



I.T.G.O.A. ZINDABAD

Income Tax Gazetted Officers' Association

President

AJAY GOYAL

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Secretary General

BHASKAR BHATTACHARYA

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F. NO. ITGOA/communication/2015-16

Dated: 01-10-2014

To

**The Presidents/General Secretaries,
Of all the Units of ITGOA.**

Dear Comrades,

Subject: Deficient List of APARs/ ACRs of 2006/2007 batches for promotion in the cadre of JCIT- matter regarding.

The list of deficient APARs/ACRs of the bunched portion of 2006 batch and the 1:1 portion of 2007 batch was uploaded by the CBDT on 22-09-2015 (attached herewith). As you are aware, all these officers are slated for promotion in the cadre of JCIT on 01-04-2016. It has also been decided that the CBDT will request the DoPT for further relaxation to make these officers eligible for promotion in the R.Y.- 2015-16 itself, if the deficiencies in the required APARs/ACRs are removed early.

So, all the Unit Presidents/General Secretaries are requested to ensure the removal of deficiencies as early as possible and also to intimate the status to the CHQ.

With warm regards,

Yours comradely,

(Bhaskar Bhattacharya)
Secretary General

**F. NO.32011/09/2015-DT/Per
Government of India
Department of Revenue
(Central Board of Direct Taxes)

North Block, New Delhi
Dated 18th September, 2015
22nd

To,
All Principal Chief Commissioner of Income Tax (CCA),

**Subject: Deficiency list of ACRs/APARs of IRS (IT) officers of 2006 left over & 2007
Batch-Reg.**

Sir,

In continuation of this office letter of even no. dated 17.09.2015, the revised deficiency list in respect of officers of 2006 leftovers and 2007 batch is enclosed herewith with a request for early removal of these deficiencies as they are likely to be considered for promotion to the post of JCIT, at the earliest.

Encl: As Above

Yours faithfully,


(V. Padmanabhan)

Under Secretary to Govt. Of India

Tel:- 23095577

Copy To: Data base Cell, DGIT (Systems), New Delhi with a request to display the letter along with the list of deficient APARs on the official website.

**List of deficient ACRs/APARs of Left over and
2007 Batches IRS (IT) Officers**

| SL NO | NAME OF THE OFFICER(S) | CIVIL CODE NO. | Period of Deficiency |
|-------|--------------------------|----------------|--|
| 1. | Sunny Abraham | 01729 | 2013-14 (01.01.14-31.03.14) |
| 2. | K. Gireesh | 06542 | 2013-14(01.04.13-30.06.13) |
| 3. | A. Ramesh Kumar | 06547 | 2012-13 (01.04.12-15.07.12) |
| 4. | Satya Prakash R. Singh | 06548 | 2013-14 (01.04.13-02.07.13) |
| 5. | Ms. Beena Dinesh | 06549 | 2009-10 (01.04.09-19.08.09) 2011-12 (01.04.11-19.07.11) |
| 6. | V.Murli Dharan | 06552 | 2011-12 (09.12.11-31.03.12) |
| 7. | Ms. Rajeshwari N Motwani | 06553 | 2010-11 (01.04.10-20.07.10) 2011-12 (01.04.11-13.10.11) |
| 8. | Ms. Sudha Ramachandran | 06555 | 2011-12 (01.04.11-12.07.11) (09.12.11-31.03.12) 2012-13 (01.04.12-17.12.12) 2013-14 (01.04.13-01.07.13) |
| 9. | Ms. Agnesh Thamas | 06556 | 2009-10 (01.04.09-27.07.09) 2013-14 (01.04.13-26.09.13) |
| 10. | Rajeev S Kesharwani | 06557 | 2011-12, 2013-14 (01.04.13-02.07.13) |
| 11. | Arkendra Singh | 06560 | 2013-14 |
| 12. | Ajay Kumar Mishra | 06563 | 2013-14 (01.04.13-29.07.13) (01.01.14-31.03.14) |
| 13. | Usha V Ramarav | 06566 | 2012-13 2013-14 (01.04.13-30.06.13) |
| 14. | S.S. Kulkarni | 06567 | 2008-09 (01.04.08-15.07.08) |
| 15. | Ashok Khanna | 06573 | 2013-14 (01.04.13-24.10.13) |
| 16. | Rajeev S Kesarwani | 06577 | 2013-14 (03.07.13-09.12.13) |
| 17. | Anil Kumar Dhir | 06582 | 2013-14 (01.04.13-11.07.13) |
| 18. | Mukesh Kumar Sharma | 06584 | 2011-12 (01.04.11-10.07.11) |
| 19. | C.S. Sharma | 06591 | 2013-14 |
| 20. | Dhrubajyoti Ray | 06594 | 2013-14 (05.07.13-12.11.13) |
| 21. | Supriyo Pal | 06596 | 2013-14 (03.07.13-31.03.14) |
| 22. | Harish Gidwani | 06597 | 2012-13 (01.01.13-31.03.13) 2013-14 |

