Court of India shall be implemented in the Department in the respective grades prospectively i.e w.e.f 27.11.2012 as has been implemented in the various Ministries/Departments of the Government of India in terms of DoP&T's OM No. 20011 1/2012-Estt.(D) dated 04.03.2014. The cases of seniority already settled with reference to the applicable interpretation of the term availability, as contained in DoP&T OM dated 7.2.86/3.7.86 shall not be reopened. The regions are required to undo the actions taken by them in the light of advisories dated 29.09.2014, 07.11.2014 and 16.01.2015, issued by the O/o DGIT (HRD) and restore the seniority position of the respective officers in the respective grade that was maintained before N.R Parmar order."

3. Accordingly, without entering into the merits, we dispose of the O.A with a direction upon the authorities to examine the grievance of the applicants in the light of the circular supra and pass appropriate order recasting the seniority of the applicants within a period of 3 months from the date of receipt of a copy of this order and communicated to the applicants forthwith. No costs.

4. M.A 350/708/2017 consequently stands disposed of.

(Nandita Chatterjee)  
 Member (A)

(Bidisha Banerjee)  
 Member (J)