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| 23. | Harish Chandra | 06598 | 2013-14 (09.07.13-31.03.14) |
| 24. | P.K. Sharma | 06600 | 2012-13 (01.04.12-28.08.12) |
| 25. | K.C. Gupta | 06602 | 2011-12 2013-14 (01.04.13-11.07.13) |
| 26. | Ajit Kumar Laskar | 06607 | 2013-14 (01.04.13-26.07.13) |
| 27. | Mohd. Javed | 06609 | 2009-10 (01.04.09-30.06.09) 2013-14 (01.04.13-25.07.13) |
| 28. | A.K. Singh | 06610 | 2013-14 (08.10.13-31.03.14) |
| 29. | R.K. Baral | 06612 | 2010-11 (01.04.10-06.07.10) |
| 30. | S. Seeni | 06620 | 2012-13 (09.11.12-31.03.13) |
| 31. | A.R. Rewar | 06623 | 2013-14 (01.04.13-30.06.13) |
| 32. | Shiv Raj Singh | 06625 | 2009-10 (01.04.09-16.07.09) |
| 33. | Sreekrishna Ghosh | 06630 | 2010-11 (01.04.10-31.10.10) 2012-13, 2013-14 |
| 34. | Dulal Ch Mandal | 06631 | 2012-13 (01.04.12-04.09.12) |
| 35. | Sanjay Mallick | 06632 | 2013-14 (19.11.13-31.03.14) |
| 36. | Sanjib Kumar Roy | 06633 | 2011-12 (01.04.11-28.09.11) 2013-14 (16.08.13-31.03.14) |
| 37. | S.K. Haldar | 06635 | 2011-12 (01.04.11-12.09.11) |
| 38. | Swapan Kr Bepari | 06637 | 2012-13 (01.04.12-20.07.12) 2013-14 (13.07.13-31.03.14) |
| 39. | Debabratta Baiyda | 06638 | 2009-10 (01.04.09-14.07.09) 2012-13 (01.04.12-19.07.12) |
| 40. | Jayant Mridha | 06641 | 2012-13 (01.04.12-09.07.12) |
| 41. | A.N. Sontakke | 06643 | 2012-13 (01.04.12-19.07.12) |
| 42. | Gitesh Kumar | 06646 | 2013-14 (01.11.13-31.03.14) |
| 43. | R.R. Chandekar | 06647 | 2009-10 (01.04.09-28.07.09) |
| 44. | E Sulochna | 06649 | 2012-13 (01.04.12-19.07.12) |
| 45. | K. D. Gymla | 06650 | 2008-09 to 2013-14 |
| 46. | F.R. Meena | 06651 | 2013-14 (01.04.13-17.07.13) |
| 47. | T.P.V. Latha | 06652 | 2012-13 (01.04.12-29.08.12) 2013-14 (01.04.13-07.07.13) |

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| 48. | D.K. Pradhan | 06653 | 2013-14 |
| 49. | S.P.G. Mudaliar | 06657 | 2012-13 (01.04.12-09.07.12) 2013-14 |
| 50. | V.R. Rao | 06659 | 2013-14 |
| 51. | V.J. Boricha | 06661 | 2013-14 (01.04.13-30.06.13) |
| 52. | A. Sunder Rajan | 06666 | 2013-14 (01.04.13-30.06.13) |
| 53. | Namita Khurana | 07001 | 01.4.13-05.11.13 |
| 54. | Mini Chandran U | 07002 | 2012-13 (01.04.12-01.07.12) 2013-14 (01.04.13-30.06.13) |
| 55. | Dip. Agrawal | 07003 | 2013-14 (01.04.13-01.07.13) |
| 56. | Shweta Mishra | 07004 | 2011-12 |
| 57. | Subhransu Mitra | 07507 | 2012-13 (01.04.12-09.09.12) |
| 58. | Sumit Roy | 07508 | 01.04.12-26.07.12 |
| 59. | Abhijit Dutta | 07510 | 2011-12 2013-14 (09.07.13-31.03.14) |
| 60. | Arju Garodia | 07010 | 01.07.11-31.03.12, 2012-13 |
| 61. | Charistopher Jerome Singh | 07511 | 2012-13 (13.07.12-31.03.13) 2013-14 (01.04.13-09.09.13) (01.01.14-31.03.14) |
| 62. | Sita Shrivastava | 07011 | 2009-10 (01.04.09-31.07.09) 2011-12 (01.04.11-14.10.11) |
| 63. | Abhijit Ghosh | 07513 | 2010-11 (01.04.10-31.10.10) 2011-12 (01.01.12-31.03.12) 2013-14 (18.12.13-31.03.14) |
| 64. | Swapan Das | 07514 | 2013-14 (01.01.14-31.03.14) |
| 65. | Manish Kumar Jha | 07014 | 2012-13 (01.04.12-23.08.12) |
| 66. | Bidyut Kumar Begchi | 07515 | 2012-13 (01.04.12-13.07.12) 2013-14 (01.04.13-03.07.13) |
| 67. | Sumit Kumar Verma | 07015 | 2012-13 to 2013-14 |
| 68. | Tarun Kumar Bhattacharya | 07516 | 2012-13 to 2013-14 |
| 69. | Raja Sengupta | 07517 | 2013-14 (01.04.13-30.06.13) |
| 70. | Alok Singh | 07017 | 2012-13 (01.04.12-12.07.12) |
| 71. | Pulak Aich | 07518 | 2012-13 (01.04.12-19.07.12) |
| 72. | Raman Garg | 07018 | 2013-14 |

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| 73. | Geetinder Mann | 07019 | 2011-12 (01.04.11-16.10.11) 2013-14 (01.04.13-14.07.13) |
| 74. | Kausik Kuamr Das | 07521 | 2013-14 (01.04.13-22.10.13) |
| 75. | Shaurya Shashwai Shukla | 07021 | 2013-14 |
| 76. | Provash Roy | 07522 | 2012-13 (01.04.12-09.09.12) 2013-14 (22.10.13-31.03.14) |
| 77. | Veni Raj | 07022 | 2011-12 |
| 78. | Anindya Kr Bandopandhyay | 07523 | 2013-14 (18.12.13-31.03.14) |
| 79. | Mahender Bishnoi | 07023 | 2012-13 (01.04.12-19.07.12) |
| 80. | Prashant Kumar Mishra | 07024 | 2013-14 (01.04.13-30.06.13) |
| 81. | Anup Bhattacharjee | 07525 | 2013-14 |
| 82. | Anup Singh | 07026 | 2012-13 (01.04.12-15.07.12) 2013-14 (01.04.13-15.07.13) |
| 83. | Gautam Patra | 07527 | 2012-13 |
| 84. | Shudhanshu Shekhar | 07027 | 2011-12 (01.04.11-19.07.11) |
| 85. | Arun Kanti Dutta | 07528 | 2013-14 (01.04.13-22.10.13) |
| 86. | Deepti Chandola | 07028 | 2012-13 |
| 87. | Ashim Kuamr Chakraborty | 07529 | 2012-13 (01.04.12-26.08.12) 2013-14 |
| 88. | Mahesh Gopinath Jiwade | 07030 | 2009-10 (01.04.09-03.07.09) |
| 89. | Anchal Khandelwal | 07031 | 2013-14 (01.04.13-04.07.13) |
| 90. | Runi Pai | 07032 | 2011-12 |
| 91. | Pranab Kumar Koley | 07533 | 2013-14 (05.08.13-31.03.14) |
| 92. | Manas Mondal | 07535 | 2012-13 (01.01.13-31.03.13) |
| 93. | Koushlendra Tewari | 07035 | 2013-14 |
| 94. | S T Seshadri | 07538 | 2008-09, 2009-10, 2013-14 |
| 95. | K.S.Deshpande | 07539 | 2012-13 |
| 96. | M.G.Jasnani | 07540 | 2011-12 (01.04.11-26.07.11) 2012-13 (01.04.12-12.08.12) 2013-14 (01.04.13-04.07.13) |
| 97. | Mundhe Vishwas Sopan Rao | 07040 | 2012-13 (01.04.12-16.07.12) |
| 98. | A.V.Shahpur | 07541 | 2011-12 (01.04.11-24.07.11) 2013-14 (23.10.13-31.03.14) |

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| 99. | Arvind Sudarshan | 07541A | 2012-13 (01.04.12-30.11.12) 2013-14 (01.04.13-30.06.13) |
| 100. | A.Venugopal | 07542 | 2011-12 (01.04.11-24.08.11) 2012-13 (01.08.12-31.03.13) |
| 101. | Prashant Ranjan | 07042 | 2012-13 (01.04.12-28.08.12) |
| 102. | V.Srinivasa Raj | 07544 | 2009-10 (01.04.09-19.07.09) |
| 103. | A. Padma Meenakshi | 07545 | 2011-12 (01.04.11-11.09.11) 2012-13 (01.04.12-26.08.12) (09.11.12-31.03.13) |
| 104. | Amresh Kumar Tiwari | 07045 | 2013-14 |
| 105. | M S Nethrapal | 07046 | 2012-13 (10.07.12-05.10.12) |
| 106. | Kishor V Vispute | 07549 | 2012-13 (01.04.12-29.07.12) 2013-14 |
| 107. | Shahnawaz UL Rahman | 07049 | 2012-13 (01.04.12-28.08.12) |
| 108. | Tufail Ahmad Khan | 07551 | 2013-14 (01.04.13-24.10.13) |
| 109. | Deshpande Saurabh Girish | 07052 | 2011-12, 2013-14 |
| 110. | Veerender Kumar Sheoran | 07553 | 2011-12 (01.04.11-18.07.11) 2012-13 (01.04.12-28.08.12) |
| 111. | R.S.Arvinthakshan | 07053 | 2013-14 |
| 112. | Monika Rana | 07055 | 2013-14 (01.04.13-15.12.13) |
| 113. | Vikas Singh | 07119 | 2011-12 (01.04.11-04.7.11) 2013-14 |
| 114. | Gopalkishan D Sharma | 07556 | 2012-13, 2013-14 |
| 115. | Aravind G Desai | 07557 | 2011-12 (01.04.11-12.09.11) 2013-14 (03.07.13-28.10.13) |
| 116. | Farhat Khan | 07057 | 2011-12 (01.04.11-03.07.11) 2012-13 (01.04.12-28.08.12) 2013-14 (07.11.13-31.03.14) |
| 117. | Mahender P Ahuja | 07558 | 2010-11 (01.04.10-30.10.10) |
| 118. | Sandeep Kumar Mishra | 07058 | 2011-12 (01.04.11-17.07.11) 2012-13 (01.04.12-22.08.12) 2013-14 (01.04.13-22.07.13) |
| 119. | Ashish Tripathi | 07060 | 2011-12 (01.04.11-13.08.11) 2012-13 (01.04.12-30.08.12) 2013-14 (01.04.13-29.10.13) |

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| 120. | Ajay Kumar | 07561 | 2011-12 (01.04.11-11.07.11) 2012-13 (23.07.12-08.11.12) |
| 121 | Virender Singh | 07061 | 2009-10 (01.04.09-29.07.09) 2011-12 2012-13 (01.04.12-19.07.12) |
| 122 | Rajamma Paul | 07562 | 2012-13 2013-14 (01.04.13-25.07.13) |
| 123 | Rajesh Mahajan | 07062 | 2013-14 |
| 124 | Shinde Sudhakar Namdeo | 07063 | 2013-14 |
| 125 | Binod Kumar Sinha | 07564 | 2012-13, 2013-14 |
| 126 | Suman Kumar | 07064 | 2012-13 (01.04.12-27.08.12) |
| 127 | Vivekanand Mishra | 07565 | 2013-14 |
| 128 | Kirti Sankratyayan | 07067 | 2012-13 |
| 129 | Ram Prakash Rastogi | 07068 | 2013-14 (28.12.13-31.03.14) |
| 130 | J.K.Lenka | 07569 | 2012-13 (01.04.12-09.9.12) |
| 131 | C.Yamuna | 07070 | 2012-13 (01.04.12-08.07.12) |
| 132 | S Natraja | 07572 | 2011-12 (01.04.11-10.11.11) 2012-13 (13.08.12-16.12.12) |
| 133 | Shabana Praveen | 07072 | 2012-13 (01.04.12-19.07.12) 2013-14 (01.04.13-12.09.13) |
| 134 | Meenakashi Dohare | 07073 | 2013-14 (01.04.13-07.07.13) |
| 135 | S.A.Fazulullah | 07574 | 2013-14 (01.04.13-08.10.13) |
| 136 | P.V Subba Raju | 07575 | 2012-13 (01.04.12-08.08.12) 2013-14 (01.04.13-01.08.13) |
| 137 | N.Gopi Krishna | 07577 | 2012-13 (01.04.12-27.12.12) 2013-14 |
| 138 | Samrat Rahi | 07077 | 2013-14 (01.04.13-15.08.13) |
| 139 | G.Johnson | 07578 | 2012-13 (01.04.12-29.08.12) |
| 140 | Taurndeeep | 07078 | 2012-13 (01.04.12-04.09.12) 2013-14 (01.04.13-23.10.13) |
| 141 | Pavuna Sundari E | 07079 | 2012-13 (01.04.12-02.09.12) |
| 142 | Anoop Singh | 07080 | 2013-14 |
| 143 | D.G.Pansari | 07581 | 2008-09 (01.04.08-11.11.08) |
| 144 | Maimun Nisha Ansari | 07081 | 2013-14 (01.04.13-22.10.13) |

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| 145 | B. Ramanjaneyulu | 07082 | 2013-14 (01.04.13-10.07.13) |
| 146 | Giriraj Pareek | 07583 | 2012-13 (10.12.12-31.03.13) |
| 147 | Vijayendra Kumar | 07084 | 2012-13 (01.04.12-02.08.12) 2013-14 (01.04.13-30.06.13) |
| 148 | Bobde Armit Ashokarao | 07085 | 2012-13 (06.09.12-31.03.13) |
| 149 | Jagdish Prasad Talania | 07586 | 2012-13 (01.04.12-09.09.12) 2013-14 (26.07.13-31.03.14) |
| 150 | Rajesh Kumar | 07587 | 2012-13 (01.04.12-29.07.12) |
| 151 | Das Rignesh Kalpesh | 07087 | 2013-14 |
| 152 | Brij Mohan Singh | 07588 | 2013-14 |
| 153 | Murali Mohan M | 07088 | 2013-14 (01.04.13-23.07.13) |
| 154 | Sanjay Kumar Yadav | 07089 | 2011-12 (01.04.11-02.10.11) 2013-14 (01.04.13-31.07.13) |
| 155 | B.Naveen Kumar | 07090 | 2012-13 (01.04.12-22.07.12) |
| 156 | Subhash Verma | 07591 | 2009-10 (01.04.09-06.07.09) 2011-12 (01.04.11-03.07.11) |
| 157 | Amit Raj | 07091 | 2013-14 (01.04.13-29.10.13) |
| 158 | Sher Singh | 07592 | 2013-14 |
| 159 | Rajesh Kumar Yadav | 07092 | 2013-14 (01.04.13-07.10.13) |
| 160 | Sudha Singh | 07593 | 2008-09 (01.04.08-31.10.08) 2013-14 (01.04.13-22.07.13) |
| 161 | Narendra Kuamr Naik | 07094 | 2012-13 (01.04.12-04.10.12) |
| 162 | Kamal Kumar Khanna | 07595 | 2013-14 |
| 163 | Mrinal Kumar Das | 07097 | 2011-12 (03.07.11-09.12.11) 2012-13 (01.04.12-21.08.12) 2013-14 (09.07.13-31.03.14) |
| 164 | Sanjeev Mahajan | 07598 | 2011-12 (01.04.11-09.09.11) |
| 165 | Inder Solanki | 07098 | 2012-13 (01.04.12-19.07.12) 2013-14 (01.04.13-30.07.13) |
| 166 | Pallavi | 07099 | 2009-10 (01.04.09-17.08.09) |
| 167 | Yogesh Kumar Sharma | 07600 | 2010-11 (01.04.10-22.07.10) |
| 168 | Dhoke Ajay Gopalrao | 07100 | 2013-14 (01.04.13-01.08.13) |
| 169 | Poonam Rai | 07102 | 2013-14 |

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| 170. | Mohit Mrinal | 07104 | 2013-14 (01.04.13-11.08.13) |
| 171 | Sheela Parthasarathy | 07605 | 2012-13 (21.07.12-05.12.12) |
| 172 | Waghmare vipul Digambar | 07105 | 2011-12 (01.04.11-30.09.11) |
| 173 | G Chandrababu | 07608 | 2012-13 (01.04.12-17.09.12) |
| 174 | Kranti | 07108 | 2012-13 |
| 175 | Prem Prakash Meena | 07110 | 2012-13 (01.04.12-29.07.12) 2013-14 |
| 176 | Vimal Kumar Meena | 07111 | 2013-14 (01.04.13-17.08.13) |
| 177 | Roshanta Kumar Meena | 07114 | 2013-14 |
| 178 | Siddharth Bhim Singh Meena | 07115 | 2011-12 (01.04.11-15.09.11) 2012-13 (01.04.12-12.07.12) 2013-14 (01.04.13-11.07.13) |
| 179 | Sumit Kaur | 07117 | 2012-13 (28.12.12-31.03.13) |
| 180 | Pooja Swaroop | 07118 | 2013-14 (01.04.13-12.11.13) |
| 181 | T Satyanandam | 07619 | 2012-13 (11.07.12-31.03.13) |
| 182 | K T Vijaya Lakshmi | 07626 | 2012-13, 2013-14 |
| 183 | C Eranna | 07629 | 2012-13 (1.4.12-31.12.12) 2013-14 (01.4.13-30.7.13) |
| 184 | S N Kabra | 07633 | 2012-13 (01.04.12-21.09.12) 2013-14 (02.07.13-31.03.14) |
| 185 | R P Selvam | 07634 | 2012-13 (01.04.12-19.07.12) |
| 186 | B C Medhi | 07636 | 2012-13 (01.04.12-16.09.12) |
| 187 | Anjali Bambole | 07639 | 2013-14 |
| 188 | N Gurmel Singh | 07640 | 2013-14 |
| 189 | A K Verma | 07642 | 2012-13 (01.01.13-31.03.13) 2013-14 (01.04.13-24.11.13) |
| 190 | B P Makwana | 07644 | 2013-14 |
| 191 | T C Meena | 07645 | 2013-14 (14.12.13-31.03.14) |
| 192 | Paramjit Singh | 07646 | 2012-13 (01.04.12-16.08.12) |
| 193 | K L Solanki | 07649 | 2013-14 (01.08.13-31.03.13) |
| 194 | Ram Singh | 07650 | 2012-13, 2013-14 |
| 195 | Michael Kullu | 07652 | 2013-14 (01.04.13-22.12.13) |
| 196 | D K Meena | 07653 | 2013-14 |
| 197 | Amar Singh Rana | 07655 | 2012-13 (01.04.12-08.11.12) 2013-14 (01.04.13-18.07.13) |
| 198 | Bhairon Lal Meena | 07658 | 2012-13 (01.04.12-08.08.12) |
| 199 | L T Bhutia | 07659 | 2013-14 (01.04.13-21.07.13) |

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| 200. | B L Meena | 07660 | 2013-14 |
| 201. | D A Chourasia | 07663 | 2013-14 (01.04.13-01.07.13) |
| 202. | Rajesh D Menon | 07666 | 2012-13 (01.04.12-16.12.12) |
| 203. | A N V Iyer | 07667 | 2013-14 (01.04.13-19.11.13) |
| 204. | M A M Krishnan | 07668 | 2013-14 (01.04.13-07.07.13) |
| 205. | T K Inamdar | 07669 | 2013-14 (01.04.13-30.06.13) |
| 206. | Rajeev Kumar Singh | 07670 | 2013-14 |
| 207. | Anil A Gupta | 07671 | 2012-13 (01.04.12-19.07.12) 2013-14 (01.04.13-01.07.13) |
| 208. | Manjit Kumar | 07672 | 2012-13 (01.04.12-12.09.12) 2013-14 (01.04.13-24.10.13) |
| 209. | Smitha V Nair | 07673 | 2013-14 (01.04.13-07.07.13) |